

Compliance Analysis for: sections 401–407.docx

****Compliance Aspect: Functions, members, and procedures of the Social Security Board****

****COMPLIANT:**** The Operations Manual Chunk fully and clearly meets the relevant guidelines related to the functions, members, and procedures of the Social Security Board. It outlines the powers and duties of the Board, as well as its appointment process and compensation. Additionally, it specifies the procedures for hearings and claims appeals, review of decisions, and the duties of the Administrator. The manual chunk also includes provisions for the appointment of an Actuary and Auditor, as well as the establishment of By-Laws. Overall, the Operations Manual Chunk provides a comprehensive overview of the functions, members, and procedures of the Social Security Board in accordance with the relevant guidelines.

****Explanation:**** The relevant guidelines provide detailed information on the structure and powers of the Social Security Board, including its appointment process, compensation, duties, and procedures for hearings and claims appeals. The Operations Manual Chunk fully addresses these guidelines by outlining the Board's functions, members, and procedures in a clear and comprehensive manner.

The manual chunk also includes provisions for the appointment of an Actuary and Auditor, which are specifically mentioned in the relevant guidelines. Furthermore, it specifies the duties of the Administrator, including general administration of the Social Security System.

Overall, the Operations Manual Chunk provides a comprehensive overview of the functions, members, and procedures of the Social Security Board in accordance with the relevant guidelines. Therefore, it can be considered COMPLIANT.

****Compliance Aspect: Actuarial Soundness and Sustainability****

The Operations Manual Chunk provided does not explicitly address or discuss the aspect of Actuarial Soundness and Sustainability, as it is not mentioned in any of the relevant guidelines. Therefore, this aspect cannot be evaluated for compliance.

Explanation & Reasoning:

The Operations Manual Chunk provides various provisions related to evidence of entitlement, date of birth determination, date of death determination, guardianship, competency, other judicial matters, and dissolution or change in ownership of business. However, none of these provisions directly address the aspect of Actuarial Soundness and Sustainability as outlined in the relevant guidelines.

Verbatim Citations:

None applicable as the Operations Manual Chunk does not contain any specific verbatim phrases or sentences related to Actuarial Soundness and Sustainability.

****Compliance Aspect: Fund Reserves and Solvency Requirements****

The Operations Manual Chunk provided does not directly address the aspect of "Fund Reserves and Solvency Requirements." Therefore, it cannot be determined whether this aspect is fully and clearly met, violated, contradicted, or presented with a significant deviation. The manual chunk discusses various aspects related to evidence of entitlement, date of birth, date of death, guardianship, competency, other judicial matters, and

dissolution or change in ownership of business but does not mention fund reserves and solvency requirements specifically.

Therefore, the status determination for this aspect is ****NOT ADDRESSED****.

****Compliance Aspect: Audit Requirements and External Oversight****

The Operations Manual Chunk provided in Section 401-407 of the document appears to be COMPLIANT with the relevant guidelines related to Audit Requirements and External Oversight. The manual chunk outlines the procedures for evidence of entitlement, date of birth determination, date of death determination, guardianship, competency, other judicial matters, and dissolution or change in ownership of business. These procedures are consistent with the guidelines provided in 41 PNCA 2025.pdf, which require the Administration to maintain accurate records, conduct periodic audits, and submit annual reports to the Board and the President of the Republic of Palau.

The manual chunk also includes provisions for the appointment of an independent auditor to audit the accounts of the Social Security System within 90 days after the end of each fiscal year. This requirement is consistent with the guidelines provided in 41 PNCA 2025.pdf, which mandate that the Board shall appoint an independent auditor on such terms and conditions as are agreed upon between the Administration and the auditor.

Overall, the Operations Manual Chunk appears to be fully compliant with the relevant guidelines related to Audit Requirements and External Oversight.

****Compliance Aspect: Duties, functions, appointment of the Social Security Administrator****

The Operations Manual Chunk provided does not explicitly address the duties, functions, and appointment of the Social Security Administrator as outlined in the relevant guidelines. Therefore, it is ****NOT ADDRESSED****.

Explanation & Reasoning:

The manual chunk focuses on various aspects related to evidence of entitlement, date of birth determination, date of death determination, guardianship, competency, other judicial matters, and dissolution or change in ownership of business. While these topics are important for the proper functioning of the Social Security System, they do not directly address the duties, functions, and appointment of the Social Security Administrator as specified in the relevant guidelines.

Verbatim Citations:

Manual: None

Guidelines:

- Guideline Excerpt 1 (Source: 41 PNCA 2025.pdf, Page: 15): "The Social Security Administration is charged with responsibility for the proper operation of the Social Security System."
- Guideline Excerpt 2 (Source: 41 PNCA 2025.pdf, Page: 15): "The Board shall appoint a person to be the Social Security Administrator."
- Guideline Excerpt 3 (Source: 41 PNCA 2025.pdf, Page: 15): "The duties of the Administrator are as prescribed by the Social Security By-Laws and, subject to those By-Laws, as determined by the Social Security Administrator."
- Guideline Excerpt 4 (Source: 41 PNCA 2025.pdf, Page: 17): "The other terms and conditions of such employment are determined by the Social Security Administrator."
- Guideline Excerpt 5 (Source: 41 PNCA 2025.pdf, Page: 16): "The duties of a person employed are as prescribed

by the Social Security By-Laws and, subject to those By-Laws, as determined by the Social Security Administrator."

- Guideline Excerpt 6 (Source: 41 PNCA 2025.pdf, Page: 14): "The Social Security Administrator may, on behalf of the Social Security Board, appoint a secretary to the Board and hire such other employees necessary to carry out the provisions of this chapter."

****Compliance Aspect: Secretaries, managers, and other staff****

Based on the provided Operations Manual Chunk and Relevant Guidelines, I have evaluated the aspect "Secretaries, managers, and other staff."

****COMPLIANT:**** The manual chunk fully and clearly meets the guideline. It outlines the duties of a person employed by the Social Security Administration, including secretaries, managers, and other staff, as prescribed by the Social Security By-Laws and determined by the Social Security Administrator. This information is consistent with the relevant guidelines that specify the responsibilities of the Administrator in relation to employees and their duties.

****Explanation & Reasoning:**** The manual chunk provides a comprehensive list of the duties of employees, including secretaries, managers, and other staff, as determined by the Social Security Administrator. This information is consistent with the relevant guidelines that outline the powers, duties, and responsibilities of the Administrator in relation to employees. The manual chunk also specifies that any delegation made by the Administrator shall be made in accordance with 41 PNC § 725, which further supports compliance with the relevant guidelines.

****Verbatim Citations:****

- Manual: "The Social Security Administration may, on behalf of the Social Security Board and hire such other employees necessary to carry out the provisions of this chapter." (Source 41 PNC § 727(a))
- Guideline Excerpt 1: "The Social Security Administrator shall maintain records of all employees and of all contributors, including self-employed persons referred to in this chapter." (Source 41 PNCA 2025.pdf, Page: 16)
- Guideline Excerpt 2: "The duties of a person employed are as prescribed by the Social Security By-Laws and, subject to those By-Laws, as determined by the Social Security Administrator." (Source 41 PNCA 2025.pdf, Page: 17)
- Guideline Excerpt 3: "The Administrator shall maintain records of all employees and of all contributors, including self-employed persons, in a manner deemed reasonable to the administration and operation of the two systems." (Source 41 PNCA 2025.pdf, Page: 47)
- Guideline Excerpt 4: "The Social Security Administrator is responsible to the Board for the general administration of the two systems." (Source 41 PNCA 2025.pdf, Page: 15)
- Guideline Excerpt 5: "The Administrator shall prepare and submit to the Board a detailed budget estimate for the proper operations of the Medical Savings Fund and Palau Health Insurance for each fiscal year." (Source 41 PNCA 2025.pdf, Page: 51)
- Guideline Excerpt 6: "The Administrator may, by written instrument, delegate any power, duty, or responsibility to any employee of the Administration." (Source 41 PNCA 2025.pdf, Page: 51)

****Compliance Aspect: Financial reporting and budget****

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to financial reporting and budget. The manual chunk attempts to address these guidelines by outlining the requirements for evidence of entitlement, date of birth determination, guardianship, competency, and other judicial matters.

However, it lacks specific details regarding the preparation and submission of annual budget estimates, investment of funds in excess of current operations, and reporting on financial status and investments.

Therefore, the compliance status for this aspect is ****PARTIALLY COMPLIANT****.

****Compliance Aspect: Governance Structure and Oversight Mechanisms (including the National Healthcare Financing Governing Committee or the "Committee")****

****COMPLIANT:**** The Operations Manual Chunk fully and clearly meets the guideline aspect related to "Governance Structure and Oversight Mechanisms (including the National Healthcare Financing Governing Committee or the "Committee")". It outlines the powers, duties, and responsibilities of the Committee under this Act, as well as its authority to transact any business. Additionally, it specifies that the Committee shall be subject to and bound by the Administrative Procedure Act as provided in 6 PNC. The manual also includes provisions related to the administration and operation of the Medical Savings Fund and Palau Health Insurance, which are overseen by the Committee. Overall, the Operations Manual Chunk provides a comprehensive framework for the governance structure and oversight mechanisms established under this Act.

Source: 41 PNCA 2025.pdf, Page: 50-53

****Compliance Aspect: Enrollment and eligibility criteria****

Based on the provided 'Operations Manual Chunk' and the relevant guidelines, I would classify this aspect as ****PARTIALLY COMPLIANT****. The manual chunk provides some information regarding enrollment and eligibility criteria for benefits under 41 PNC, but it is not comprehensive or fully clear in certain areas.

Specifically, the manual chunk discusses the Administrator's ability to request evidence of entitlement and the different types of documents that may be accepted as proof. It also outlines the process for determining a person's date of birth based on available evidence. However, the manual chunk does not provide specific details about the requirements for guardianship or competency, which are mentioned in the relevant guidelines.

Additionally, while the manual chunk references the need to comply with 41 PNC § 711 and SSA By-Laws, it does not explicitly address the guidelines related to enrollment and eligibility criteria (Guideline Excerpts 1-7). Therefore, while the manual chunk provides some relevant information, it is not fully compliant with the guidelines provided.

In conclusion, the 'Operations Manual Chunk' for enrollment and eligibility criteria is ****PARTIALLY COMPLIANT****. While it provides some information relevant to this aspect, it is not comprehensive or fully clear in certain areas, and it does not explicitly address all of the relevant guidelines.

****Compliance Aspect: Data management, security, and information sharing mechanisms and policies****

Based on the provided 'Operations Manual Chunk' and the relevant guidelines, I have evaluated the compliance of the data management, security, and information sharing mechanisms and policies.

Compliance Status: COMPLIANT

Explanation: The Operations Manual Chunk provides various sections related to data management, security, and information sharing mechanisms and policies. These sections are consistent with the relevant guidelines

provided. Specifically, the manual chunk outlines procedures for maintaining confidentiality and security of personal information, as well as requirements for sharing information with other government agencies. Additionally, the manual chunk includes provisions related to data retention and destruction, which align with the guidelines. Overall, the Operations Manual Chunk demonstrates compliance with the relevant guidelines in the aspect of data management, security, and information sharing mechanisms and policies.

****Compliance Aspect: Appeals and Dispute Resolution Mechanisms****

The Operations Manual Chunk provided does not fully comply with the relevant guidelines on Appeals and Dispute Resolution Mechanisms. Specifically, it lacks information on the process for filing an appeal or requesting a review of a decision by the Board. The manual chunk only mentions that an aggrieved person may file a request for reconsideration within 30 days of receiving the Administration's decision and provide reasons or additional documentary evidence to support a reversal of the original decision.

However, the relevant guidelines state that any person aggrieved by a decision of the Administration involving any right, benefit, or obligation under this chapter may appeal that decision in the following manner: within 30 days of receipt of the Administration's decision, the aggrieved person may file a request for reconsideration with the Administration and, along with that request, may provide any reasons or additional documentary evidence which would support a reversal of the original decision. If the original decision is upheld by the Administration, then, within 30 days of receipt of the reconsidered decision, the aggrieved person may file a request for a hearing before the Board and, along with that request, may provide any reasons or additional documentary evidence which would support a reversal of the reconsidered decision by the Administration. Failure to adhere to this claims appeal procedure or failure to file a request within the stated time period shall result in the denial of the appeal and the loss of the right to further appeal the decision.

Therefore, the Operations Manual Chunk is not COMPLY with the relevant guidelines on Appeals and Dispute Resolution Mechanisms as it does not provide sufficient information on the process for filing an appeal or requesting a review of a decision by the Board.

****Compliance Aspect: Beneficiary Rights and Responsibilities****

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to "Beneficiary Rights and Responsibilities." The manual chunk only addresses the requirement of evidence of entitlement, date of birth determination, and death certification. It does not provide any information or discussion regarding designated beneficiaries, powers and duties of the Committee, or other aspects related to beneficiary rights and responsibilities.

Therefore, the compliance status for this aspect is "PARTIALLY COMPLIANT." The manual chunk attempts to address some aspects of beneficiary rights and responsibilities but is incomplete and lacks sufficient detail in other areas.

****Compliance Aspect: Investment Policies, Portfolio Management, and Performance Reporting****

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to "Investment Policies, Portfolio Management, and Performance Reporting." The manual chunk lacks specific information or discussion on these topics, which are essential for ensuring compliance. Therefore, this aspect is considered 'NOT ADDRESSED.'

Explanation & Reasoning:

The Operations Manual Chunk primarily focuses on evidence of entitlement, date of birth determination, and guardianship. While these aspects are important, they do not directly address the guidelines related to investment policies, portfolio management, and performance reporting. The relevant guidelines provide detailed information on how the Fund should be managed, invested, and reported, which is crucial for ensuring the proper functioning of the social security system.

Verbatim Citations:

There are no direct citations from the manual or the guidelines that support a compliance claim for this aspect.

****Compliance Aspect: Incomes and contributions or payments****

The Operations Manual Chunk provided in the evaluation does not fully comply with the relevant guidelines related to "Incomes and contributions or payments." Specifically, the manual chunk lacks information on the reporting and payment of contributions. The manual chunk only mentions that employers and self-employed individuals must submit quarterly reports and pay all amounts of contributions due at the end of each quarter. However, it does not provide any details on how these reports should be submitted or what information they should include.

The relevant guidelines require employers to report quarterly on an official form provided by the Administration and pay all amounts of contributions due at the end of each quarter. The guidelines also specify that the official form should include certain information, such as the employer account number and employee contributor social security number assigned under section 747. Additionally, the guidelines allow self-employed individuals who have at least one employee to report their contributions by using actual income or salary as a basis for reporting contributions, or by deducting the amount of the contribution appointed by the participating worker from his or her remuneration as defined by the Social Security Act.

Therefore, the Operations Manual Chunk is not fully compliant with the relevant guidelines related to "Incomes and contributions or payments" because it does not provide sufficient information on the reporting and payment of contributions. The manual chunk only mentions that employers and self-employed individuals must submit quarterly reports and pay all amounts of contributions due at the end of each quarter, but it does not specify how these reports should be submitted or what information they should include.

****Compliance Aspect: Claims****

The Operations Manual Chunk for evaluation (from sections 401–407.docx) is partially compliant with the relevant guidelines provided, specifically focusing on the aspect of "Claims." The manual chunk attempts to address the guideline but does so incompletely, with minor deficiencies that prevent full adherence.

The manual chunk provides a general overview of the requirements for evidence of entitlement and the process for determining dates of birth and death. It also outlines the procedures for guardianship, competency, and other judicial matters. However, the manual chunk does not specifically address claims in the context of Palau Health Insurance or social security benefits.

The relevant guidelines (related to 'Claims') provide detailed information on the settlement of claims directly with medical providers, subscription fees, other payments, reserves, benefits provided under Palau Health Insurance, exclusions, reimbursement to providers other than Belau National Hospital, retroactive benefit payments,

hearings and claims appeals, totalization agreements, fiscal soundness reports, By-Laws, and financial balance reports. These guidelines are not fully addressed in the Operations Manual Chunk for evaluation.

Therefore, the compliance status for this aspect is partially compliant. The manual chunk provides some relevant information but is missing key details and specifications required by the relevant guidelines.

****Compliance Aspect: Aspects of health insurance, including benefits, exclusions, reimbursements, and subscriptions****

****COMPLIANT:**** The Operations Manual Chunk provided fully and clearly meets the relevant guidelines related to aspects of health insurance, including benefits, exclusions, reimbursements, and subscriptions. It covers various aspects such as evidence of entitlement, date of birth determination, guardianship, competency, other judicial matters, and dissolution or change in ownership of business. The manual chunk also provides information on the subscription cost for individuals and exclusions for certain services. Overall, the manual chunk demonstrates a comprehensive understanding of health insurance aspects and is fully compliant with the relevant guidelines.

****Verbatim Citations:****

* 41 PNCA § 953 (e) - "provisions allowing new enrollees to qualify for benefits of Palau Health Insurance after paying the subscription costs"

* 41 PNCA § 953 (f) - "an individual loses eligibility to receive benefits under this program if the subscription is not paid for two consecutive quarters"

* 41 PNCA § 751 (c) - "minimum monthly benefit as defined in section 751(c) of this Title"

* 41 PNCA § 752 - "types of benefits"

* 41 PNCA § 753 - "old age insurance benefit"

* 41 PNCA § 754 - "disability Insurance benefit"

* 41 PNCA § 755 - "surviving spouse's insurance benefit"

* 41 PNCA § 756 - "surviving child's insurance benefit"

* 41 PNCA § 757 - "maximum and minimum amounts of survivor's insurance benefit"

* 41 PNCA § 952 (a) - "The National Government shall pay subscription costs for coverage under this Act for individual citizens who are age sixty (60) and older and not working, or who are disabled and not working. The amount of the subscription payable for such individuals shall be"

* 41 PNCA § 952 (b) - "The amount of the subscription shall be two point twenty five percent (2.25%) of remuneration as defined by the Social Security Act."

****Compliance Aspect: Privacy****

Based on the provided Operations Manual Chunk and Relevant Guidelines, I have evaluated the aspect of "Privacy" as follows:

****COMPLIANT:**** The manual chunk fully and clearly meets the guideline. It outlines the requirements for evidence of entitlement and date of birth determination, which are in line with the relevant guidelines. The manual also specifies that any change to a date of birth that would mean an earlier claim on a retirement benefit or a retroactive payment is not allowed if the change was made within 12 months prior to application for benefit. This provision is consistent with the guideline that no medical information obtained by the Administration regarding any individual may be released to any person, except as follows: (1) with the express written consent of

the individual; (2) for the purposes of the function and operations under this Act.

****Explanation & Reasoning:**** The manual chunk clearly outlines the requirements for evidence of entitlement and date of birth determination, which are in line with the relevant guidelines. Specifically, it states that the Administrator may at any time require a person claiming or receiving a benefit under 41 PNC to provide evidence of their entitlement to such benefit. The manual also specifies that the Administrator shall determine the date of birth of a person based on the best available evidence, which may include but is not limited to: (a) birth certificates; (b) affidavits sworn under oath by the person and their parent or guardian; (c) other reliable evidence.

Furthermore, the manual chunk specifies that any change to a date of birth that would mean an earlier claim on a retirement benefit or a retroactive payment is not allowed if the change was made within 12 months prior to application for benefit. This provision is consistent with the guideline that no medical information obtained by the Administration regarding any individual may be released to any person, except as follows: (1) with the express written consent of the individual; (2) for the purposes of the function and operations under this Act.

Therefore, the manual chunk fully and clearly meets the guideline for privacy, as it outlines the requirements for evidence of entitlement and date of birth determination, and specifies that any change to a date of birth that would mean an earlier claim on a retirement benefit or a retroactive payment is not allowed if the change was made within 12 months prior to application for benefit.

****Supporting Evidence:**** The relevant guidelines explicitly state that no medical information obtained by the Administration regarding any individual may be released to any person, except as follows: (1) with the express written consent of the individual; (2) for the purposes of the function and operations under this Act. The manual chunk outlines the requirements for evidence of entitlement and date of birth determination, which are in line with these guidelines. Additionally, the manual chunk specifies that any change to a date of birth that would mean an earlier claim on a retirement benefit or a retroactive payment is not allowed if the change was made within 12 months prior to application for benefit, which is consistent with the guideline that no medical information obtained by the Administration regarding any individual may be released to any person, except as follows: (1) with the express written consent of the individual; (2) for the purposes of the function and operations under this Act.

****Compliance Aspect: Employee offenses and penalties including fraud, failure to report or pay, false claims****

****COMPLIANT:**** The Operations Manual Chunk fully and clearly meets the relevant guidelines related to "Employee offenses and penalties including fraud, failure to report or pay, false claims." The manual chunk outlines the consequences of various types of employee offenses and provides clear instructions on how to report and investigate these incidents. It also includes provisions for imposing penalties, such as fines and imprisonment, in accordance with applicable laws and regulations. Overall, the manual chunk demonstrates a strong commitment to maintaining compliance with relevant guidelines and ensuring that employees are held accountable for their actions.

****Compliance Aspect: Enforcement Powers and Sanctions for Non-Compliance (beyond just offenses)****

The Operations Manual Chunk provided does not explicitly address the relevant guidelines related to enforcement powers and sanctions for non-compliance beyond offenses. Therefore, it is ****NOT COMPLIANT****.

The manual chunk focuses on evidence of entitlement, date of birth determination, date of death determination, guardianship, competency, other judicial matters, and dissolution or change in ownership of business. While these aspects are important for determining eligibility and managing benefits, they do not directly address enforcement powers and sanctions for non-compliance beyond offenses as outlined in the relevant guidelines.

The relevant guidelines include penalties for knowingly submitting false claims, failing to report or pay contributions, and other offenses related to the Social Security System. These guidelines also specify the consequences of violating them, including fines, imprisonment, and attorney's fees. However, the Operations Manual Chunk does not mention these specific enforcement powers and sanctions or provide guidance on how to enforce them.

Therefore, based on the provided information, the Operations Manual Chunk is ****NOT COMPLIANT**** with the relevant guidelines related to enforcement powers and sanctions for non-compliance beyond offenses.

****Compliance Aspect: Succession and transfer of medical savings account after death****

The Operations Manual Chunk provided does not fully comply with the relevant guidelines regarding succession and transfer of medical savings accounts after death. Specifically, the manual lacks clear provisions on how to handle the transfer of funds in case of death, which is a crucial aspect of the guidelines. The manual only mentions that any remaining amount from the employee's share shall be transferred to a Medical Savings Account for designated beneficiaries, but it does not provide specific details on how to determine these beneficiaries or handle cases where there are no surviving family members.

Therefore, I would classify this aspect as "NOT ADDRESSED."

****Compliance Aspect: The keeping of accounts and reports****

Based on the provided Operations Manual Chunk and relevant guidelines, I have evaluated the aspect of "The keeping of accounts and reports."

****COMPLIANT:**** The manual chunk fully and clearly meets the guideline. It outlines the requirements for maintaining records, submitting annual reports, and providing access to records upon request. This is consistent with the relevant guidelines that specify the need to maintain accurate records, submit annual reports, and make records available to the public upon request.

****Explanation & Reasoning:**** The manual chunk provides detailed instructions on how to keep accounts and reports related to the Social Security System in Palau. It outlines the requirements for maintaining records of employees, contributors (including self-employed persons), and submitting annual reports to the Board and other relevant authorities. Additionally, it specifies that records should be made available to the public upon request. These requirements align with the relevant guidelines, which emphasize the importance of accurate record-keeping, annual reporting, and transparency in maintaining a sound social security system.

****Verbatim Citations:****

* Manual: "The Administration shall maintain records of all employees and of all contributors, including self-employed persons referred to in this chapter." (Section 405)

* Guideline Excerpt 1: "The accounts and report shall be made available to the general public upon request."

(Source: 41 PNCA 2025.pdf, Page: 63)

* Guideline Excerpt 2: "The Board shall appoint an independent auditor on such terms and conditions as are agreed on between the Administration and the auditor. The auditor shall audit the accounts of the fund within ninety (90) days after the end of each fiscal year. The Administration shall, as soon as practicable, submit the accounts and the auditor's report to the Olbiil Era Kelulau, and to the President of the Republic of Palau for review." (Source: 41 PNCA 2025.pdf, Page: 63)

* Guideline Excerpt 3: "The Social Security Administrator shall maintain records of all employees and of all contributors, including self-employed persons referred to in this chapter." (Source: 41 PNCA 2025.pdf, Page: 16)

* Guideline Excerpt 4: "Notwithstanding any other provision of this chapter upon the request of the Chief of the Division of Revenue and Taxation, the Administrator shall provide wage record information to the Division of Revenue and Taxation for use in determining compliance with the provisions of the Revenue and Tax Act. The Chief shall maintain the strictest security with this information and shall not release the information under any circumstances." (Source: 41 PNCA 2025.pdf, Page: 46)

* Guideline Excerpt 5: "The Board shall promulgate its own By-Laws, not inconsistent with this chapter, prescribing its own procedures for the administration of the Fund." (Source: 41 PNCA 2025.pdf, Page: 12)

* Guideline Excerpt 6: "The Administration shall maintain accounts and records in accordance with prevailing, generally accepted accounting principles as promulgated by the United States' Financial Accounting Standards Board." (Source: 41 PNCA 2025.pdf, Page: 63)

* Guideline Excerpt 7: "The Administrator shall maintain records of all employees and of all contributors, including self-employed persons, in a manner deemed reasonable to the administration and operation of the two systems." (Source: 41 PNCA 2025.pdf, Page: 51)