

Republic of the Philippines Department of Finance INSURANCE COMMISSION 1071 United Nations Avenue Manila



CIRCULAR LETTER (CL) No.	:	2021-46
DATE	:	22 July 2021
AMENDS	:	CL No. 2019-46

CIRCULAR LETTER

TO

ALL HEALTH MAINTENANCE ORGANIZATIONS (HMOs)

DOING BUSINESS IN THE PHILIPPINES

SUBJECT

SOFTCOPY SUBMISSION OF INTERIM FINANCIAL

STATEMENTS

WHEREAS, Section 2.1 of IC Circular Letter (CL) No. 2016-41 requires all Health Maintenance Organizations (HMOs) to submit their Audited Financial Statements (AFS), with the supporting documents, on or before the 31st day of May of each year, while Section 2.2 of the same CL requires the submission of the Interim Financial Statements (IFS) and other requirements for each quarter on or before the following dates:

Quarter Ending	Due Date
March 31	April 15
June 30	July 15
September 30	October 15
December 31	January 15

WHEREAS, Section 2.3 of the same CL states that failure to submit the necessary documents under Section 2.1 within the prescribed deadline shall cause the imposition of penalty of Five Thousand Pesos (₱5,000.00) per day of delay, while failure to submit items under Section 2.2 based on the respective deadlines shall be subjected to a basic fine of ₱5,000.00 and ₱500.00 for every calendar day of delayed submission;

WHEREAS, Section I of CL No. 2019-46 requires companies to submit the IFS in both hard and soft copies (Excel format);

WHEREAS, the IC supports the government's effort to maximize digitalization of transactions and paperless submissions, and to minimize face-to-face interactions in view of the COVID-19 pandemic.

NOW, THEREFORE, in view of all the foregoing and in accordance with the Insurance Commissioner's powers under Section 4 of Executive Order No. 192 series of 2015, CL No. 2019-46 dated 06 September 2019 is hereby amended, as follows:

I. Interim Financial Statements (IFS)

Starting 30 June 2021 and thereafter, the IFS shall be prepared using the attached SCA-based pro-forma templates, which must be submitted to this Commission only in soft copies (Excel format) through email to hmoifs@insurance.gov.ph.

The deadlines and penalties of ₱5,000.00 basic fine and ₱500.00 for every calendar day of delayed submission shall be imposed pursuant to Sec. 2.2 and 2.3 of CL No. 2016-41.

Other provisions of CL No. 2019-46 not contrary to this Circular shall remain in full force and effect.

This Circular shall take effect immediately.

DENNIS B. FUNAInsurance Commissioner



COMPANY:	T
CALENDAR YEAR:	2019
CUT-OFF DATE:	31 December
NET WORTH:	-
ACID-TEST RATIO:	
RBC EXPOSURE:	-
The table below summ	narizes the tabs contained in this worksheet: DESCRIPTION
TAB NAME	DESCRIPTION
TAB NAME SEP	DESCRIPTION Reporting of the company's assets, liabilities and equity.
TAB NAME SEP SCI	DESCRIPTION Reporting of the company's assets, liabilities and equity. Reporting of income and expenses.
TAB NAME SEP SCI Clinic	Reporting of the company's assets, liabilities and equity. Reporting of income and expenses. Reporting of income and expenses if the HMO has Clinic and other operations.
TAB NAME SEP SCI Ginus OCI	Reporting of the company's assets, liabilities and equity. Reporting of income and expenses. Reporting of income and expenses if the HMO has Clinic and other operations. Reporting of other comprehensive income, if there is any. Reporting of changes in stockholders' equity.

CELL COLOR

INSTRUCTION

Cells which can be filled up. If no data will be entered in a particular cell, just leave it blank.

Data in these cells are linked from other sources within the template. No action is required.

Data in these cells are computed based on the inputs provided. No action is required.

Do not fill-up.

ACCOUNTS	Current	As of 31 December 2019 Non-current	Total	CHANGE Amount Perce	As of 30 September 201	As of 9 30 June 2019	As of 31 March 2019
TS	Carrent	Hon-caneill	1000			33 54116 2013	5. march 2019
Cash on Hand	-		-	- #DI'.		-	-
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Due from Related Parties		1 1		- #DI\			
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Advances to Agents (Agents' Accounts)		l l		- #DI\			
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Others		1		- #DI\			
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Cash Flow Hedge	1		1	1						
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Lease Lability			l					1		i
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Deferred Tax Liability			1							
Provisions			i	İ						1
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Subscription Receivable - Common Shares	1				ı					1
Share Dividend Distributable	1				1			1 1		
Capital Paid In Excess of Par	l				1			[]		
Retained Earnings (Deficit)	l				1	1 1		1 1		I
Retained Earnings - Appropriated #DIV/DI Retained Earnings - Unappropriated #DIV/DI #D	l				1			l i	Ì	
Retained Earnings - Unappropriated	l					1 1		l I		
Cost of Share-based Payment	1					1 1		1 1		1
Deposit for Future Subscription	1	Retained Earnings - Unappropriated			1			1 1	[1
Reserve Accounts	1	Cost or Share-Dased Payment			1	1 1			1	1
Reserve for Financial Assets at EVOCI	1				1	l i				1
Reserve for Credit Risk from Financial Liabilities at EVPL Reserve for Cash Fish Hodge Reserve for Let use if a Net Investment in Foreign Operations - #DIV/01 Reserve for Let use if a Net Investment in Foreign Operations - #DIV/01									-	
Reserve for Cash Flow Hedge - #DIVID! Reserve for Hedge of a Net Investment in Foreign Operations - #DIVID!	1				1	1 1		1 1		1
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Reserve for Appraisal Increment - Property And Equipment
Treasures Name (Obligation)
Treasures Shries
TOTAL EQUITY
TOTAL LABILITIES AND EQUITY

(NAME OF HMO) Statement of Comprehensive Income For the Period Ending 31 December 2019

	01 January -	01 January -	01 January -	01 January -
ACCOUNTS	31 December 2019	30 September 2019	30 June 2019	31 March 2019
HMO Revenues				
Membership Fees Emplment Fees				
Administrative Fees				
Handling Fees				
Decrease (Increase) in Membership Fee Reserves				
Decrease (Increase) in Unearned Administrative Fee Reserves (UAFR)	<u> </u>			
Total Other Income	······································		· · · · · · · · · · · · · · · · · · ·	
Interest Income				
Dividend Income				
Gain(Loss) on Sale of Investments				
Foreign Exchange Gain (Loss) Gain(Loss) on Sale of Property and Equipment				
Unrealized Gain (Loss) on Investments		:		
Rental Income				
Miscellaneous Income				
Total	<u> </u>			-
TOTAL INCOME	<u> </u>	-	*	<u> </u>
Underwriting Expenses Healthcare Benefits and Claims	_	_	_	_
Out-patient Claims/Services				
In-patient Claims/Services				
Medical Professional fees				
Endowment Benefit Maturity Benefit				
Maturity Benefit Claims Handling Expenses				
Other Benefits and Claims				
Increase (Decrease) in Aggregate Reserves For Long-Term Contracts				
Increase (Decrease) In Other Reserves				
Commission Expense Other Marketing Expenses				1
Other Underwriting Expenses				ļ
Total	-	-	_	-
Administrative Expenses				
Salaries And Wages				
SSS Contributions Philhealth Contributions				
Pag-Ibig Contribution				
Employees' Compensation (EC) Contributions				
Hospitalization Contributions				
Medical Supplies Employee Benefits and Welfare				
Post-Employment Benefit Cost				
Training and Development				
Representation and Entertainment				
Transportation and Travel Expenses Investment Management Fees				
Director's Fees and Allowances				
Management and Other Professional Fees				
Corporate Secretary's Fees				
Auditors' Fees				
Actuanal Fees Service Fees				
Legal Fees				
Membership Fees and Dues				
Power, Light and Water				
Telecommunication and Postage Printing, Stationery and Supplies				
Books and Periodicals				
Advertising and Promotions				
Infermation Technology (I.T.) Expense				
Contributions and Donations				
Insurance Expenses Taxes and Licenses				
Bank Charges				
Interest Expense				
Repairs and Maintenance				
Depreciation and Amortization Share in Profit/Loss of Associates and Joint Ventures				
Provision for Impairment Losses				
Miscellaneous Expenses				
Total	-	-		-
TOTAL EXPENSES		-	-	
PROFIT (LOSS) FROM HMO OPERATIONS Profit (Loss) from Clinia & Other Operations			-	<u> </u>
Profit (Loss) from Clinic & Other Operations PROFIT (LOSS) BEFORE INCOME TAX	-	-	-	
Provision for Income Tax	 	<u> </u>	-	· · · · · ·
NET PROFIT (LOSS)	-	-	-	-
OTHER COMPREHENSIVE INCOME (LOSS)	-	-	-	-
TOTAL COMPREHENSIVE INCOME (LOSS)	-	-	-	

(NAME OF HMO) Profit (Loss) from Clinic & Other Operations For the Period Ending 31 December 2019

ACCOUNTS	01 January - 31 December 2019
Operating Income from Clinic & Other Operations	
1. (Itemize)	•
2.	i
3.	•
4.	
5.	
Add rows if necessary	
TOTAL INCOME	
Cost of Sales/Services from Clinic & Other Operations*	
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5.	
Add rows if necessary	
Total	<u>-</u>
Administrative Expenses	1
1. (Itemize)	
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3.	
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6. 7	
8.	
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10.	l
Add rows if necessary	l
Total	<u>-</u>
TOTAL EXPENSES	
PROFIT (LOSS) FROM CLINIC & OTHER OPERATIONS	

01 January - 30 September 2019	01 January - 30 June 2019	01 January - 31 March 2019
-	<u> </u>	<u> </u>
		<u> </u>
	<u> </u>	<u> </u>

(NAME OF HMO) Other Comprehensive Income For the Period Ending 31 December 2019

ACCOUNTS	01 January - 31 December 2019
Reserve for Financial Assets at EVOCI	
Resource for Credit Risk from Financial Liabilities at EVPL	
Reserve for Cash Flow Hedge	
Reserve for Hedge of a Net Investment in Foreign Operations	
Camulative Foreign Currency Translation	
Remeasurement for Investment in Associates	1
Reserve for Appraisal Increment - Property And Equipment	1
Remeasurement Gains (Losses) on Retirement Pension Asset (Obligation)	1
(Add rows if necessary)	
TOTAL COMPREHENSIVE INCOME	-
Income Tax Relating to these Items	
TOTAL COMPREHENSIVE INCOME, Net of Tax Effect	

01 January - 30 September 2019	01 January - 30 June 2019	01 January - 31 March 2019
	-	

(NAME OF HMO) Statement of Changes in Equity For the Period Ending 31 December 2019

ACCOUNTS	Share Capital	Pleferred Share	Common Share	Subscribed	Subscribed	Subscription	Subscribed	Subscription	Share Dividend	Capital Paid In	Retained	Retained Earning
	- Chare daphtar	Capital	Capital	Share Capital	Preferred - Shares	Pace:vable -	Common Share	Receivable -	Distributable	Excess of Par	Earnings (Deficit)	- Appropriated
Balance at 01 January 2019									1			
Change in appointing policy			i		1			;				1
Correction of error (net of tax)		1	1						1	i		
Restated Balance at 01 January 2019						*						
1st Quarter												
Net Profit (Loss) for the quarter			1							1	1 .	l
Other Comprehensive Income	-	1	1						ĺ	1		i
Dividends declared or paid during the period		1	1		!					1	1 .	1
(Add rows if necessary)	i .				1			!		l	1 .	1
Balance at 31 March 2019										-	1	
2nd Quarter		!	-		1		+					
Net Profit (Loss) for the quarter		!	i	l .						l	1 .	
Other Comprehensive Income					i					l		1
Dividends declared or paid during the period		i	1									ì
(Add rows if necessary)			1		İ							ì
Balance at 30 June 2019					·			-	-			
3rd Quarter		1	1				<u> </u>		1		1	
Net Profit (Loss) for the quarter			1		1		İ		1			
Other Comprehensive Income	<u>.</u>	1							į.	ł		
Dividends declared or paid during the period		!	1		1		i			ŀ		
(Add rows if necessary)			1		i		1		ł	ł		i
Balance at 30 September 2019					1 .		·					
4th Quarter									1		·	
Net Profit (Loss) for the quarter	1 -		1		1		1		1	ł		
Other Comprehensive Income					1					l		
Dividends declared or paid during the period			1		1		1		1	l		
(Add rows if necessary)			1						1	1		i
Balance at 31 December 2019		-			 		1		1 .		· .	

Retained Earnings	Cost of Share-	Deposit for	Reserve	Reserve for	Reserve for Credit	Peserve for Cash	Reserve for	Cumulative	Remeasurement	Reserve for	Remeasurement	Treasury Shares	TOTAL FOURTY
Unappropriated	based Payment	Future	Accounts	Financial Assets	Risk from	Flow Hedge	Hedge of a Net	: Foreign Currency	for Investment in	Appraisal	Gains (Losses)	Treasury Shares	TOTAL EQUITY
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