

ANNEX "A"

CHECKLIST OF SUPPORTING DOCUMENTS OF HEALTH MAINTENANCE ORGANIZATIONS For the year ended 31 December 2019

NAME OF HMO

REMARKS	DOCUMENT	SOFTCOPY	
		PDF FILE	EXCEL FILE
	1. 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);	✓ <i>Strictly in PDF format, complete set, in one file, in readable and upright orientation</i>	
	2. Adjusted Trial Balance (ATB) signed by the Chief Accountant;	✓	
	3. Reconciliation of figures/accounts in the ATB (with breakdown/groupings) to tally with the figures in the AFS		✓
	4. Actuarial Valuation Report (AVR) on all actuarial accounts, prepared by an IC-Accredited Actuary as prescribed by CL 2017-20, which shall contain at least the following: A. Scope of Report B. Data Requirements C. Valuation Methodologies and Assumptions D. Analysis of Experience E. Valuation Results and Discussion F. Certification by the Actuary <i>*Refer to Annex "B"</i>	✓	
	5. Actuarial Studies: A. Morbidity Study/Claims Experience B. Expense Study	✓	
	6. Corporate Records 1. Articles of Incorporation and Amended Articles of Incorporation relative to the increase of Authorized Capital Stock (filed with SEC), as applicable;	✓	

REMARKS	DOCUMENT	SOFTCOPY	
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	2. Latest General Information Sheet (filed with SEC)		
	7. Seriatim Listing of In-force Plans for HMO Products not in accordance with the definition under IC Circular Letter No. 2017-19 for which HMOs have outstanding liabilities. <i>*Refer to Annex "C"</i>		✓
	9. Detailed Schedules , see attached Pro-forma template in Annex "D"		✓
	10. Cash on Hand and in Banks		
	1. Certification of Custodian for Cash on Hand (Petty Cash Fund, Revolving Fund, etc.) as of 31 December 2019	✓	
	2. Bank statements and passbooks as of 31 December 2019, and 31 January 2020	✓	
	1. Bank Reconciliation as of 31 December 2019 and 31 January 2020	✓	
	2. Breakdown of outstanding checks and deposit in transit indicating the official receipts no., date of OR and date deposited and amount per OR & amount deposited.		✓
	3. Copy of official receipts and validated deposit slips to support the deposits in transit	✓	
	11. Time Deposits, Money Market Placement, Special Deposit		
	1. Certificate of Time Deposit as of 31 December 2019	✓	
	2. Bank Statement for all the Time Deposits, Money Market Placement, and Special Deposit Account as of 31 December 2019	✓	

REMARKS	DOCUMENT	SOFTCOPY	
		PDF FILE	EXCEL FILE
	12. Loan Receivable		
	1. Confirmation of balances from Borrower as of 31 December 2019	✓	
	2. Promissory Note & Other Documents (e.g. board resolution, collateral and term of payments) to supplement Loans Receivable	✓	
	13. Other Receivable		
	Documents to support the Other Receivable account (e.g. Advances to/Due from Stockholders, Officers and Employees) such as board resolution, collateral and term of payments etc.)	✓	
	14. Financial Asset at Fair Value Through Profit or Loss – Debt Securities		
	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 2019;	✓	
	2. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, as applicable;	✓	
	3. Statement of Holdings as of year-end from the company's corporate bonds, as applicable;	✓	
	4. Complete set of Financial Statements for IMA Accounts as of 31 December 2019, as applicable.	✓	
	15. Financial Assets at Fair Value Through Profit or Loss – Equity Securities		
	1. Statement of Accounts as of year-end from Philippine Depository and Trust Corporation (PDTC) for scriptless stock/equity investments, as applicable;	✓	

REMARKS	DOCUMENT	SOFTCOPY	
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	2. Photocopy of Stock Certificates, as applicable;	✓	
	3. Detailed schedules and computation of Fluctuation Reserve – Stocks/Equity Investment;		✓
	4. Complete set of Financial Statements for IMA Accounts as of 31 December 2019, as applicable.	✓	
	16. Financial Asset at Fair Value Through Profit or Loss – Mutual, Unit Investment Trust and Other Funds		
	1. Statement of Net Asset Value (NAV/pu) of Unit Investment Trust Fund (UITF), Mutual Funds as of 31 December 2019.	✓	
	2. Detailed schedule and Computation of Fluctuation Reserve – Mutual Fund/UITF		✓
	3. Complete set of Financial Statements for IMA Accounts as of 31 December 2019, as applicable.	✓	
	17. Available-for-sale (AFS) Financial Assets – Debt Securities		
	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 2019;	✓	
	2. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, as applicable;	✓	
	3. Statement of Holdings as of year-end from the company's corporate bonds, as applicable;	✓	
	4. Complete set of Financial Statements for IMA Accounts as of 31 December 2019, as applicable.		

REMARKS	DOCUMENT	SOFTCOPY	
		PDF FILE	EXCEL FILE
	18. Available-for-sale (AFS) Financial Assets – Equity Securities		
	1. Statement of Accounts as of year-end from Philippine Depository and Trust Corporation (PDTC) for scriptless stock/equity investments, as applicable;	✓	
	2. Photocopy of Stock Certificates, as applicable;	✓	
	3. Detailed schedules and computation of Fluctuation Reserve – Stocks/Equity Investment;		✓
	4. Complete set of Financial Statements for IMA Accounts as of 31 December 2019, as applicable.	✓	
	19. Available-for-sale (AFS) Financial Assets – Funds		
	1. Statement of Net Asset Value (NAV/pu) of Unit Investment Trust Fund (UITF), Mutual Funds as of 31 December 2019;	✓	
	2. Detailed schedule and Computation of Fluctuation Reserve – Mutual Fund/UITF;		✓
	3. Complete set of Financial Statements for IMA Accounts as of 31 December 2019, as applicable.	✓	
	20. Held to Maturity Investments		
	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 2019, as applicable;	✓	
	2. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, as applicable;	✓	

REMARKS	DOCUMENT	SOFTCOPY	
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	3. Statement of Holdings as of year-end from the company's corporate bonds, as applicable;	✓	
	4. Amortization Table for each HTM Debt Security;		✓
	5. Complete set of Financial Statements for IMA Accounts as of 31 December 2019, as applicable.	✓	
	21. Investment in Subsidiaries, Associates and Joint Ventures		
	Latest Audited Financial Statements and General Information Sheet of the Subsidiary and/or Associates and/or Joint Ventures as of 31 December 2019	✓	
	22. Property and Equipment – Land, Building & Building Improvement and Leasehold Improvement		
	1. Photocopy of Owner's Duplicate Copy of Transfer of Certificate Titles (TCTs) and Condominium Certificate of Titles (CCTs);	✓	
	2. Sales invoice, official receipts and other documents (e.g. board resolution, secretary's certificate) to support purchases/acquisition and improvement for the year;	✓	
	3. Appraisal report from a licensed real estate appraiser accredited by SEC to support the Fair Value of real estate properties.	✓	
	23. IT Equipment/ Medical, Dental & Laboratory Equipment/ Transportation Equipment/ Office Furniture, Fixtures and Equipment/ P&E Under Finance Lease		
	1. Sales invoice, official receipts and other documents (e.g. board resolution, secretary's certificate) to support purchases/acquisition for the year;	✓	

REMARKS	DOCUMENT	SOFTCOPY	
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	2. Schedule of Depreciation, which shall include Particulars/Description, Date of purchase, Depreciable life, Accumulated Depreciation, Annual Depreciation (for straight line depreciation), Net Book Value and Impairment (as applicable).	✓	
	24. Investment Property		
	1. Photocopy of Owner's Duplicate Copy of Transfer of Certificate Titles (TCTs) and Condominium Certificate of Titles (CCTs);	✓	
	2. Appraisal report from a licensed real estate appraiser accredited by SEC to support the Fair Value of real estate properties;	✓	
	3. Sales invoice, official receipts and other documents (e.g. board resolution, secretary's certificate) to support purchases/acquisition and improvement for the year;		
	25. Other Assets		
	Supporting documents such as leasehold agreements, official receipts from hospitals for cash/hospital bonds and other supporting documents for other assets.	✓	
	26. Taxes Payable		
	1. BIR Form 1702Q and 1702RT duly stamped by BIR	✓	
	2. Quarterly and Annual VAT Returns	✓	
	3. Expanded & Creditable Withholding Tax Returns, Documentary Stamp Tax and Other Tax Returns duly filed with the BIR during the year.	✓	
	4. LOA from BIR Tax Assessment and proof of payments, as applicable.	✓	

REMARKS	DOCUMENT	SOFTCOPY	
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27.	Board Resolution and Secretary's Certificate on the Dividend Declarations	✓	
28.	Documents to support Loans Payable (such as promissory note, board resolution and term of payments).	✓	
29.	Contact Details of the Company Representatives using the prescribed format in Annex "E" .		✓

Remarks:

Submitted by:

Signature over Printed Name

Designation

Received by:

Signature over Printed Name

Date