 <p>B.S. Aquino Drive, Bacolod City, Negros Occidental, 6100</p> <p>DR. PABLO O. TORRE MEMORIAL HOSPITAL</p>	Document Code:	DPOTMH-B-13-P01-S01
	Effective Date:	03-31-2022
	Document Type:	Standard Operating Procedure
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	Department/Section:	Financial Audit
	Document Title:	<b>AUDIT OF MEDICAL DOCTORS' INCENTIVES</b>

### **PURPOSE:**

To establish a documented procedure in checking the MD Incentives report to warrant its accuracy in an efficient and timely manner.

### **SCOPE:**

This procedure shall be adopted by the Financial Audit Department and shall primarily be carried out by the Financial Audit Head.


### **PERSON RESPONSIBLE:**

The Financial Audit head shall be responsible for reviewing the MD Incentive Report and make comments necessary to its accuracy and completeness. He/She shall submit the reviewed MD Incentive Program to the Chief Finance Officer (CFO) to proceed with the approval.

### **GENERAL GUIDELINES:**


1. The Incentive Program shall be based on the total revenue contribution of all doctors accredited to practice in The Riverside Medical Center, Inc.
2. The total revenue contribution shall consist of the Outpatient, Inpatient, and Emergency utilization for the month.
3. The incentives of each MDs shall be classified based on the range of revenue contributed as follows:

REVENUE CONTRIBUTION		INCENTIVE
2,500,000	UP	18,000
1,500,000	2,499,000	15,000
1,000,000	1,499,000	12,500
750,000	999,000	10,000
500,000	749,000	7,500
250,000	499,000	5,000
100,000	249,000	2,500



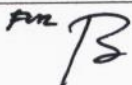
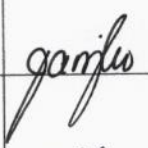


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### **PROCEDURES:**

1. The Financial Audit Head receives the MD Incentive Report via email from the CFO for review.
2. The Financial Audit Head verifies if the Total Contribution per MD qualifies within the range set. He/She sorts the Total Contributions column to ensure that amounts are within each range and identifies stray figures therefrom.
3. The Financial Audit Head then examines if the amount of incentive corresponds to the range criterion.
4. To confirm the completeness of the MDs covered by the incentive program, the Financial Audit Head shall ensure that the total number of incentives per range (Count Column of the detailed portion of the report) tallies with the number of MDs qualified for incentives (# of Doctors Column of the summary portion).
5. To further substantiate the accuracy of the figures in the report, the Financial Audit Head shall assess if the amount of incentives per range (Total Column of the detailed portion) tallies with the amount of incentives per MD qualified within the range (Total Incentive Column of the summary portion).
6. The Financial Audit Head also reviews the amount of the withholding taxes which shall either be 5% or 10% of the MD's incentives to determine the net amount of incentives to be credited to the doctor's bank account.
7. The Financial Audit Head then informs the CFO via email should there be any errors for correction. After the adjustments have been effected, the CFO sends the report for final review.
8. Finally, the Financial Audit Head submits the audited report to the CFO certifying that the figures and data therein are true and correct.

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**APPROVAL:**

	Name/Title	Signature	Date
Prepared by:	<b>JOAN PAULINE G. GUANZON, CPA</b> Financial Auditor		3/29/2022
Reviewed:	<b>DENNIS C. ESCALONA, MN, FPSQua</b> Quality Assurance Supervisor		3/29/2022
Recommending Approval:	<b>HENRY F. ALAVAREN, MD, FPSMID</b> Total Quality Division Officer		6/12/2022
	<b>JULIE ANNE CHRISTINE J. KO, CPA MBA, FPCHA</b> Corporate Finance Officer - DA		3/30/2022
	<b>SOCORRO VICTORIA L. DE LEON, PHD, CPA, FPCHA</b> Vice-President, Chief Operating Officer		06/13/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		6/15/22





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KEY TASKS	PERSON RESPONSIBLE
1. Receives the MD Incentive Report via email from the CFO for review.	Financial Audit Head
2. Verifies if the Total Contribution per MD qualifies within the range set.	
3. Sorts the Total Contributions column to ensure that amounts are within each range and identifies stray figures therefrom.	
4. Examines if the amount of incentive corresponds to the range criterion.	
5. Ensures the total number of incentives per range (Count Column of the detailed portion of the report) tallies with the number of MDs qualified for incentives (# of Doctors Column of the summary portion) to confirm the completeness of the MDs covered by the incentive program.	
6. Assesses if the amount of incentives per range (Total Column of the detailed portion) tallies with the amount of incentives per MD qualified within the range (Total Incentive Column of the summary portion).	
7. Reviews the amount of the withholding taxes which shall either be 5% or 10% of the MD's incentives to determine the net amount of incentives to be credited to the doctor's bank account.	
8. Informs the CFO via email should there be any	




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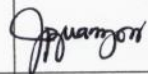

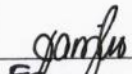
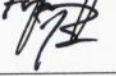


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errors for correction.	
9. Sends the report for final review.	Corporate Finance Officer
10. Submits the audited report to the CFO certifying that the figures and data therein are true and correct.	Financial Audit Head

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**APPROVAL:**

	Name/Title	Signature	Date
Revised:	<b>JOAN PAULINE GUANZON</b> Financial Auditor		03/29/2022
Reviewed:	<b>DENNIS C. ESCALONA, MN, FPSQua</b> Quality Assurance Supervisor		03/29/2022
Recommending Approval:	<b>JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA</b> Chief Finance Officer - DA		3/30/2022
	<b>HENRY F. ALAVAREN, MD, FPSMID</b> Total Quality Division Officer		6/2/2022
	<b>SOCORRO VICTORIA L. DE LEON, CPA, MBA, FPCHA, PhD</b> VP - Chief Operating Officer		06/10/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		6/15/22

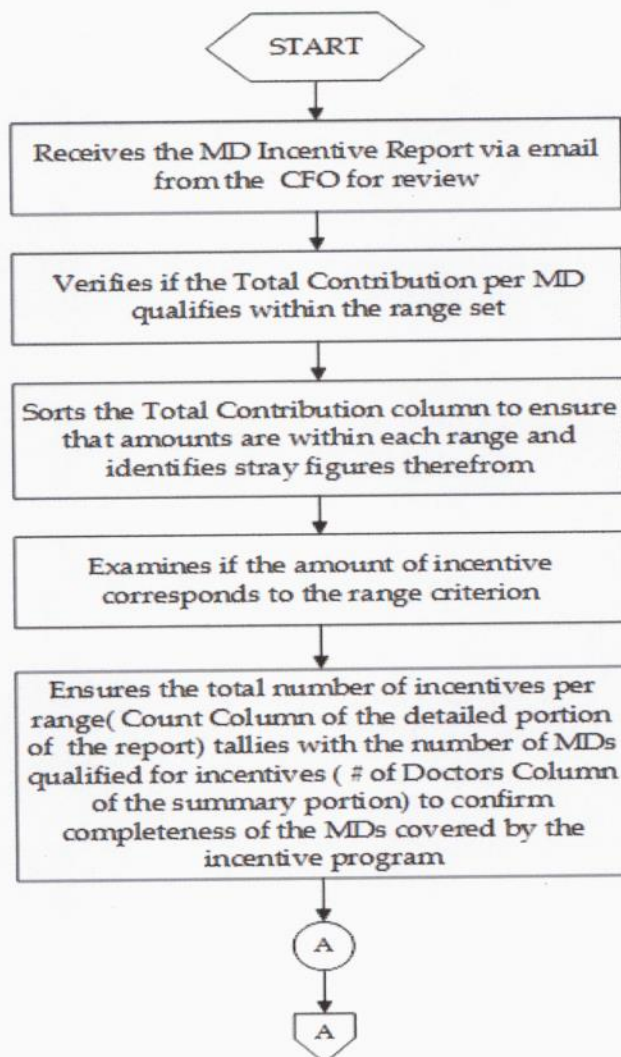


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## FLOWCHART



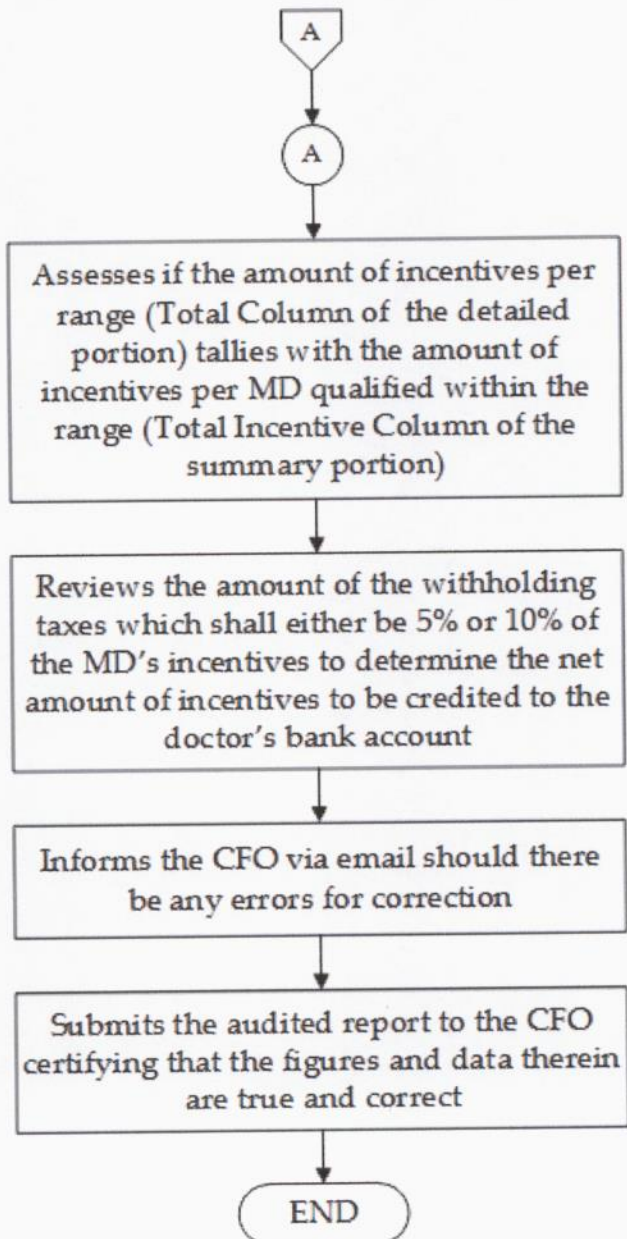





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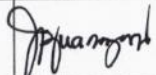





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**APPROVAL:**

	Name/Title	Signature	Date
Prepared by:	<b>JOAN PAULINE GUANZON</b> Financial Auditor		03/29/2022
Reviewed:	<b>DENNIS C. ESCALONA, MN, FPCHA, FPSQua</b> Quality Improvement Manager		03/29/2022
Reviewed Approval:	<b>JULIE ANNE CHRISTINE J. KO , CPA,MBA, FPCHA</b> Chief Finance Officer-DA		3/30/2022
	<b>HENRY F. ALAVAREN, MD, FPSMID, FPSQua</b> Total Quality Division Officer		6/2/2022
	<b>SOCORRO VICTORIA L. DE LEON, CPA, MBA, PhD, FPCHA</b> Vice President – Chief Operating Officer		06/13/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		6/15/22