**ANNEX “A”**

**CHECKLIST OF SUPPORTING DOCUMENTS**

**OF HEALTH MAINTENANCE ORGANIZATIONS**

**For the year ended 31 December \_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

***NAME OF HMO***

| **REMARKS** |  | **DOCUMENT** | **FILE TYPE** |
| --- | --- | --- | --- |
|  | 1. | Audited Financial Statements (“AFS”) signed by an External Auditor ***accredited by the Insurance Commission****,* and duly received by the Bureau of Internal Revenue (“BIR”). | * PDF file **not locked against copying text**;   with/and scanned copy (PDF File) of the stamped received by BIR |
|  | 2. | Adjusted Trial Balance (ATB) **signed by the Chief Accountant**; | * Excel file; * With a PDF file of the scanned copy signed by the Chief Accountant |
|  | 3. | Reconciliation of figures/accounts in the ATB (with breakdown/groupings) to tally with the figures in the AFS | * Excel file; |
|  | 4. | Actuarial Valuation Report (AVR) on all actuarial accounts, prepared by an IC-Accredited Actuary as prescribed by CL 2020-22 and 2022-49, which shall contain at least the following:   1. Scope of Report 2. Data Requirements 3. Valuation Methodologies and Assumptions 4. Analysis of Experience 5. Valuation Results and Discussion 6. Certification by the Actuary   *Refer to* ***Annex B*** | * PDF file **not locked against copying text** |
|  | 5. | 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) | * PDF file |
|  | 6. | **Seriatim Listing of In-force Plans** (Policy and Claims Data File) as of 31 December \_\_\_\_ | * Excel file in accordance with the prescribed IC template **(*Annex C*)** |
|  | 7. | **Detailed Schedules** | * Excel file in accordance with the prescribed IC template **(*Annex D*)** |
|  | 8. | **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 | * PDF file |
|  | 9. | **IT Equipment/ Medical, Dental & Laboratory Equipment/ Transportation Equipment/ Office Furniture, Fixtures and Equipment** |  |
|  |  | Sales invoice, official receipts, and other documents (e.g. board resolution, secretary’s certificate) to support purchases/acquisition for the year. | * PDF file |
|  | 10. | **Leases** |  |
|  |  | 1. Scanned copy of the Lease agreement; and | * PDF file |
|  |  | 1. Amortization table. | * Excel file |
|  | 11. | **Other Assets** |  |
|  |  | Supporting documents for other assets. | * PDF file |
|  | 12. | **Taxes Payable** |  |
|  |  | 1. BIR Form 1702Q and 1702RT duly stamped by BIR | * PDF file |
|  |  | 1. Quarterly and Annual VAT Returns | * PDF file |
|  |  | 1. Expanded & Creditable Withholding Tax Returns, Documentary Stamp Tax and Other Tax Returns duly filed with the BIR during the year. | * PDF file |
|  |  | 1. LOA from BIR Tax Assessment and proof of payments, if any. | * PDF file |
| **Item Nos. 13-23 are applicable only if not presented during the inventory:** | | | |
|  | 13. | **Cash on Hand and in Banks** |  |
|  |  | 1. Certification of Custodian for Cash on Hand (Petty Cash Fund, Revolving Fund, etc.) | * PDF file |
|  |  | 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 |
|  | 14. | **Cash Equivalents** |  |
|  |  | Certificate of Time Deposit and/or Bank Statement for all the Time Deposits, Money Market Placement, and Special Deposit Account | * PDF file |
|  | 15. | **Deposit to Healthcare Providers** |  |
|  |  | Confirmation/certification from clinics/hospitals. | * PDF file |
|  | 16. | **Other Receivables** |  |
|  |  | 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.) | * PDF file |
|  | 17. | **Debt Securities at Amortized Cost** |  |
|  |  | 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 \_\_\_, if any; | * PDF file |
|  |  | 1. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any; | * PDF file |
|  |  | 1. Statement of Holdings as of year-end from the company's corporate bonds, if any; | * PDF file |
|  |  | 1. Amortization Table for each Financial Asset at Amortized Cost; | * Excel file |
|  |  | 1. Complete set of Financial Statements for IMA Accounts, if any. | * PDF file |
|  | 18. | **Financial Assets at FVOCI – 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 \_\_\_, if any; | * PDF file |
|  |  | 1. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any; | * PDF file |
|  |  | 1. Statement of Holdings as of year-end from the company's corporate bonds, if any; | * PDF file |
|  |  | 1. Complete set of Financial Statements for IMA Accounts, if any. | * PDF file |
|  | 19. | **Financial Assets at FVOCI – Equity Securities** |  |
|  |  | 1. Statement of Accounts as of year-end from Philippine Depository and Trust Corporation (PDTC) for scriptless stock/equity investments, if any; | * PDF file |
|  |  | 1. Scanned copy of Stock Certificates, if any; | * PDF file |
|  |  | 1. Complete set of Financial Statements for IMA Accounts, if any. | * PDF file |
|  | 20. | **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 20\_\_, if any; | * PDF file |
|  |  | 1. Statement of Holdings as of year-end from the company's custodian bank for dollar denominated bonds, if any; | * PDF file |
|  |  | 1. Statement of Holdings as of year-end from the company's corporate bonds, if any; | * PDF file |
|  |  | 1. Complete set of Financial Statements for IMA Accounts, if any. | * PDF file |
|  | 21. | **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; | * PDF file |
|  |  | 1. Scanned copy of Stock Certificates, if any; | * PDF file |
|  |  | 1. Complete set of Financial Statements for IMA Accounts, if any. | * PDF file |
|  | 22. | **Property and Equipment – Land, Building & Building Improvement and Leasehold Improvement** |  |
|  |  | 1. Scanned copy of Owner's Duplicate Copy of Transfer of Certificate Titles (TCTs) and Condominium Certificate of Titles (CCTs); | * PDF file |
|  |  | 1. Sales invoice, official receipts and other documents (e.g. board resolution, secretary’s certificate) to support purchases/acquisition and improvement for the year; | * PDF file |
|  |  | 1. Appraisal report from a licensed real estate appraiser accredited by SEC to support the Fair Value of real estate properties. | * PDF file |
|  | 23. | **Investment Property** |  |
|  |  | 1. Scanned copy of Owner's Duplicate Copy of Transfer of Certificate Titles (TCTs) and Condominium Certificate of Titles (CCTs); | * PDF file |
|  |  | 1. Appraisal report from a licensed real estate appraiser accredited by SEC to support the Fair Value of real estate properties; and | * PDF file |
|  |  | 1. Sales invoice, official receipts and other documents (e.g. board resolution, secretary’s certificate) to support purchases/acquisition and improvement for the year. | * PDF file |
|  | 24. | Board Resolution and Secretary’s Certificate on the Dividend Declarations | * PDF file |
|  | 25. | Certification that the described assets appearing in the schedules and documents herein attached are outstanding as of 31 December 20\_\_, and such are complete, accurate and in the name of the company | * PDF file in accordance with prescribed IC template **(*Annex E*)** |
|  | 26. | Contact Details of the Company Representatives. | * Excel file in accordance with prescribed IC template **(*Annex F*)** |

**Submitted by:**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Signature over Printed Name

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Designation

**Remarks:**

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**Received by:**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Signature over Printed Name

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Date