

ANNEX "A"

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

NAME OF HMO

| REMARKS | DOCUMENT | CL 2019-15 (Filing of HMO's 2018 AFS) (Reference as Checklist) | | CL 2020-59 (Online Submission of 2019 AFS and Annexes A-E) | |
|---------|---|--|--|---|------------|
| | | HARD COPY | SOFT COPY | 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, readable and in upright orientation)</i> | ✓ | |
| | 2. Adjusted Trial Balance (ATB) signed by the Chief Accountant; | ✓ | ✓ <i>(PDF Format)</i> | ✓ | |
| | 3. Reconciliation of figures/accounts in the ATB (with breakdown/groupings) to tally with the figures in the AFS | ✓ | ✓ <i>(Excel Format)</i> | ✓ | ✓ |
| | 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> | ✓ | ✓ <i>(PDF Format)</i> | ✓ | |
| | 5. Actuarial Studies: A. Morbidity Study/Claims Experience B. Expense Study | ✓ | ✓ <i>(PDF Format)</i> | ✓ | |
| | 6. Corporate Records 1. Articles of Incorporation and Amended Articles of Incorporation relative to the increase of Authorized Capital Stock (filed with SEC), if any 2. Latest General Information Sheet (filed with SEC) | ✓ | ✓ <i>(PDF Format)</i> | ✓ | |

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| | 7. Seriatim Listing of In-force Plans (Policy Data File) as of 31 December 2018 <i>*Refer to Annex "C"</i> | | ✓ (Excel Format) | ✓ | ✓ |
| | 8. Detailed Schedules , see attached Pro-forma template in Annex "D" | ✓ | ✓ (Excel Format) | ✓ | ✓ |
| | 9. Cash on Hand and in Banks | | | | |
| | 1. Certification of Custodian for Cash on Hand (Petty Cash Fund, Revolving Fund, etc.) | ✓ | | ✓ | |
| | 2. Bank statements and passbooks as of 31 December 2018, and 31 January 2019 | ✓ | | ✓ | |
| | 3. Bank Reconciliation Statements and 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. | ✓ | ✓ (Excel Format) | ✓ | ✓ |
| | 4. Copy of official receipts and validated deposit slips to support the deposits in transit | ✓ | | ✓ | |
| | 10. Time Deposits, Money Market Placement, Special Deposit | | | | |
| | 1. Certificate of Time Deposit | ✓ | | ✓ | |
| | 2. Bank Statement for all the Time Deposits, Money Market Placement, and Special Deposit Account | ✓ | | ✓ | |
| | 11. Loan Receivable | | | | |
| | 1. Confirmation of balances from Borrower as of 31 December 2018 | ✓ | | ✓ | |
| | 2. Promissory Note & Other Documents (e.g. board resolution, collateral and term of payments) to supplement Loans Receivable | ✓ | | ✓ | |
| | 12. 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.) | ✓ | | ✓ | |
| | 13. Financial Asset at Fair Value Through Profit or Loss – Debt Securities | | | | |
| | 1. Confirmation of Sales of Investment in Bonds and Treasury | | | | |

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| | Bills (Government Securities) together with Statement of Securities Account of BTr-ROSS as of 31 December 2018, if any; | ✓ | | ✓ | |
| | 2. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any; | ✓ | | ✓ | |
| | 3. Statement of Holdings as of year-end from the company's corporate bonds, if any; | ✓ | | ✓ | |
| | 4. Complete set of Financial Statements for IMA Accounts, if any. | ✓ | | ✓ | |
| | 14. 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, if any; | ✓ | | ✓ | |
| | 2. Photocopy of Stock Certificates, if any; | ✓ | | ✓ | |
| | 3. Detailed schedules and computation of Fluctuation Reserve – Stocks/Equity Investment; | | ✓ (Excel Format) | ✓ | ✓ |
| | 4. Complete set of Financial Statements for IMA Accounts, if any. | ✓ | | ✓ | |
| | 15. 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 2018. | ✓ | | ✓ | |
| | 2. Detailed schedule and Computation of Fluctuation Reserve – Mutual Fund/UITF | | ✓ (Excel Format) | ✓ | ✓ |
| | 3. Complete set of Financial Statements for IMA Accounts, if any. | ✓ | | ✓ | |
| | 16. 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 | ✓ | | ✓ | |

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| | | HARD COPY | SOFT COPY | PDF FILE | EXCEL FILE |
| | Securities Account of BTr-ROSS as of 31 December 2018, if any; | | | | |
| | 2. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any; | ✓ | | ✓ | |
| | 3. Statement of Holdings as of year-end from the company's corporate bonds, if any; | ✓ | | ✓ | |
| | 4. Complete set of Financial Statements for IMA Accounts, if any. | ✓ | | ✓ | |
| 17. | 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, if any; | ✓ | | ✓ | |
| | 2. Photocopy of Stock Certificates, if any; | ✓ | | ✓ | |
| | 3. Detailed schedules and computation of Fluctuation Reserve – Stocks/Equity Investment; | | ✓ (Excel Format) | ✓ | ✓ |
| | 4. Complete set of Financial Statements for IMA Accounts, if any. | ✓ | | ✓ | |
| 18. | Available-for-sale (AFS) Financial Assets –Funds | | | | |
| | 1. Statement of Net Asset Value (NAV/pu) of Unit Investment Trust Fund (UITF), Mutual Funds and related; | ✓ | | ✓ | |
| | 2. Detailed schedule and Computation of Fluctuation Reserve – Mutual Fund/UITF; | | ✓ (Excel Format) | ✓ | ✓ |
| | 3. Complete set of Financial Statements for IMA Accounts, if any. | ✓ | | ✓ | |
| 19. | 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 2018, if any; | ✓ | | ✓ | |
| | 2. Statement of Holdings as of year-end from the company's custodian | ✓ | | ✓ | |

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| | bank for dollar denominated bonds, if any; | | | | |
| | 3. Statement of Holdings as of year-end from the company's corporate bonds, if any; | ✓ | | ✓ | |
| | 4. Amortization Table for each HTM Debt Security; | | ✓ <i>(Excel Format)</i> | ✓ | ✓ |
| | 5. Complete set of Financial Statements for IMA Accounts, if any. | ✓ | | ✓ | |
| | 20. 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 | ✓ | | ✓ | |
| | 21. 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. | ✓ | | ✓ | |
| | 22. IT Equipment/ Medical, Dental & Laboratory Equipment/ Transportation Equipment/ Office Furniture, Fixtures and Equipment/ P&E Under Finance Lease | | | | |
| | Sales invoice, official receipts and other documents (e.g. board resolution, secretary's certificate) to support purchases/acquisition for the year. | ✓ | | ✓ | |
| | 23. Investment Property | | | | |
| | 1. Photocopy of Owner's Duplicate Copy of Transfer of Certificate Titles (TCTs) and Condominium Certificate of Titles (CCTs); | ✓ | | ✓ | |

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|---------|---|--|---------------------|---|------------|
| | | HARD COPY | SOFT COPY | PDF FILE | EXCEL FILE |
| | 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; | ✓ | | ✓ | |
| | 24. Other Assets | | | | |
| | Supporting documents such as leasehold agreements, official receipts from hospitals for cash/hospital bonds and other supporting documents for other assets. | ✓ | | ✓ | |
| | 25. 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, if any. | ✓ | | ✓ | |
| | 26. Board Resolution and Secretary's Certificate on the Dividend Declarations | ✓ | | ✓ | |
| | 27. Documents to support Loans Payable (such as promissory note, board resolution and term of payments). | ✓ | | ✓ | |
| | 28. Contact Details of the Company Representatives using the prescribed format in Annex "E" . | ✓ | ✓ (Excel Format) | ✓ | ✓ |
| | 29. FLASH DRIVE – containing all soft copies required at necessary formats. The flash drive and all schedules must be free from any security password. | | | | |

Remarks:

Submitted by:

Signature over Printed Name

Designation

Received by:

Signature over Printed Name

Date