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| CHECKLIST OF DOCUMENTS TO BE SUBMITTED TO FORM PART OF THE ANNUAL STATEMENT  |
| OF NON-LIFE INSURANCE COMPANIES |
| **For the year ended 31 December**  |
|  |
| *NAME OF COMPANY* |

| **Remarks****(/**, X, N/A) |  | **Documents** | **File Type** |
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|  | 1. | Copy of Audited Financial Statements with comparative figures for , ***signed by an external auditor accredited by the Insurance Commission, and duly received by the Bureau of Internal Revenue (BIR).***  | 1. PDF file **not locked against copying text**;
2. with/and scanned copy (PDF File) of the stamped received by BIR
 |
|  | 2. | Copy of Adjusted Trial Balance as of 31 December ***signed by the Chief Accountant.*** | 1. Excel file;
2. With PDF file of the scanned copy signed by Chief Accountant
 |
|  | 3. | Reconciliation of accounts per Adjusted Trial Balance with Annual Statement and Audited Financial Statement  | Excel file **in accordance with prescribed IC template** |
|  | 4. | External Auditor’s Report (Management Letter Points, Management Letter of Comments, Management Letter to Recommend, Summary of Internal Control Deficiencies or Management Letter separate from the Opinion page) as of year-end.  | PDF File ***(May be allowed not to submit the said document along with AS but required prior commencement of examination)*** |
|  | 5. | Copy of General Information Sheet filed with Securities and Exchange Commission (SEC) | PDF File |
|  | 6. | Copy of Amended Articles of Incorporation relative to the increase in the Authorized Capital Stock  | PDF File |
|  | 7. | List of current members of the Board of Directors/ Independent Directors, their respective Addresses, Positions; and list of the Chairman and Members of the Audit, Remuneration and Nomination Committees  | Excel file **in accordance with prescribed IC template** |
|  | 8. | Minutes of Meetings of the Board and Executive Committees, including a copy of Board Resolutions made during the year ended 31 December of the current year.  | PDF File **not locked against copying text** |
|  | 9. | **REPORT ON ACTUARIAL VALUATION**   |  |
|  |  | 1. Non-Life Insurance Policy Reserves as prescribed under CL Nos. 2018-18 & 2018-19.
 | PDF File **not locked against copying text** |
|  |  | 1. Pension Plan.
 | PDF File **not locked against copying text**  |
|  | 10. | Computation of Risk Based Capital Ratio as prescribed under CL No. 2016-68 | Excel file **in accordance with prescribed IC template** |
|  | 11. | **RELATED PARTY TRANSACTIONS** |  |
|  |  | 1. Schedule of Related Party Transactions for the whole year
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Conglomerate Map
 | PDF File |
|  |  | 1. Copy of Audited Financial Statement of parent companies, joint ventures, subsidiaries and investment in associates as of same year-end pursuant to Section 295 and 296 of Amended Insurance Code.
 | PDF File **not locked against copying text** |
|  | 12. | **CASH IN BANK ACCOUNTS**: |  |
|  |  | 1. Bank Reconciliation Statements (Adjusted Balances Method) as of 31 December and 31 January \_\_, with Bank statements/passbooks of all current, savings and time deposit accounts.
 | PDF File |
|  |  | 1. Schedule of Deposit in Transit accompanied by copies of official receipts and validated deposit slips
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Summary List of Bank Accounts
 | Excel file **in accordance with prescribed IC template** |
|  | 13. | **PREMIUMS RECEIVABLE ACCOUNT** |  |
|  |  | 1. Copy of the Premiums Receivable ledger for the current year.
 | Excel file |
|  |  | 1. Summary of Monthly Production for the year
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Summary of Monthly Collections of Premiums during the year
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Summary of Monthly Collections of Premiums ***for Health and Accident*** during the year
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Summary of Monthly Collections of Premiums ***for Fire*** during the year
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Summary of Monthly Collections of ***RI Commissions*** during the year
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Schedule of over 180-day Premiums Receivable
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. ***For non-life insurance companies with deficiency in net worth***
 |  |
|  |  | 1. Schedule of after-date collection of over 1080 days Premiums Receivable for the 1st quarter of succeeding year.
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Copies of official receipts, validated deposit slips, passbooks and/or banks statements evidencing collections. *(Said documents shall be required after the examiner has determined if the company has net worth deficiency. The same shall be submitted within 3 days upon examiner’s request.)*
 | PDF file ***(Said documents shall be required upon determination of the company’s Net Worth deficiency and shall be submitted within 3 days upon examiner’s request)*** |
|  | 14. | **REINSURANCE ACCOUNTS** |  |
|  |  | 1. Schedule of Payments Received and Made for the Year
 | Excel file **in accordance with prescribed IC template** |
|  | 15. | Certification of Receivables from Government Agencies/Government-owned and Controlled Corporations as of year-end. | PDF File ***(May be allowed not to submit the said document along with AS)*** |
|  | 16. | **INVESTMENTS** |  |
|  |  | * 1. Amortization table
 |  |
|  |  | 1. For each investment in debt securities.
 | Excel file |
|  |  | 1. For each Right of Use
 | Excel file |
|  |  | * 1. Audited Financial Statements of companies not listed in the Philippine Stock Exchange (PSE) whose stocks are owned as of year-end
 | PDF File ***(May be allowed not to submit the said document along with AS)*** |
|  | 17. | **PROPERTIES AND EQUIPMENT** |  |
|  |  | Sales invoices and official receipts to support purchases of IT Equipment during the year. | PDF File |
|  | 18. | **TAXES PAYABLE ACCOUNT** |  |
|  |  | 1. BIR tax returns, validated deposit slip and/or EFPS Payment confirmation for Premium Tax, Documentary Stamp Tax and VAT with schedule indicating the amount, date paid and reference number for each kind of tax
 | PDF File |
|  |  | 1. Official Receipts and quarterly statement for Fire Service Tax and Real Estate Tax ***with schedule***
 | PDF File |
|  |  | 1. CTPL Business- Summary of Taxes Paid together with the validated deposit slips/EFPS Payment Confirmation.
 | PDF File |
|  |  | 1. Letter of Authority (LOA) and other documents including proof of payments (BIR Form No. 0605) relative to BIR Tax Assessments.
 | PDF File |
|  |  | 1. Schedule of Production of the following:
 |  |
|  |  | * 1. Personal Accident - per policy indicating the amount of insurance for the year
 | Excel file |
|  |  | * 1. Indemnity Bond – per policy indicating the amount of premium for the year
 | Excel file |
|  |  | * 1. Zero-rated and Tax-exempt policies

(collected and uncollected premium) | Excel file |
|  |  | 1. BIR Return Form No. 1604E
 | PDF File |
|  | 19. | ***For companies adopting IFRS 9 – Financial Instrument,*** Reconciliation of figures of***:*** |  |
|  |  | Balance Sheet – Annual Statement VS Balance Sheet- Audited Financial Statements | Excel file |
|  |  | Income Statement - Annual Statement VS Income Statement- Audited Financial Statements | Excel file |
|  |  | Balance Sheet and Income Statement- Annual Statement VS Adjusted Trial Balance | Excel file |
|  | 20. | ***For foreign companies*** |  |
|  |  | Annual Statement on Worldwide Business and Statement of Receipts and Disbursements as of year-end. | PDF File **not locked against copying text** |
|  | 21. | ***For companies writing Micro-insurance business:*** |  |
|  |  | 1. Performance Standard (SEGURO) (**per IC CL No. 2016-63)** including breakdown or composition of the accounts (i.e. Total Available Assets, Total Liabilities, Current Assets, Current Liabilities, Operating Expenses, etc.)in determining the ratio for SEGURO. *Please see notes and instructions on the lower part of each sheet tab of the AS template.*
 | Excel file |
|  |  | 1. Schedule of Production **per product/line**
 | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Schedule of Collection **per product/line**
 | Excel file **in accordance with prescribed IC template** |
|  |  | d. Latest Report/Assessment of Institute Corporate Directors (ICD) on the company’s Corporate Governance Scorecard. | Excel file |
|  | 22. | Contact Details of the Company Representative for/from: | Excel file **in accordance with prescribed IC template** |
|  |  | 1. Submission of Annual Statement
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|  |  | 1. Submission of Quarterly Reportorial Requirements (FRF, Valuation Report and RBC2 Reports)
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|  |  | 1. Accounting Unit/Division/Department
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|  |  | 1. Actuarial Unit/Division/Department
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|  |  | 1. Anti-money Laundering Unit/ Division/ Department
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|  | 23. | Supporting documents of all Cash, Certificate of Time Deposits, Investment in Bonds, Stocks, Real Estate, Mortgage Loans, Collateral Loans, Short-Term Debt Instruments/Money Market Placements, IC approval of investment pursuant to CL 2014-21 and such other assets which are not yet uploaded/presented for inventory.  | PDF File |

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|   | **Remarks:** |   |  |   | **Submitted by:** |   |
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|   |   |   |  |   | Signature over Printed Name |   |
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|   | **Received by:** |   |  |   | Designation |   |
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Note:

* *Order of payment should be in duplicate*
* *Filing Fee – ~~P~~40,000.00 + 400 Legal Research Fee (1% x ~~P~~40,000) + ~~P~~5,000.00/day of delay including Saturday, Sunday and Holidays*
* ***This checklist of required documents is subject to change***