



**BANGKO SENTRAL NG PILIPINAS**  
**OFFICE OF THE DEPUTY GOVERNOR**  
**SUPERVISION AND EXAMINATION SECTOR**

**CIRCULAR LETTER NO. CL-2014- 003**

To : **ALL BANKS**

Subject : **Publication/Posting of Balance Sheet (BS) and Consolidated Balance Sheet (CBS)**

Pursuant to Section 61 of Republic Act No. 8791, a call is hereby made for the publication/posting by your bank of its Balance Sheet (Head Office, branches and other offices) together with its Consolidated Balance Sheet (banks and its subsidiaries and affiliates), if applicable, as of 31 December 2013, in accordance with the revised forms and guidelines provided under Circular No. 576 dated 8 August 2007, Circular No. 788 dated 26 February 2013, Memorandum No. 2007-030 dated 04 October 2007, Memorandum No. M-2008-005 dated 4 February 2008, and Memorandum No. M-2013-014 dated 4 April 2013.

  
**NESTOR A. ESPENILLA, JR.**  
Deputy Governor

06 January 2014