



Bangko Sentral ng Pilipinas

OFFICE OF THE DEPUTY GOVERNOR SUPERVISION AND EXAMINATION SECTOR

MEMORANDUM NO. M-2008- 008

To : **ALL NON-BANK FINANCIAL INSTITUTIONS
WITHOUT QUASI-BANKING FUNCTIONS (NBFI w/o QB)**

Subject : **Guidelines on the Submission of Consolidated Statement of
Condition (CSOC) and Consolidated Statement of Income and
Expenses (CSIE)**

Pursuant to Section 4162N of the Manual of Regulations for Non-Bank Financial Institutions (MORNBFII), the following guidelines and procedures shall be observed relative to the submission of the CSOC and CSIE to the Bangko Sentral ng Pilipinas (BSP):

1. Effective with the March-end 2008 reports, the monthly CSOC and CSIE shall be electronically submitted within the prescribed deadline of fifteen (15) banking days after end of each reference month to the following email address:
sdcnbfi@bsp.gov.ph
2. The prescribed and pre-designed data entry templates (with embedded formulations) can be accessed at **<http://www.bsp.gov.ph/nbfi/templates>**. Once the log-in page appears, the NBFI shall be required to enter its corresponding institution code (IC) in order to gain access and download the corresponding data entry templates.
3. Inquiries related to the IC of an NBFI may be forwarded to:
Ms. Rizalina J. Veron at rveron@bsp.gov.ph, or 524-7011 local 2706;
Ms. Elizabeth R. Endaya at eendaya@bsp.gov.ph, or 524-7011 local 2414;
Ms. Nancy A. Empleo at nempleo@bsp.gov.ph, or 524-7011 local 2706.
4. The corresponding Control Prooflists (Annex A), duly notarized and signed by the authorized officer of the reporting institution, shall be sent within the prescribed submission deadline to the BSP Supervisory Data Center (SDC) via facsimile at (632)523-3461 or 523-0230.
5. NBFIs that are unable to transmit electronically can submit their CSOC/CSIE in diskette/CD using the prescribed data entry templates together with the aforementioned Control Prooflists through messengerial or postal services within the prescribed deadline to:

PANANALAPING MATATAG, BANSANG PANATAG

The Director
Supervisory Data Center
16th Floor, Multi-Storey Building
Bangko Sentral ng Pilipinas
A. Mabini Street, Malate, Manila 1004

6. The prescribed data entry templates are also available upon request at the BSP SDC through the above-mentioned email addresses and/or postal address.
7. Late and/or erroneous reporting shall be subject to penalty in accordance with existing regulations.

For compliance.


NESTOR A. ESPENILLA, JR.
Deputy Governor

Attachments

14 February 2008

For: Investment Houses and Investment Companies

Annex A.1

1 of 2

BSP 7-26-02-A

Control Prooflist

Name of Institution

Code

CONSOLIDATED STATEMENT OF CONDITION

As of

ASSETS	RECORD NUMBER	AMOUNT
1 Cash on Hand	10	
2 Checks and Cash Items	20	
3 Due from BSP-Reserves	30	
4 Deposits in Banks	40	
5 Loans / Receivables	50	
Less: Allowance for Probable Lossess	61	
6 Underwriting Account-Debt Securities	70	
7 Trading Account Securities-Loans	80	
Less: Allowance for Probable Lossess	88	
8 General Loan Loss Provision (Circ. 164 dtd 4/13/98)	90	
9 Underwriting Account-Equity Sec.	100	
10 Trading Account Securities-Investment	104	
11 Trading Account Securities-Equity	107	
12 Available For Sale Securities (ASS)	110	
13 Investment in Bonds & Other Debt Ints	120	
Less: Allowance for Prob. Lossess-IBODI	133	
14 Equity Investment in Allied / Non-Allied	140	
Less: Allowance for Prob. Lossess	141	
15 Real Estate for Sale / Lease	150	
16 Due from Head Office / Branches	155	
17 Real Property, Furniture, Fixtures & Equipment	160	
18 Real and Other Pro. Owned or Acquired	170	
Sales Contract Receivables	171	
Less: Allowance for Prob. Lossess	172	
19 Other Assets	180	
TOTAL ASSETS	190	
LIABILITIES AND STOCKHOLDERS' EQUITY	RECORD NUMBER	AMOUNT
LIABILITIES		
20 Bills Payable	200	
21 Payable for Securities Purchased	210	
22 Bonds Payable	220	
23 Accrued Taxes and Other Expenses	230	
24 Unearned Income & Other Def. Credits	240	
25 Other Liabilities	250	
TOTAL LIABILITIES	260	
STOCKHOLDERS' EQUITY		
26 Capital Stock	300	
27 Retained Earnings	320	
28 Profit and Loss Summary	330	
29 Net Unrealized Gains / Lossess on SAS	340	
30 Appraisal Increment Reserve	350	
TOTAL STOCKHOLDER'S EQUITY	360	
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	370	
CONTINGENT ACCOUNTS	RECORD NUMBER	AMOUNT
31 Contingent Accounts	400	

For: Investment Houses and Investment Companies

BSP 7-26-03-A		Control Prooflist
Name of Institution Code CONSOLIDATED STATEMENT OF INCOME AND EXPENSES For the Period Ended _____ (In Thousand Pesos)		
	RECORD NUMBER	AMOUNT
A. INCOME		
Gross Income	100	
B. EXPENSES		
Total Operating Expenses	200	
C. NET OPERATING EXPENSES	400	
D. EXTRAORDINARY CREDITS / CHARGES		
Net Extraordinary Credits / Charges	500	
E. NET INCOME / LOSS BEFORE INCOME TAX	410	
F. PROVISION FOR INCOME TAX	311	
G. NET INCOME / LOSS AFTER INCOME TAX	420	

REPUBLIC OF THE PHILIPPINES

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I solemnly swear that all matters set forth in these Consolidated Statement of Condition and Consolidated Statement of Income and Expenses are true and correct to the best of my knowledge and belief.

Signature Over Printed Name

Designation

SUBSCRIBED AND SWORN TO BEFORE ME this _____ day of _____,
affiant exhibiting to me his / her Community Tax Certificate No. _____
issued on _____ at _____.

NOTARY PUBLIC

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

BSP 7-26-02-B		Control Prooflist
Name of Institution		Code
CONSOLIDATED STATEMENT OF CONDITION		
As of _____		
ASSETS	RECORD NUMBER	AMOUNT
1 Cash on Hand	10	
2 Checks and Cash Items	20	
3 Due from BSP-Reserves	30	
4 Deposits in Banks	40	
5 Loans / Receivables	50	
Less: Allowance for Probable Lossess	61	
6 Trading Account Securities-Loans	70	
Less: Allowance for Probable Lossess	78	
7 General Loan Loss Provision (Circ. 164)	79	
8 Trading Account Securities-Investment	80	
9 Trading Account Securities-Equity	83	
10 Available For Sale Securities (ASS)	90	
11 Investment in Bonds & Other Debt Ints	100	
Less: Allowance for Prob. Lossess-IBODI	113	
12 Equity Investment in Allied / Non-Allied	120	
Less: Allowance for Prob. Lossess	121	
13 Equip. & Other Properties for Lease	130	
14 Real Estate for Sale / Lease	140	
15 Due from Head Office / Branches	150	
16 Real Property, Furniture, Fixtures & Equipment	160	
17 Real and Other Pro. Owned or Acquired	170	
Sales Contract Receivables	171	
Less: Allowance for Prob. Lossess	172	
18 Other Assets	180	
TOTAL ASSETS	190	

LIABILITIES	RECORD NUMBER	AMOUNT
19 Bills Payable	200	
20 Dealers Reserve	210	
21 Deposit Lease Contract	220	
22 Due to Head Office / Branches	230	
23 Bonds Payable	240	
24 Accrued Taxes and Other Expenses	250	
25 Unearned Income & Other Def. Credits	260	
26 Other Liabilities	270	
TOTAL LIABILITIES	280	
STOCKHOLDERS' EQUITY	RECORD NUMBER	AMOUNT
27 Capital Stock	300	
28 Retained Earnings	320	
29 Profit and Loss Summary	330	
30 Net Unrealized Gains / Lossess on SAS	340	
31 Appraisal Increment Reserve	350	
Total Stockholders' Equity	360	
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	370	

CONTINGENT ACCOUNTS	RECORD NUMBER	AMOUNT
32 Contingent Accounts	400	

For: Financing Companies, Securities Dealers/Brokers, Lending Investors,
Venture Capital Corporations, and Credit Card Companies

BSP 7-26-03-B

Control Prooflist

Name of Institution

Code

CONSOLIDATED STATEMENT OF INCOME AND EXPENSES

For the Period Ended

(In Thousand Pesos) _____

PARTICULARS	RECORD NUMBER	AMOUNT
A. INCOME		
Gross Income	100	
B. EXPENSES		
Total Operating Expenses	200	
C. NET OPERATING EXPENSES	400	
D. EXTRAORDINARY CREDITS / CHARGES		
Net Extraordinary Credits / Charges	500	
E. NET INCOME / LOSS BEFORE INCOME TAX	410	
F. PROVISION FOR INCOME TAX	311	
G. NET INCOME / LOSS AFTER INCOME TAX	420	

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SUBSCRIBED AND SWORN TO BEFORE ME this _____ day of _____,
affiant exhibiting to me his / her Community Tax Certificate No. _____
issued on _____ at _____.

NOTARY PUBLIC

Doc. No. _____
Page No. _____
Book No. _____
Series of _____