

<b>CHECKLIST OF DOCUMENTS TO BE SUBMITTED TO FORM PART OF THE ANNUAL STATEMENTS OF</b>	
<b>(NAME OF THE PRE-NEED COMPANY)</b>	
<b>For the Year Ended 31 December 20__</b>	
	<b>A. Scanned copy of the following, in PDF format:</b>
	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. Duly notarized 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. Duly Notarized 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. BIR tax returns/payments for the year on Income Tax and Value Added Tax (VAT)
	<b>B. Excel files of the following:</b>
	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.