



# BANGKO SENTRAL NG PILIPINAS

OFFICE OF THE DEPUTY GOVERNOR | FINANCIAL SUPERVISION SECTOR

## MEMORANDUM NO. M-2026-008

To : **All Non-Stock Savings and Loans Associations and Trust Corporations**

Subject : **Collection of the Annual Supervision Fees for the Year 2026**

In accordance with Section 28 of the Republic Act (R.A.) No. 7653, "The New Central Bank Act", as amended by R.A. No. 11211, the following guidelines shall govern the computation and collection by the Bangko Sentral ng Pilipinas (BSP) and the payment by Non-Stock Savings and Loans Associations (NSSLAs) and Trust Corporations (TCs) of the 2026 Annual Supervision Fees (ASF).

### 1. **Computation of ASF for 2026**

#### **NSSLAs**

The prescribed rate for the ASF is 1/65 of 1% of its Average Assessable Assets (AAA)<sup>1</sup> of the immediately preceding year or the maximum amount of ASF per AAA range, whichever is lower, but shall not exceed the maximum amount provided below:

| <b>Total AAA of NSSLAs</b>       | <b>Maximum Amount of Annual Supervision Fees</b> |
|----------------------------------|--------------------------------------------------|
| >P1.0 billion                    | P500,000.00                                      |
| >P750.0 million - P1.0 billion   | P400,000.00                                      |
| >P500.0 million - P750.0 million | P200,000.00                                      |
| >P250.0 million - P500.0 million | P100,000.00                                      |
| >P100.0 million - P250.0 million | P 50,000.00                                      |
| Up to P100.0 million             | P 10,000.00                                      |

Provided, that the minimum amount of annual fees of NSSLAs with AAA of up to P100.0 million shall be P10,000.00.

#### **TCs**

The prescribed rate for the ASF is 0.01% of the average monthly balance of assets under management (AUM)<sup>2</sup> for the first three (3) years of the trust corporation's operations and 0.02% of the average monthly balance of AUM on the 4th year and onwards.

Securities held under custodianship shall be exempt from annual fees.

<sup>1</sup> AAA shall be the summation of end-of-quarter total assessable assets (end-of-quarter total assets per balance sheet, after deducting cash on hand and amounts due from banks) divided by the number of quarters in operation during the particular assessment period.

<sup>2</sup> All funds, properties and securities, denominated in peso and other foreign currency, which the TC, acting as trustee, fiduciary and agent, shall manage, administer, hold, and/or take custody, for the use and/or benefit of persons other than the TC.

The AAA of the preceding year/average monthly balance of AUM is derived from the reports<sup>3</sup> submitted by the NSSLATC to the BSP in compliance with the standards and requirements prescribed under existing regulations.

In case of a merger or consolidation, the assets or AUM, as applicable, of the entities prior to the event, as well as those of the surviving or newly formed entity, shall be considered in determining the AAA. A sample computation to illustrate this scenario is provided in Annex A.

## **2. Notification of Amount Due for 2026 and Mode of Payment**

The BSP Department of Supervisory Analytics (DSA) shall send a billing notice in April 2026 to the NSSLATC for its ASF payment indicating, among others, the computation of the ASF due, the period covered by the ASF, mode of payment, and the specific date when the ASF becomes payable to the BSP.

## **3. Exceptions Noted on Billing Notice of 2026 ASF**

An NSSLATC is encouraged to check the accuracy of the billing and to submit any of the noted exceptions therein not later than ten (10) working days from receipt of the BSP ASF billing notice.

The said exceptions, together with supporting documents, shall be e-mailed to [dsa-srog@bsp.gov.ph](mailto:dsa-srog@bsp.gov.ph) using the following prescribed subject format - ASF 2026 -Noted Exceptions<space><BSFI Name>

For Example,

To : [dsa-srog@bsp.gov.ph](mailto:dsa-srog@bsp.gov.ph)  
Subject : ASF 2026-Noted Exceptions ABC SLAI

Any exceptions received after the cut-off date, or any exceptions not duly substantiated with documents before the cut-off date will be evaluated and considered in the computation of the ASF for the immediately succeeding year.

For guidance.

  
**LYN I. JAVIER**  
Deputy Governor

Digitally signed  
by Lyn I. Javier  
Date: 2026.03.11  
10:19:35 +08'00'

11 March 2026

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<sup>3</sup> Financial Reporting Package (FRP) for NSSLAs and Financial Reporting Package for Trust Institution (FRPTI) for TCs.

**Merger: One Trust entity absorbs another Trust entity and continue to operate as the surviving entity while the absorbed entity ceases to operate**

**Scenario: TC B and TC G merged in January 2026 with TC B as the surviving entity**

The monthly 2025 Assets Under Management of TC B will be combined with the monthly 2025 Assets Under Management of TC G and the TC B rate will be applied.

|                                 | 2025 Assets Under Management |                   |                      |
|---------------------------------|------------------------------|-------------------|----------------------|
|                                 | TC B                         | TC G              | Total                |
| January                         | 173,406,749,856.29           | 53,767,027,961.09 | 227,173,777,817.38   |
| February                        | 179,720,322,050.59           | 53,471,186,396.66 | 233,191,508,447.25   |
| March                           | 182,417,662,409.22           | 52,710,320,242.02 | 235,127,982,651.24   |
| April                           | 185,938,473,411.54           | 52,148,566,224.31 | 238,087,039,635.85   |
| May                             | 181,854,592,175.39           | 52,982,925,014.29 | 234,837,517,189.67   |
| June                            | 184,623,786,228.65           | 54,191,349,784.34 | 238,815,136,012.99   |
| July                            | 185,040,929,556.72           | 48,308,766,399.30 | 233,349,695,956.01   |
| August                          | 186,455,098,956.72           | 49,723,446,858.98 | 236,178,545,815.70   |
| September                       | 184,977,177,444.43           | 53,421,562,953.39 | 238,398,740,397.82   |
| October                         | 185,040,929,556.72           | 48,308,766,399.30 | 233,349,695,956.01   |
| November                        | 185,938,473,411.54           | 52,148,566,224.31 | 238,087,039,635.85   |
| December                        | 186,455,098,956.72           | 49,723,446,858.98 | 236,178,545,815.70   |
| Sum of Assets Under Management  |                              |                   | 2,822,775,225,331.45 |
| No. of reporting periods        |                              |                   | 12                   |
| Average Assets Under Management |                              |                   | 235,231,268,777.62   |
| ASF rate for TC (0.02%)         |                              |                   | 0.0002               |
| <b>ASF for 2026 for TC B</b>    |                              |                   | <b>47,046,253.76</b> |