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Outsourcing brief

Q4 2015



2016 Holidays

Proclamation No. 1105: Declaring the regular holidays and special (non-working) days for 2016

The Office of the President, through Proclamation No. 1105, released the list of Philippine public holidays for the year 2016, as shown in the tables.

The proclamations declaring national holidays for the observance of Eid'l Fitr and Eidul Adha shall be issued after the approximate dates of the Islamic holidays have been determined in accordance with the Islamic calendar (Hijra) or the lunar calendar, or upon Islamic astronomical calculations, whichever is possible or convenient. The National Commission of Muslim Filipinos (NCMF) will inform the Office of the President on which days the holidays will fall.

(Presidential Proclamation No. 1105, Series 2015)

Regular holidays	
New Year's Day	January 1 (Friday)
Maundy Thursday	March 24
Good Friday	March 25
Araw ng Kagitingan	April 9 (Saturday)
Labor Day	May 1 (Sunday)
Independence Day	June 12 (Sunday)
National Heroes Day	August 29 (Last Monday of August)
Bonifacio Day	November 30 (Wednesday)
Christmas Day	December 25 (Sunday)
Rizal Day	December 30 (Friday)

Special (non-working) days	
Chinese New Year	February 8 (Monday)
Black Saturday	March 26 (Saturday)
Ninoy Aquino Day	August 21 (Sunday)
All Saints Day	November 1 (Tuesday)
Additional special (non-working) days	January 2 (Saturday)
	October 31 (Monday)
	December 24 (Saturday)
	December 31 (Saturday)

Special holiday (for all schools)	
EDSA People Power Revolution Anniversary	February 25 (Thursday)

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BIR update



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RMC No. 24, s2015: Submission of scanned copies of BIR Form Nos. 2307 and 2316

This Circular was also published in our Outsourcing Brief 2Q 2015 issue. As the submission of scanned copies of BIR Form Nos. 2307 and 2316 will be strictly implemented for the calendar year ended 2015, we are issuing it again for your guidance.

In this Circular, the Bureau of Internal Revenue (BIR) clarified the pertinent provisions of Revenue Regulation (RR) No. 2, s2015 on the submission of scanned copies of BIR Form Nos. 2307 (Certificate of Creditable Tax Withheld at Source) and 2316 (Certificate of Compensation Payment/ Tax Withheld) to the concerned BIR office in lieu of hard copies.

1. **Coverage.** The requirement covers only taxpayers registered with the Large Taxpayers Service (LTS). The option is open for non-LTS taxpayers but the option shall be irrevocable.
2. **Effectivity.** The effectivity falls on 21 March 2015. However, for initial implementation and to give ample time to comply with the technical requirements:
 - a. For quarterly income tax returns (ITRs) with deadline on 30 April 2015: taxpayers can submit BIR Form 2307

either in hard or scanned copies.
b. For fillings with deadlines falling beyond 30 April 2015: taxpayers must submit BIR Form 2307 in scanned copies.

3. **Copies.** The withholding agent has the option to issue only one BIR Form 2307 to cover more than one income payment to the same taxpayer even if subject to different rates. Taxpayers are still required to retain the hard copy of the said forms for validation during tax audit. If needed, taxpayers may request for a certified true copy of the scanned forms provided that they pay the certification fee and the corresponding Documentary Stamp Tax.
4. **Signatories.** The authorized signatories for the notarized certification and the DVD-R containing the soft copies of the BIR forms are:
 - a. For corporate entities - any of the principal officers designated through a Board Resolution and sworn to by such officer and by the corporate treasurer of assistant treasurer.
 - b. For individual taxpayers - the attorney-in-fact as evidenced by a notarized Special Power of Attorney issued for the purpose by the individual taxpayer.
5. **Technical specifications**
 - a. If several certificates were issued to the same taxpayer in the same taxable

period, these should be separately saved and the file named using this format:

Bonifacio Mfg.

Corp_131885880000_09312014_1

Bonifacio Mfg.

Corp_131885880000_09312014_2

Bonifacio Mfg.

Corp_131885880000_09312014_3

- b. The printing of the logo of the BIR or of the taxpayer on the label of the DVD-R is not mandatory.
- c. There is no prescribed paper size for printing these forms provided that all information required must be captured clearly.
- d. The taxpayer may use any device available (flatbed scanner, camera, etc.) in capturing the images of the BIR forms provided that the images are saved in "PDF" formats in the DVD-R.
- e. For purposes of readability, the minimum resolution for the images should be 200 dots-per-inch set to black and white.
- f. The DVD-R should be single-sided and single-layered.
6. **Penalties.** Failure to comply with the requirements of RR No. 2, s2015 shall be punishable with the penalty specified under Section 250 of the NIRC of 1997 and the compromise penalties specified under RMO No. 7, s2015.

To see the full version of the circular, please visit the BIR website at <http://www.bir.gov.ph>.

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Wage Order No. ROVII-19: Providing for increase in minimum wage rates in Metro Cebu

The DOLE-RTWPB of Region VII issued Wage Order ROVII-19 granting P13/day increase in basic pay for private workers within Metro Cebu and P10/day increase in basic wage for all sugar mill workers. The new daily minimum wage rates of covered workers in the region effective 10 October 2015 are as follows:

Current Daily Minimum Wage Rates Region VII, Central Visayas, Per Wage Order No. ROVII-19 Effective 10 October 2015			
Area Classifications	Non-Agriculture	Agriculture	
		Non-sugar	Sugar
	New Basic Wage	New Basic Wage	New Basic Wage
Class A Cities of Carcar, Cebu, Danao, Lapulapu, Mandaue, Naga, Talisay and Municipalities of Compostela, Consolacion, Cordova, Liloan, Minglanilla, San Fernando, or Expanded Metro Cebu	P 353	P 335	P 303
Class B Cities of Toledo, Bogo, and the rest of Municipalities in Cebu Province except Bantayan and Camotes Islands	320*	305	290
Class C Tagbilaran city and all municipalities in Bohol province & Negros Oriental Province	310	290	290
Class D Municipalities in Siquijor Province & Municipalities in Bantayan and Camotes	295	275	290

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Wage Order No. RBV-17: Providing for wage to private sector workers in the Bicol Region

The DOLE-RTWPB of Region V issued Wage Order RBV-17 granting P5/day increase in basic wage for Non-Agriculture employing more than 10 workers and P12/day increase in basic wage for Non-Agriculture employing not more than 10 workers, Cottage/Handicraft & Agriculture. Exemptible categories include:

- Retail/service establishments regularly employing not more than ten (10) workers;
- Distressed establishments;
- New business enterprises; and
- Establishments adversely affected by calamities and human-induced disasters.

Region V covers the provinces of Albay, Camarines Norte, Camarines Sur, Catanduanes, Masbate, Sorsogon and the cities of Iriga, Legazpi, Ligao, Masbate, Naga, Sorsogon and Tabaco. The new daily minimum wage rates of covered workers in the region effective 25 December 2015 are as follows:

Current Daily Minimum Wage Rates Region V, Bicol, Per Wage Order No. RBV-17 Effective 25 December 2015			
Sector/Industry	Minimum Wage Under Wage Order No. RBV -16	Basic Wage Increase	New Minimum Wage Rate
Non-Agriculture			
Establishments			
Employing more than 10 workers	P 260	P 5	P 265
Employing not more than 10 workers	236	12	248
Cottage/Handicraft	236	12	248
Agriculture	236	12	248

DOLE updates



Wage Order No. RBIII-19: Setting the minimum wage rates in Region III The DOLE-RTWPB of Region III issued Wage Order RBIII-19 granting:

P15/day basic pay increase in all provinces (except Retail/Service with less than 16 workers) to be given in two (2) tranches:

- P8/day effective 1 January 2016
- P7/day effective 1 May 2016

P20/day basic pay increase for the retail and service establishments with less than 16 workers in the province of Aurora to be given in two (2) tranches:

- P10/day effective 1 January 2016
- P10/day effective 1 May 2016

Exemptible categories include:

- Retail and service establishments employing not more than ten (10) workers;
- Distressed establishments; and
- Establishments adversely affected by calamities and human-induced disasters.

Region III covers the provinces of Aurora, Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac and Zambales and the cities of Angeles, Balanga, Cabanatuan, Gapan, Malolos, Muñoz, Olongapo, Palayan, San Fernando, San Jose, San Jose Del Monte, and Tarlac.

Current Daily Minimum Wage Rates Region III, Central Luzon, Per Wage Order No. RBIII-19 Effective 1 January 2016										
Sector/Industry	New Minimum Wage Rates									
	Provinces of Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, Zambales					Aurora				
	MW under RBIII-18	Upon effectivity of the WO	New Minimum Wage	2nd Tranche Effective 1 May	New Minimum Wage	MW under RBIII-18	Upon effectivity of the WO	New Minimum Wage	2nd Tranche Effective 1 May	New Minimum Wage
Non-Agriculture										
Establishments with total assets of P30 million or more	P 349	P 8	P 357	P 7	P 364	P 298	P 8	P 306	P 7	P 313
Establishments with total assets of less than P30 million	342	8	350	7	357					
Agriculture										
Plantation	319	8	327	7	334	283	8	291	7	298
Non-Plantation	303	8	311	7	318	271	8	279	7	298
Retail/Service										
With 16 or more workers	338	8	346	7	353					
With less than 16 workers	324	8	332	7	339	228	10	238	10	248

To see the full versions of the Wage Orders, please refer to the website of the National Wages and Productivity Commission (NWPC) at <http://www.nwpc.dole.gov.ph>.

SSS update

SSS Circular No. 17, s2015: Payment advice thru the SSS website

To facilitate immediate verification of the payment details of the sickness and maternity benefit reimbursements, the Payment Advice has been made available for access since 5 March 2015 thru the SSS website. Thus, effective 4 January 2016, SSS shall no longer be sending the Payment Advice thru mail via Post Office.

For this purpose, employers are required to register in the SSS website at <http://www.sss.gov.ph> to enjoy an easy, convenient and on time access to Payment Advice information.

To see the full version of the Circular, please visit the SSS website at <http://www.sss.gov.ph>.



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PhilHealth Circular No. 27, s2015: Online payment facility in the Electronic Premium Remittance System (EPRS)

To eliminate the manual system of premium remittance, reporting and monitoring of employee contributions to PhilHealth, a new EPRS was introduced to provide employers with an online platform not only to conveniently prepare and submit remittance reports (RF-1) but also to securely remit their premium contributions.

PhilHealth has enhanced its web service interconnection process which provides Accredited Collecting Agents (ACAs) a payment gateway/facility to the EPRS in order for employers to enjoy prompt acknowledgement of premium payments and immediate posting of their premium contributions. Hence, PhilHealth announced that EPRS which was formerly defined as Electronic Premium Reporting System shall now be known as Electronic Premium Remittance System. The online premium payment facility was launched through EPRS version 3.1.

The process of premium remittance and reporting under the new EPRS was reduced from six (6) to three (3) easy steps as follows:

Step 1: Updating of employees' remittance status,

Step 2: Generation of Statement of Premium Account (SPA), and

Step 3: Selection of ACA to remit premium contributions online.

Upon successful online payment, an electronic PhilHealth Acknowledgment Receipt or ePAR shall be immediately issued and reflected in the employer's EPRS account and shall serve as the employer's proof of premium payment. Premium contributions will be immediately posted to the employees' individual ledger in PhilHealth's contributions database. As such, employers no longer need to post payment information for the generation and submission of electronic remittance report (eRF1).

To avail of the online payment facility in the EPRS, employers are required to enroll their account at any ACA with approved payment gateway/facility.

PhilHealth Circular No. 31, s2015: Updating, build-up and clean-up of employer and employee data

PhilHealth has mandated its Regional Offices to coordinating with all employers in the

government and private sectors within their respective areas of jurisdiction for the submission of updated employer and employee-member data in aid of database updating, build-up and clean-up. As such, all employers are enjoined to actively work with their respective PhilHealth Regional Offices in the updating of employer and employee records and the assignment of PhilHealth Identification Number (PIN) to newly-hired employees and their qualified dependents to ensure their eligibility to PhilHealth benefits.

The following shall be the general guidelines in the updating, build-up and clean-up of employer and employee data:

1. The PhilHealth Regional/Branch Office shall be coordinating with the employers in their areas for the submission of updated information about their agencies/companies and their employees;
2. PIN shall be assigned to employees who were found to have no PINs yet;
3. Consistent with Title III Rule 3 Section 15(a) of the Revised IRR of the NHIA of 2013 on the Obligations of the Employer which states that all employers must "register their employees and their qualified dependent by submitting a list of their employees complete with their salary base and other documents as may be required", the data as reflected in the employer's certified list shall be the basis in the validation, updating and clean-up of both employer and employee data.

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In addition, consistent with the Revised IRR of the National Health Insurance Act of 2013, please note that employers are obligated to notify the Corporation on any changes of their employees roll. As such, any employer shall be liable for reimbursement of payment on benefits availed by any member or his/her dependent/s who are found to be ineligible but availed of the benefits due to the employers' failure to submit the required list or submission of a list with inaccurate member information.

PhilHealth Circular No. 32, s2015: Enrolment and coverage of emancipated individuals and/or single parents below 21 years old from the NHTSPR-identified poor families as indigent members

The Circular was issued to provide coverage to emancipated individual or single parent pursuant to Section 10 of the Implementing Rules and Regulations of the Republic Act 10606, otherwise known as the National Health Insurance Act of 2013, to wit: "Any person below 21 years of age, married or unmarried but with a child, shall be enrolled as a member."

Emancipated individuals and/or single parents below 21 years old and their qualified dependents, as identified by the Department of Social Welfare and Development (DSWD)

through the National Household Targeting System for Poverty Reduction (NHTSPR) also known as the Listahanan shall have access to health insurance benefits and privileges as Indigent Members under the National Health Insurance Program (NHIP).


I. General Guidelines

Any individual below 21 years old who is listed in the Listahanan/NHTSPR, emancipated and/or single parent, enlisted and/or profiled by the Health Centers (HC)/Rural Health Units (RHU), or admitted in any institutional health care provider shall be enrolled in NHIP as Indigent Member.

- a. All dependent-children declared in the Member Data Record (MDR) of the indigent member who are verified emancipated individuals or single parents shall accomplish PhilHealth Member Registration Form (PMRF). Indicate the PIN of indigent members who declared this emancipated/single parents on the upper mid-portion of the PMRF. Submit PMRF to the nearest PhilHealth Office or during the Membership and Benefits Advocacy sessions known as ALAGA KA Program.
- b. For all dependent-children of indigent members who are verified emancipated individuals or single parents but are not yet declared in the MDR of their parents who

are Indigent Members, submit properly signed PMRF with either the M/CSWDO certification or any other proof attesting his/her relationship to an existing indigent member.

- c. Emancipated individuals or single parents shall be entitled to NHIP benefits for indigent members including Inpatient Hospital Care, Outpatient Hospital Care, No Balance Billing and Primary Care Benefit Package (also known as Tamang Serbisyo para sa Kalusugan ng Pamilya or Tsekap) in accordance with existing policies and guidelines.
- d. Those emancipated individuals and single parents below 21 years old who are not part of the Listahanan families and are deemed 'minors under special circumstances' shall be enrolled and covered as members of the Informal Economy or as Sponsored Members. Specific provisions of PhilHealth Circular No. 022-2014 on Social Health Insurance Coverage and Benefits for Women About to Give Birth shall also be applied and considered in providing them membership and benefits entitlement.

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PhilHealth Circular No. 39, s2015: Compliance to PhilHealth remittance and reporting requirements prior to issuance/ renewal of business license or Mayor's permit

PhilHealth issued this Circular to provide the implementing guidelines in securing clearances from the SSS and PhilHealth for purposes of renewing business license or Mayor's permit from local government units (LGUs).

Under the implementing guidelines, delinquent employers shall be notified of their delinquency by PhilHealth every October until the end of November of the current year or 30 days prior to the start of the business license application/renewal period. Those who will fully settle not later than November 20 of the current year will be excluded from the list of delinquents that will be submitted to LGUs not later than end of November. On the other hand, those who fail to immediately settle their obligation will not be issued their regular business permit or will only be given a Temporary Permit which will be valid for three (3) months only from date of issuance. Pursuant to the Joint DILG-PhilHealth-SSS-DTI Memorandum Circular No. 1, s2014 (JMC) issued on 9 May 2014, the soft (electronic form) and hard copies of the annual list of delinquent employers, owners or operators of business establishments registered with or accredited by said agencies will be provided by SSS and PhilHealth to all

cities and municipalities not later than the end of November. Such list shall serve as reference in determining factor for the LGU whether to approve or deny an application for business permit or temporary permit to operate.

Implementing Guidelines:

- 1) Pursuant to the above-mentioned JMC, instead of issuing individual PhilHealth clearances in favor of compliant employers or those dutifully remitting and reporting their premium contributions, PhilHealth will submit a list of delinquent employers to concerned Business Permits and Licensing Office of the LGU (BPLO-LGU) not later than the end of November of each year, which will be used as basis in determining whether or not to issue a business license or Mayor's permit.

Thus, non-delinquent employers are not anymore required to visit PhilHealth to secure "certification of good payment standing" for the purpose of renewing their business license. However, delinquent employers that were notified of their delinquencies must immediately settle their obligations with PhilHealth to avoid unnecessary inconvenience during the renewal of their business permit.

In accordance with rules and regulations of PhilHealth and for purposes of the said

JMC, delinquent employer shall refer to any employer who missed or refused to pay the monthly premium contributions of its employees, and/ or failed or refused to submit the corresponding monthly remittance reports.

- 2) Every October until the end of November of the current year or 30 days prior to the start of the business license application/renewal period, delinquent employers shall be notified and properly advised by PhilHealth to coordinate with their respective PhilHealth Accounts Management Specialist (PAIMS) and/or Collection Section (ColSec) Head of their respective Regional/Branch Office for the speedy settlement of their delinquencies.
- 3) Those who will fully settle not later than 20 November of the current year will be excluded from the list of delinquents that will be submitted to the BPLO-LGU not later than end of November. On the other hand, those who failed to immediately settle their obligation prior to the said date will not be issued their regular business permit or will only be given a Temporary Permit which will be valid for three (3) months only from date of issuance as provided for in the JMC.

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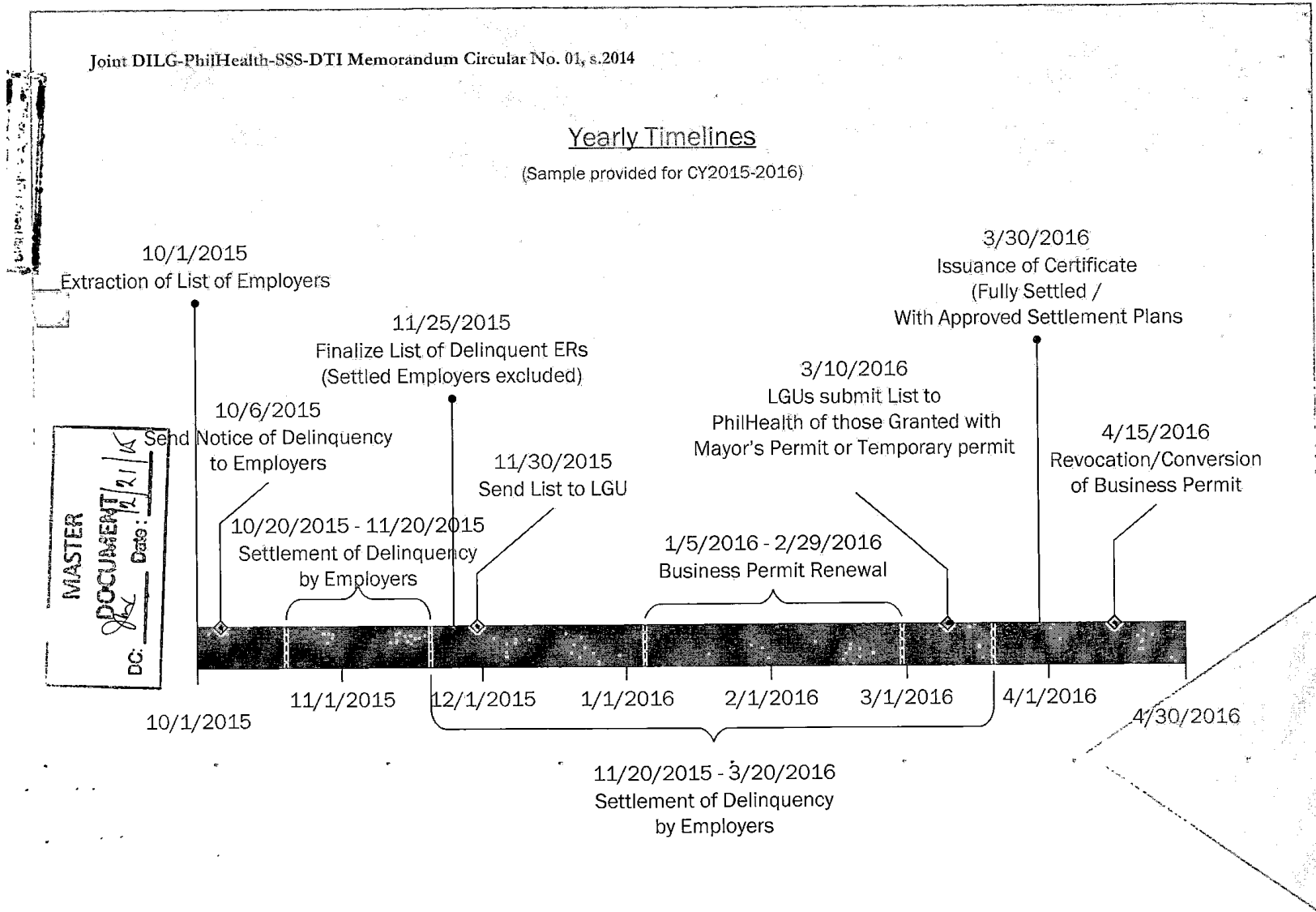
- 4) Those who will fully settle their obligations within three (3) months from the time of non-issuance of business permit or issuance of temporary permit shall be issued the appropriate certification of their compliance to payment and remittance reporting requirements of PhilHealth. The said certification shall be presented by the employer to the concerned BPLO for the issuance either of regular business permit or conversion of the temporary business permit to a regular permit.
- 5) Delinquent employers which have approved settlement plans of more than three (3) months (which may exceed the 3-month temporary permit granted by the LGU) shall be issued the corresponding certification of approved settlement proposal which they can present to the BPLO to extend their temporary business license permit or convert to regular permit.

For the full versions of the Circulars, please refer to the PhilHealth website at <http://www.philhealth.gov.ph>.



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PhilHealth Advisories Nos. 10-01-2015 and 11-02-2015: Newly accredited Collecting Agents under PhilHealth Regional Offices (PROs) VIII and XII

The following Local Government Units (LGUs) under the operational jurisdiction of PRO VIII and XII will be accepting PhilHealth premium payments from all PhilHealth members:

Regional Office VIII

Effective 16 October 2015

- LGU – Palapag, Northern Samar

Effective 16 November 2015:

- LGU – Allen, Northern Samar
- LGU – Basey, Samar
- LGU – Motiong, Samar

Regional Office XII

Effective 16 October 2015

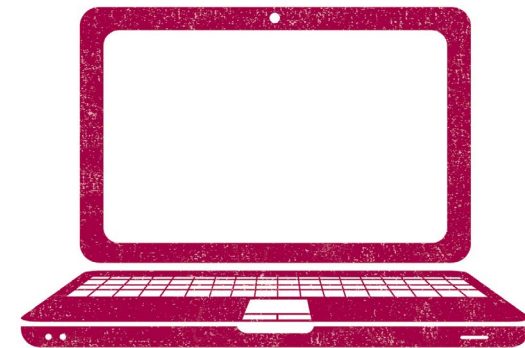
- LGU – Bagumbayan, Sultan Kudarat
- LGU – Lake Sebu, South Cotabato

For a complete list of ACAs and information on contact details of PROs, members may call the Action Center at (02) 441-7442 or visit <http://www.philhealth.gov.ph/partners/collecting>.

PhilHealth Advisory No. 10-02-2015: Updated list of BancNet member-banks to accept PhilHealth premium contributions through eGov facility

Philippine Veterans Bank (PVB) has been accredited to use the eGov facility in accepting PhilHealth premium contributions. Aside from PVB, the following BancNet member-banks are also accredited:

1. Asia United Bank
2. China Banking Corporation
3. CTBC Bank (Philippines) Corporation
4. Development Bank of the Philippines
5. East West Bank Corporation
6. Philippine National Bank
7. RCBC Savings Bank



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SEC update

SEC Memorandum Circular No. 1, s2016: 2016 Filing of Annual Financial Statements (AFS) and General Information Sheet (GIS)

In this Circular, the SEC issued the following guidelines to companies whose fiscal year ends on 31 December 2015 for the filing of their AFS and GIS:

1. All corporations including branch offices, representative offices, regional headquarters and regional operating headquarters of foreign corporations, that file their AFS and GIS at the Commission's Head Office in Mandaluyong City, Satellite Offices, Davao, Cebu, Iloilo and Baguio Extension Offices shall, depending on the last numerical digit of their SEC registration or license number, be governed by the following schedule in the filing period for 2016:

April 18, 19, 20, 21, 22	:	"1", "2"
April 25, 26, 27, 28, 29	:	"3", "4"
May 2, 3, 4, 5, 6	:	"5", "6"
May 10, 11, 12, 13	:	"7", "8"
May 16, 17, 18, 19, 20	:	"9", "0"

2. The above filing schedule shall not apply to the following corporations:
a. Those whose fiscal year ends on a date other than 31 December 2015. These

entities shall file their AFS within 120 calendar days from the end of their fiscal year;

b. Those whose securities are listed on the Philippine Stock Exchange. These entities shall continue to observe the due date of filing of their AFS as attachment to their Annual Reports (SEC Form 17-A), in accordance with the implementing Rules and Regulations of the Securities Regulation Code;

c. Those whose AFS are being audited by the Commission on Audit (COA) provided that the following documents are attached to their AFS:

i. An Affidavit signed by the President and the Treasurer (or Chief Finance Officer, where applicable) attesting to the fact that the supporting documents and that the audit of COA has just been concluded; and,

ii. A letter from COA confirming the information provided in the above Affidavit.

3. Prior to 18 April 2016, all corporations may file their AFS regardless of the last numerical digit of their registration or license number;

4. Late filings shall be accepted starting 23 May 2016 and shall be subject to the prescribed penalties which shall be computed from the date of the last day of

the required filing schedule;

5. The AFS, other than the consolidated financial statements, shall have the stamped "received by the BIR or its authorized banks, unless the BIR allows an alternative proof of submissions for its authorized banks (e.g. bank slips).

6. The basic components as prescribed under SRC Rule 68, as amended, shall be submitted by filers. Failure to comply with any of the formal requirements under said Rule including the prescribed qualifications for independent auditors and/or any material deficiency or misstatement that may be found upon evaluation of the specific contents thereof, shall be considered a sufficient ground for the imposition of penalties by SEC. The acceptance and receipt by the Commission of the financial statements shall be without prejudice to such penalties.

7. For other important and alternative filing procedures through the SEC Express Nationwide Submission and through Courier/Regular Mail, refer to the attached copy of the SEC MC No. 1.

For the full version of the Memorandum Circular, please refer to the SEC website, <http://www.sec.gov.ph>.

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