SEC Reportorial and Monitoring Requirements for Domestic Corporations

Document	Filing Period
General Information Sheet (GIS) The GIS should be certified and sworn to by the corporate secretary The GIS of the domestic corporations, except banks and insurance companies, with annual gross sales or gross revenues of at least Php5,000,000.00 shall also be submitted in ***electronic format*** (i.e. on diskettes or compact disc).	**Within 30 calendar days from the date of the actual annual stockholders' or members' meeting;** **- if unable to hold stockholders' or members'meeting for the calendar year-not later that January 30 of the next calendar year** **- all changes arising between annual meetings and those affecting the information stated in the GIS shall be reflected in an amended GIS labeled as such and the changes clearly highlighted; the amended GIS shall be submitted within 30 calendar days after the occurrence or effectivity of such change.**
Financial Statements (FS) stamped "received"by the Bureau of Internal Revenue The FS of the following domestic corporations shall be audited by an independent certified public accountant (CPA) accredited with the Board of Accountancy: a.) stock corporations with paid-up capital of Php50,000.00 ***or more***; and b.) non-stock corporations with annual gross receipts of Php100,000.00 ***or more***, or total assets of Php500,000.00 or more. The FS of the following domestic corporations shall, at the minimum, be certified under oath by the treasurer of the corporation: a.) stock corporations with paid-up capital of ***less than*** Php50,000.00; and b.) non-stock corporations with annual gross receipts of ***less than*** Php100,000.00, or total assets of ***less than*** Php500,000.00. The FS of the domestic corporations, except banks and insurance companies, with annual gross sales or gross revenues of at least Php5,000,000.00 shall also be submitted in ***electronic format*** (i.e. on diskettes or compact disc).	**Within 120 calendar days after the end of the fiscal year as specified in the by-laws** **Within 30 days from the last day of submission of the FS**
Affidavit of Non-Operation (in addition to the GIS and the Financial Statements stamped "received"by the Bureau of Internal Revenue), in case of non-operation	**Within 120 calendar days after the end of the fiscal year as specified in the by-laws**
Stock and Transfer Book (for stock corporation) or **Membership Book** (for non-stock corporation)	**Within 30 days from the date of the issuance of the certificate of incorporation**