

**CHECKLIST OF SUPPORTING SCHEDULES  
OF HEALTH MAINTENANCE ORGANIZATIONS  
For the year ended 31 December 2017**

**NAME OF HMO**

REMARKS	DOCUMENT	HARD COPY	SOFT COPY
	<b>A.</b> Audited Financial Statements (AFS) signed by IC-Accredited or Not IC-Accredited External Auditors, provided that the external auditor shall be at least Board of Accountancy (BOA) accredited. AFS must be duly stamped "Received" by the Bureau of Internal Revenue (BIR);	✓	✓ (PDF Format)
	<b>B.</b> Adjusted Trial Balance (ATB) signed by the Chief Accountant;	✓	✓ (PDF Format)
	<b>C.</b> Reconciliation of figures/accounts in the ATB (with breakdown/groupings) to tally with the figures in the AFS	✓	✓ (Excel Format)
	<b>D.</b> Actuarial Valuation Report (AVR) prepared by IC accredited actuary on all actuarial accounts which shall contain at least the following: D.1 Scope of Report D.2 Data Requirements D.3 Valuation Methodologies and Assumptions D.4 Analysis of Experience D.5 Valuation Results and Discussion D.6 Certification by the Actuary  <i>*Please refer to Annex A</i>	✓	✓ (PDF Format)
	<b>E.</b> Actuarial Studies: E.1 Morbidity Study/Claims Experience E.2 Expense Study	✓	✓ (PDF Format)
	<b>F.</b> Corporate Records		
	F.1 Latest General Information Sheet filed with SEC	✓	✓ (PDF Format)
	<b>F.2 Company Profile</b> Updated list of current members of board of directors, officers, and compliance officers for AMLA Corporate Governance, their respective position, contact numbers, and addresses. (Schedule 1)	✓	✓ (Excel Format)
	<b>G.</b> <b>Seriatim List of In-force Plans</b> , if applicable, must be readily available upon request; G.1 Policy Date File (Schedule 2.1) G.2 Claims Data File (Schedule 2.2)	✓	✓ (Excel Format)

REMARKS	DOCUMENT	HARD COPY	SOFT COPY
	<b>H. Cash and Cash Equivalents (Schedule 3)</b>	✓	✓ (Excel Format)
	H.1 Certification of Custodian for Petty Cash Fund, Revolving Fund, etc.;	✓	
	H.1 Bank statements, passbooks and certificates of all current and savings accounts as of 31 December 2017 and 31 January 2018 together with bank reconciliation statements using the adjusted balance method.	✓	
	H.1 Official receipts, bank validated deposit slips and bank statements to support year-end deposit in transit, if any;	✓	
	<b>I. Time Deposits, Money Market Placement, Special Deposit Account (Schedule 4)</b>	✓	✓ (Excel Format)
	I.1 Certificate of Time Deposit	✓	
	I.2 Bank Statement for all the Time Deposits, Money Market Placement, and Special Deposit Account	✓	
	<b>J. Trade Receivable (Schedule 5)</b> Aging schedule of Accounts Receivables such as: J.1 Membership/ Enrollee Fees/ Contract Receivable and/or Receivable from Healthcare Agreements; J.2 Administrative Services Only (ASO)/Third-Party Administration(TPA)/ Network Access Fees Receivable; J.3 Reimbursable Charges/ Advances for Hospital Bills/ Excess Utilization/ Advances to Members	✓	✓ (Excel Format)
	<b>K. Other Receivables (Schedule 6)</b>	✓	✓ (Excel Format)
	Documents to support the other receivable accounts (board resolution, collateral and term of payments, etc.) such as Advances/ Due from Officers, Stockholders and Related Parties	✓	
	<b>L. Loan Receivable (Schedule 7)</b>	✓	✓ (Excel Format)
	Documents to support the Loan Receivable (promissory note, board resolution, collaterals and term of payments, etc.)	✓	
	<b>M. Financial Asset at Fair Value Through Profit or Loss – Debt Securities (Schedule 8)</b>	✓	✓ (Excel Format)

REMARKS	DOCUMENT	HARD COPY	SOFT COPY
	M.1 Confirmation of Sales of Investment in Bonds and Treasury Bills (Government Securities) together with Statement of Securities Account of BTr-ROSS as of 31 December 2017, if any;	✓	
	M.2 Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any;	✓	
	M.3 Statement of Holdings as of year-end from the company's corporate bonds, if any;	✓	
<b>N.</b>	<b>Financial Assets at Fair Value Through Profit or Loss – Equity Securities</b> (Schedule 9)	✓	✓ (Excel Format)
	N.1 Statement of Accounts as of year-end from Philippine Depository and Trust Corporation (PDTC) for scriptless stock/equity investments, if any;	✓	
	N.2 Photocopy of Stock Certificates, if any;	✓	
<b>O.</b>	<b>Financial Asset at Fair Value Through Profit or Loss – Mutual, Unit Investment Trust and Other Funds</b> (Schedule 10)	✓	✓ (Excel Format)
	O.1 Statement of Net Asset Value (NAV/pu) of Unit Investment Trust Fund (UITF), Mutual Funds and related	✓	
	O.2 Complete set of Financial Statements for Mutual Funds	✓	
	O.3 Detailed schedule and Computation of Fluctuation Reserve – Mutual Fund/UITF	✓	
<b>P.</b>	<b>Available-for-sale (AFS) Financial Assets – Debt Securities</b> (Schedule 11)	✓	✓ (Excel Format)
	P.1 Confirmation of Sales of Investment in Bonds and Treasury Bills (Government Securities) together with Statement of Securities Account of BTr-ROSS as of 31 December 2017, if any;	✓	
	P.2 Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any;	✓	
	P.3 Statement of Holdings as of year-end from the company's corporate bonds, if any;	✓	
<b>Q.</b>	<b>Available-for-sale (AFS) Financial Assets – Equity Securities</b> (Schedule 12)	✓	✓ (Excel Format)

REMARKS		DOCUMENT	HARD COPY	SOFT COPY
		Q.1 Statement of Accounts as of year-end from Philippine Depository and Trust Corporation (PDTC) for scriptless stock/equity investments, if any;	✓	
		Q.2 Photocopy of Stock Certificates, if any;	✓	
	<b>R.</b>	<b>Available-for-sale (AFS) Financial Assets – Mutual, Unit Investment Trust and Other Funds (Schedule 13)</b>	✓	✓ (Excel Format)
		R.1 Statement of Net Asset Value (NAV/pu) of Unit Investment Trust Fund (UITF), Mutual Funds and related	✓	
	<b>S.</b>	<b>Held to Maturity Investments (Schedule 14)</b>	✓	✓ (Excel Format)
		S.1 Confirmation of Sales of Investment in Bonds and Treasury Bills (Government Securities) together with Statement of Securities Account of BTr-ROSS as of 31 December 2017, if any;	✓	
		S.2 Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any;	✓	
		S.3 Statement of Holdings as of year-end from the company's corporate bonds, if any;	✓	
	<b>T.</b>	<b>Investment in Subsidiaries, Associates and Joint Ventures (Schedule 15)</b>	✓	✓ (Excel Format)
		T.1 Latest Audited Financial Statements of the Subsidiary and/or Associates and/or Joint Venture	✓	
		T.2 Photocopy of Stock Certificates.	✓	
		T.3 Other Supporting Documents	✓	
	<b>U.</b>	<b>Property and Equipment – Land, Building &amp; Building Improvements and Leasehold Improvement (Schedule 16)</b>	✓	✓ (Excel Format)
		U.1 Photocopy of Owner's Duplicate Copy of Transfer of Certificate Titles (TCTs) and Condominium Certificate of Titles (CCTs), if any;	✓	
		U.2 Report from a licensed real estate appraiser accredited by the Philippine Association of Real Estate Appraisers to support any increase or decrease in fair value of real estate properties;	✓	
	<b>V.</b>	<b>Investment Property (Schedule 17)</b>	✓	✓ (Excel Format)

REMARKS	DOCUMENT	HARD COPY	SOFT COPY
	V.1 Photocopy of Owner's Duplicate Copy of Transfer of Certificate Titles (TCTs) and Condominium Certificate of Titles (CCTs), if any;	✓	
	V.2 Report from a licensed real estate appraiser accredited by the Philippine Association of Real Estate Appraisers to support any increase or decrease in fair value of real estate properties;	✓	
	<b>W. Property and Equipment – IT Equipment/ Medical, Dental &amp; Laboratory Equipment/ Transportation Equipment/ Office Furniture, Fixtures and Equipment/ P&amp;E Under Finance Lease (Schedule 18)</b>	✓	✓ (Excel Format)
	W.1 Lapsing schedule together with sales invoice, official receipts and other documents to support purchases/acquisition	✓	
	<b>X. Other Assets (Schedule 19)</b>	✓	✓ (Excel Format)
	X.1 Supporting documents for Creditable Withholding Tax, Input VAT, Deferred Tax Asset, etc. such as BIR tax returns/payments for the year on Income Tax and Value Added Tax (VAT).	✓	
	X.2 Documents to support prepayments, deposits and other asset accounts.	✓	
	<b>Y. Unearned Membership Fees (Schedule 20)</b>	✓	✓ (Excel Format)
	<b>Z. Medical Claims Payable (Schedule 21)</b>	✓	✓ (Excel Format)
	<b>AA. Accounts Payable (Schedule 22)</b>	✓	✓ (Excel Format)
	<b>AB. Accrued Expenses (Schedule 23)</b>	✓	✓ (Excel Format)
	<b>AC. Other Payables (Schedule 24)</b>	✓	✓ (Excel Format)
	AC.1 Documents to support notes/loans/other payable accounts (such as board resolution and term of payments).	✓	
	<b>AD. Taxes Payables (Schedule 25)</b>	✓	✓ (Excel Format)

REMARKS	DOCUMENT	HARD COPY	SOFT COPY
	AD.1 BIR Form No. 1702 (Annual Income Tax Return) duly stamped by BIR.	✓	
	AD.2 Summary of Taxes Paid including Value-Added Tax (VAT), Withholding Taxes and all Other Taxes	✓	
	AD.3 LOA from BIR Tax Assessment and proof of payments, if any.	✓	
	<b>AE. Schedule of Tax Payments</b> ( <i>Schedule 26</i> )	✓	✓ (Excel Format)
	<b>AF. Dividends Payables</b> ( <i>Schedule 27</i> )	✓	✓ (Excel Format)
	<b>AG. Loans Payable</b> ( <i>Schedule 28</i> ) AG.1 Documents to support loans payable account (such as promissory note, board resolution and term of payments).	✓	✓ (Excel Format)
	<b>AH. Refundable Security Deposits</b> ( <i>Schedule 29</i> )	✓	✓ (Excel Format)
	<b>AI. Other Liabilities</b> ( <i>Schedule 30</i> )	✓	✓ (Excel Format)
	<b>AJ. Stockholders' Equity</b> ( <i>Schedule 31</i> )	✓	✓ (Excel Format)
	<b>AK. Total Gross Membership fees</b> ( <i>Schedule 32</i> )	✓	✓ (Excel Format)
	<b>AL. <u>FLASH DRIVE</u></b> – containing all soft copies required at necessary formats.		

Remarks:

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\_\_\_\_\_

Submitted by:

\_\_\_\_\_  
Signature over Printed Name

\_\_\_\_\_  
Designation

Note:

- Order of payment should be in duplicate
- Filing Fee (₱20,000) + LRF (₱200)
- Penalty (₱5,000 per calendar day)

**Report on Actuarial Valuation of HMO Reserves**

**Name of Company:** \_\_\_\_\_

**For the period ended dd/mm/yyyy**

**Section A: Scope of Report**

1. Purpose of report
2. Name of Actuary, professional qualifications, and the capacity in which he/she is carrying out the valuation of policy reserves (whether the Actuary is an employee of the HMO or an external consultant)

**Section B: Data Requirements**

The source of the data and how it was extracted.

**Section C: Valuation Methodologies and Assumptions**

A brief description of the valuation methods, assumptions, and professional judgment used in the estimation of the following:

1. Membership Fee Liabilities
2. Claims Liabilities

**Section D: Analysis of Experience**

In lieu of the Morbidity/Claims Experience required by Section 2.1.c of CL No. 2016-41, the Actuary may submit a Morbidity/Loss Ratio Analysis.

**Section E: Valuation Results and Discussion**

This shall contain a summary of the valuation results. A short narrative discussing the valuation results shall be provided.

**Section F. Certification by the Actuary**