Reportorial and Monitoring Requirements for Domestic Corporations Monitored by the Company Registration and Monitoring Department

Requirements/Documents	Filing Period
General Information Sheet (GIS) The GIS should be certified and sworn to by the corporate secretary. The **GIS** of the domestic stock corporations with annual gross sales or gross revenue 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 annual stockholders' or members' meeting**
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) registered with the Board of Accountancy (BOA): 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 with annual gross sales or gross revenue 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**
Notice of Postponement of Annual Meeting	**within 10 calendar days before the date of the meeting as specified in the by-laws**
Affidavit of Non-Holding of Annual Meeting), in addition to the GIS	**within 30 calendar days from the date of the annual meeting as specified in the by-laws**
Affidavit of Non-Operation, with the GIS and the Balance Sheet (FS) stamped "received" by the Bureau of Internal Revenue (in lieu of the FS)	**within 120 calendar days after the end of the fiscal year as specified in the by-laws**
Stock and Transfer Book (for stock corporations) or **Membership Book** (for non-stock corporations)	**within 30 days from the date of issuance of the certificate of incorporation**