

CHECKLIST OF DOCUMENTS TO BE SUBMITTED TO FORM PART OF THE ANNUAL STATEMENTS OF

(NAME OF THE PRE-NEED COMPANY)

For the Year Ended 31 December 20__

A. Scanned copy of the following, in PDF format:

1. Audited Financial Statements (AFS) with comparative figures, signed by an External Auditor accredited by the Insurance Commission, and duly stamped by the Bureau of Internal Revenue (BIR);
2. Adjusted Trial Balance (ATB) signed by the Chief Accountant;
3. Reconciliation Statement of the AFS versus the ATB figures;
4. Detailed Reconciliation Statement of Trust Fund Balances per Trustee Bank(s) versus AFS/AS;
5. Copy of Minutes of Meeting of the Board and Executive Committees, including a copy of Board Resolutions made during the year.
6. Actuarial Valuation Report (AVR) together with:
 - a. Certification by the actuary and/or any accountable officer of the company on the actuary and completeness of the in-force files used in valuation of reserves; and
 - b. Certification on the prudent adequacy of the Pre-need reserve that it shall provide at least the guaranteed contractual benefits under each pre-need contract of the company.
7. General Information Sheet (GIS) filed with Securities and Exchange Commission (SEC)
8. Sworn Statement from the responsible officers of the company stating that:

" Any deficiency in Trust Funds has been duly addressed, attaching the necessary documents as proofs thereof";
9. Sworn Statement of the company's insurer certifying the coverage on the life insurance policies or guarantees on premium payments assumed by the insurance company, indicating the extent, term and duration of such coverage/guarantees;
10. Documents supporting the accounts held as Corporate Assets:
 - a. Certification of Custodian for Petty Cash Fund, Revolving Fund, etc.;
 - b. Bank reconciliation statements as of 31 December 20__ and 31 January 20__ **using adjusted balance method**, together with bank statements, passbooks and certificates of all current, savings and time deposit accounts, respectively;
 - c. Official receipts, bank validated deposit slips and bank statements to support year-end deposit in transit, if any;
 - d. Confirmation of Sales of Investment in Bonds and Treasury Bills (Government Securities) together with Statement of Securities Account of BTr-ROSS as 31 December 20__, if any;
 - e. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any;
 - f. Statement of Accounts as of year-end from Philippine Depository and Trust Corporation (PDTC) for scriptless stock investments;
 - g. Statement of Net Asset Value (NAV/ps) of Unit Investment Trust Fund (UITF), Mutual Funds and related investments;
 - h. 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;
 - i. Documents supporting investments in commercial papers;
 - j. Documents supporting mortgage loans and other loans accounts;
 - k. BIR tax returns/payments for the year on Income Tax and Value Added Tax (VAT);
 - l. Summary of taxes paid including Documentary Stamps Tax (DST), withholding taxes and all other taxes;
 - m. Other documents to support all other corporate assets and liability accounts.
(in pdf and/or excel file as applicable)

B. Excel files of the following:

1. Annual Statements showing the financial condition of the pre-need company and all its exhibits and schedules;
2. Annual Statements of Trust Funds per type of plan and all its exhibits and schedules;
3. Complete details of Exhibit 6, Exhibit 7 and Exhibit 8;
4. Adjusted Trial Balance (ATB);
5. Reconciliation Statement of the AFS versus the ATB figures;
6. Detailed Reconciliation Statement of Trust Fund Balances per Trustee Bank(s) versus AFS/AS;
7. Summary of taxes paid including Documentary Stamps Tax (DST), withholding taxes and all other taxes.