

Republic of the Philippines
PHILIPPINE HEALTH INSURANCE CORPORATION

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UNIVERSAL HEALTH CARE
 SALVADAH AT GABING KALALAGAN

PHILHEALTH CIRCULAR

No. 12023 - 0004

TO : ACCREDITED HEALTH FACILITIES, PHILHEALTH REGIONAL OFFICES, AND ALL OTHERS CONCERNED

SUBJECT : Electronic Data Submission of the Statement of Account (SOA) for All Case Rates (ACR) Claims and Identified PhilHealth Benefits

I. RATIONALE

One of the primary goals of the Universal Health Care Law is to provide financial risk protection for all Filipinos. Accordingly, PhilHealth is strengthening its mechanisms for monitoring and evaluating the support value of its benefits packages. To achieve this, PhilHealth shall require major essential components of the Statement of Account (SOA) in the submission of electronic claims (eClaims) for the All Case Rates (ACR) inpatient benefits. However, the SOA only reflects the service charges or transactions between the patient and accredited health facilities (HF) during the episode of care. As such, the input items in the SOA do not necessarily mean that all service charges are directly necessary for patient care. For example, the service charge may be for hotel-like amenities such as upgrades in room accommodation, toiletries, or rental fees for the use of equipment. The overall goal is to better analyze the cost drivers, especially for inpatient episodes of care, that are useful for policy research.

II. OBJECTIVES

This PhilHealth Circular aims to provide all accredited HF with guidelines on the electronic data submission of the SOA via the eClaims system.

III. SCOPE

This policy shall cover the ACR claims of PhilHealth members in all accredited HF, excluding claims for COVID-19 Community Isolation Benefit Package (CCIBP), COVID-19 Home Isolation Benefit Package (CHIBP), outpatient benefits, and Z Benefits. PhilHealth shall disseminate separate policies for the submission of SOA for the primary care and outpatient benefits and the Z Benefits.

The following identified outpatient benefits packages are also included in this policy:

- A. Outpatient HIV/AIDS Treatment (OHAT);
- B. TB DOTS Package;
- C. Outpatient Malaria Package; and
- D. Animal Bite Treatment Package

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IV. DEFINITION OF TERMS

- A. Health Facility (HF)** - may be public or private, devoted primarily to the provision of services for health promotion, prevention, diagnosis, treatment, rehabilitation, and palliation of individuals suffering from illness, disease, injury, disability, or deformity, or in need of obstetrical or other medical and nursing care.¹
- B. Itemized Billing Statement** - a document, in either paper or electronic form, generated by the HF that shows the detailed list of all the charges during the patient confinement or episode of care. This document shows the itemized charges and indicates the drugs and medicines, laboratory tests, surgical, diagnostic, and imaging procedures, medical supplies, room and board, type of room accommodation, professional and reader's fees, and other services charged to patients on identified dates during the episode of care.
- C. Out-of-pocket payment (OOP)** - the balance of healthcare provider charges that are paid directly by the patients from their own resources or cash reserves or health spending made directly from households to providers.
- D. Professional Fees** - the component of the SOA detailing the charges declared by the attending physicians, specialists, and other attending healthcare professionals for services rendered to patients during the episode of care. Reader's fee is also considered a professional fee.
- E. Statement of Account (SOA) for Inpatient Confinement** - the document generated by the HF that reflects the summary of all service charges, including professional and reader's fees, for the inpatient episode of care. The SOA does not reflect charges for services before or after patient confinement.

The equivalent terms for the SOA may include but are not limited to the following:

1. Patient Account Statement
2. Billing Statement
3. Patient Bill
4. Medical Invoice
5. Running Bill

- F. Summary of Fees** - the SOA component that summarizes the main cost items for the hospital confinement or episode of care. It includes total charges, deductions, and balances.
- G. XML Format** - the extensible markup language through which all the data within the claim is stored and structured or the data storage format used for electronic data submission of HF claims to PhilHealth.

¹ <https://www.officialgazette.gov.ph/2019/02/20/republic-act-no-11223/>

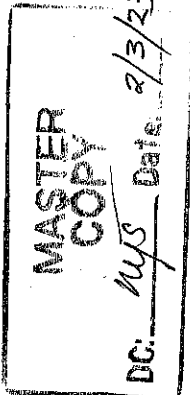
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V. POLICY STATEMENTS

- A. A complete and proper SOA submission in XML format should reflect three (3) major components: the summary of fees, professional and reader's fees, and the itemized charges. PhilHealth shall return to the HF any claim that lacks any of the three (3) major components of the SOA.
- B. PhilHealth shall develop the IT system for the electronic data submission of the SOA in XML format that includes the summary of fees, professional fees, and the itemized charges via the eClaims system (Annex A: Data Definitions and XML Format for the Summary of Fees, Professional Fees, and Itemized Charges).
- C. PhilHealth shall conduct live data submission of the SOA in close coordination with HFs and implementation in phases. PhilHealth will provide a reasonable lead time for accredited HFs to comply.
- D. If a patient has a treatment cycle necessitating several episodes of care or more than one encounter with the healthcare provider, the SOA should reflect all the service charges for the applicable period or treatment cycle for the following PhilHealth benefits packages:
1. SOA for Outpatient HIV/AIDS Treatment (OHAT) Package shall reflect the charges for the services provided during the applicable quarter.
 2. SOA for TB DOTS Package shall reflect charges for services provided during the entire treatment phase (i.e., intensive phase or continuation phase).
 3. SOA for Outpatient Malaria Package shall reflect the charges for complete health services including consultations, laboratory tests, treatment, and follow-up malarial smear during the entire treatment phase.
 4. SOA for the Animal Bite Treatment Package shall reflect the charges for the health services given during the entire course of vaccination and treatment of animal bite.
- E. PhilHealth will not require the submission of SOA in XML format for claims of members confined abroad.
- F. Pending the revision or updating of the claim signature form (CSF), the patient or their authorized representative and the HF billing section representative shall attest to the information provided in the electronic SOA indicated in the CSF. PhilHealth shall disseminate any revision or amendments to the CSF in a separate issuance.
- G. HFs shall follow the current requirements of the Bureau of Internal Revenue (BIR) on the value-added tax (VAT) and other applicable taxes.
- H. PhilHealth shall facilitate the necessary support systems, such as IT systems and communications, to ensure the proper implementation of this policy.
- I. Monitoring and Evaluation

PhilHealth shall monitor the implementation of this policy and the compliance of accredited HFs following the current rules and guidelines of PhilHealth.



J. Policy Review

PhilHealth shall review this policy as necessary in collaboration with relevant stakeholders, considering pertinent updates and IT-related concerns.

K. Annexes

The following annexes shall be accessible on the PhilHealth website at www.philhealth.gov.ph.

1. Annex A: Data Definitions and XML Format for the Summary of Fees, Professional Fees, and Itemized Charges
2. Annex B: Minimum Data Elements for the SOA

VI. PENALTY CLAUSE

Penalty provisions stated in RA 7875 as amended by RA 9241 and 10606 the “National Health Insurance Act of 2013”, and RA 11223 the “Universal Health Care Act”, their implementing rules and regulations, and other applicable laws, rules, and regulations shall apply.

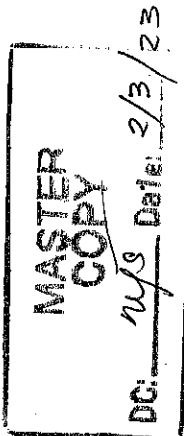
VII. TRANSITORY CLAUSE

Upon the effectivity of this PhilHealth Circular, all accredited HFs shall ensure that the three (3) major components of the SOA, which are the summary of fees, professional fees, and itemized charges, are reflected in the SOA attachment for claims submission. On the other hand, PhilHealth will disseminate a separate issuance or advisory for the XML submission of the SOA via the eClaims system. Accordingly, all accredited HFs should begin submitting the SOA in an XML format via the eClaims system within four (4) months of PhilHealth's advisory.

While the policy on the electronic data submission of SOA in XML format is not yet fully implemented, accredited HFs shall continue submitting the Portable Document Format (PDF) copy of the SOA or its equivalent as an attachment to claim documents via the eClaims following PhilHealth Circular 2017-0014 or the “Submission of Statement of Account (SOA) or Its Equivalent for All Case Rates Claims Reimbursement (Revision 1)”.

Further, the PDF SOA should reflect the abovementioned three (3) major components.

- A. PhilHealth shall not prescribe a format for the SOA as long as it contains the three (3) major components. However, accredited HFs can use the suggested SOA format (Annex B: Minimum Data Elements for the SOA) if it does not generate a document that includes the three (3) major components.
- B. The HF shall ensure consistent data entries on the SOA, Claim Form 2 (CF2), and other payment or billing records. The data entries for the summary of fees, professional fees, and itemized charges must accurately match those in the PDF SOA submitted through eClaims.



- C. If there is a discrepancy between the amount indicated in the PDF SOA submitted through the eClaims and the SOA in XML format, the lower amount shall be the basis for PhilHealth's payment.
- D. The printed copy of the SOA must be made available to the patient or the patient's representative free of charge.

VIII. SEPARABILITY CLAUSE

In the event that a part or provision of this PhilHealth Circular is declared unconstitutional or rendered invalid by any Court of Law or competent authority, those provisions not affected by such declaration shall remain valid and effective.

IX. REPEALING CLAUSE

This PhilHealth Circular supersedes PC No. 2017-0014 "Submission of Statement of Account (SOA) for All Case Rates Claims Reimbursement (Revision 1)." All other provisions of previous issuances that are inconsistent with any of the provisions of this PhilHealth Circular for this particular circumstance wherein the same are exclusively applicable, are hereby amended, modified, or repealed accordingly.

X. DATE OF EFFECTIVITY

This PhilHealth Circular shall take effect for all claims with admission dates starting February 1, 2023. This policy shall thereafter be deposited with the Office of the National Administrative Register at the University of the Philippines Law Center.

EMMANUEL R. LEDESMA, JR.
Acting President and Chief Executive Officer (APCEO)

Date signed: 02/01/23

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 DC: mys Date: 2/3/23

**Annex A: Data Definitions and XML Format Summary of Fees,
Professional Fees, and Itemized Charges**

I. Summary of Fees

Field Name	Description	Data Type
Particular	The full name of the cost category or particular (ex: Room and Board, Laboratory, Pharmacy).	Text
Amount	The total amount being charged for the cost item.	Numeric
Discount	The total amount of discounts for persons with disabilities (PWD) or senior citizens (SC).	Numeric
PhilHealth	The amount of benefit coverage provided by PhilHealth.	Numeric
Other Funding Sources	The amount of coverage provided by other external fund sources for the cost particular. These sources may include, but are not limited to, Health Maintenance Organization (HMO), private health insurance, employee discounts, PCSO-IMAP, DOH-MAP, Malasakit, PIDAF.	Numeric
Balance	This represents the final balance that is directly charged to the patient. It should equal the Amount column with the Discount, PhilHealth, and Other Funding Sources deducted.	Numeric

Sample Data

Fee Particulars	Amount	Discount	PhilHealth	Other Funding Sources	Balance
Room and Board	5000.00				
Drugs and Medicines	3500.00				
Laboratory and Diagnostics	4000.00				
Operating Room Fees	7000.00				
Medical Supplies	2000.00				
Total	21,500.00	(4,300.00)	(6,500.00)	(2,000.00)	8700.00

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II. Professional Fees

Field Name	Description	Data Type
Physician Accreditation Number	The Accreditation Number of the health professional.	Text
Physician Name	The full name of the attending physician or specialist.	Text
Amount	The total amount being charged by the attending physician or specialist.	Numeric
Discount	Any persons with disabilities (PWD) or senior citizen (SC) discount applicable to physician's fees.	Numeric
PhilHealth	The amount of coverage provided by PhilHealth for the physician's fees.	Numeric
Other Funding Sources	The amount of coverage provided by other external fund sources HMO or private health insurance for the cost particular. These sources may include, but are not limited to, HMO, private health insurance, PCSO, DOH-IMap, Malasakit, PIDAF.	Numeric
Balance	The Amount with the Discount, PhilHealth, and HMO deducted. This represents the final balance that is directly charged to the patient.	Numeric

Sample Data

Physician Accreditation Number	Physician Name	Amount	Discount	PhilHealth	Other Funding Sources	Balance
123456	Dr. Juan dela Cruz	18,750.00	(3,750.00)	0.00	0.00	15,000.00
654321	Dr. Angel Santos	21,000.00	(4,000.00)	(2,000.00)	(3,000.00)	12,000.00
Total						27,000.00

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III. Itemized Charges

Field Name	Description	Data Type
Service Date	The date when the item was consumed.	Date
Item Name	The full name of the cost item.	Text
Unit of Measurement	The unit of measurement - or UOM - for the cost item (ex: piece, bottle, box, etc.).	Text
Price	The price for each unit of measurement of the cost item.	Numeric
Quantity	The total units of the item consumed during the confinement.	Numeric
Amount	The total charge for the cost item. This should equal the Price multiplied by the Quantity.	Numeric

Sample Data

Service Date	Item Name	Unit of Measurement	Price	Quantity	Amount
2021-06-30	Gloves	Box	373.00	2	746.00
2021-07-01	N95 Face Mask	Box	246.00	2	492.00
Total					1,238.00

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Annex B: Minimum Data Elements for the SOA

Statement of Account

HCP Logo _____

SOA Reference No: _____

Name of Health Care Provider

Address

Contact No/s.

Print Name: _____ Age: _____

Address: _____

Date and Time Admitted: _____

Final Diagnosis (ICD-10/RVS): _____

Date and Time Discharged: _____

Other Diagnosis (ICD-10/RVS): 1. _____

2. _____

3. _____

Summary of Fees

Fee Particulars	Amount	Mandatory Discount	PhilHealth	Other Funding Sources	Balance
Room and Board	5,000.00	-	-	-	-
Drugs and Medicines	3,500.00	-	-	-	-
Laboratory and Diagnostics	4,000.00	-	-	-	-
Operating Room Fees	7,000.00	-	-	-	-
Medical Supplies	2,000.00	-	-	-	-
Total	21,500.00	(4,300.00)	(6,500.00)	(2,000.00)	8,700.00

Professional Fees

Physician Accreditation Number (check appropriate term with accre)	Physician Name	Amount	Discount	PhilHealth	Other Funding Sources	Balance
123456	Dr. Juan dela Cruz	18,750.00	(3,750.00)	-	-	15,000.00
654321	Dr. Angel Santos	21,000.00	(4,000.00)	(2,000.00)	(3,000.00)	12,000.00
Total						27,000.00

Itemized Charges

Service Date	Item Name	Unit of Measurement	Price	Quantity	Amount
6/30/2021	Gloves	Box	373.00	2	746.00
7/1/2021	N95 Face Mask	Box	246.00	2	492.00
Total					1,238.00

Prepared by: _____

Conforme: _____

Billing Clerk/Accountant
(Signature over printed name)

Patient/ Representative
(Signature over printed name)

Date Signed: _____

Relationship of representative to patient

Contact No.: _____

Date Signed: _____

Contact No.: _____

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