



# *Bangko Sentral ng Pilipinas*

## OFFICE OF THE DEPUTY GOVERNOR SUPERVISION AND EXAMINATION SECTOR

MEMORANDUM NO. M-2008- 022

**To : ALL TRUST INSTITUTIONS**

**Subject : Guidelines on the Submission of the Financial Reporting Package for Trust Institutions**

Pursuant to Circular 609 dated 26 May 2008 on the Financial Reporting Package for Trust Institutions (FRPTI), the following guidelines and procedures shall be observed relative to the submission of the FRPTI:

1. Parallel runs of the FRPTI shall start with the 30 June 2008 quarter-end reports and end with the 30 September 2008 quarter-end reports and shall be submitted within the prescribed submission deadlines below:

| Reporting Period  | Submission Deadline |
|-------------------|---------------------|
| 30 June 2008      | 15 September 2008   |
| 30 September 2008 | 15 December 2008    |

2. Upon live implementation starting with the reporting period ending 31 December 2008, the FRPTI shall be submitted on a quarterly basis within 20 banking days after the end of the reference quarter.
3. Unless advised otherwise, all trust institutions shall continue to submit the existing quarterly Report on Trust and Other Fiduciary Business and Investment Management Activities or the Report on Investment Management Activities, as the case may be, together with their supporting schedules in accordance with the mode and frequency of submission as provided under existing regulations. Late and/or erroneous reporting of the said reports and its schedules shall be subject to penalty even for the duration of the parallel run.
4. The FRPTI reporting templates can be accessed at <http://www.bsp.gov.ph/frp/templates>. Once the log-in page appears, the trust institution shall be required to enter its corresponding institution code (IC) in order to gain access and download the corresponding reporting template. Inquiries related to the IC of a trust institution may be forwarded to:

Ms. Rizalina J. Veron at [rveron@bsp.gov.ph](mailto:rveron@bsp.gov.ph) or 524-7011 local 2706;  
Ms. Emilia C. Matoto at [ematoto@bsp.gov.ph](mailto:ematoto@bsp.gov.ph) or 524-7011 local 2706.

PANANALAPING MATATAG, BANSANG PANATAG

5. The corresponding file structure which shall serve as the trust institutions' guide in creating their respective data base file in CSV format for the FRPI is detailed in Annex A.
6. The FRPTI shall be submitted electronically to the following e-mail addresses:

| E-mail Address                         | Type of Trust Institution                      |
|----------------------------------------|------------------------------------------------|
| <b><u>sdckb-frpti@bsp.gov.ph</u></b>   | <b>Universal/Commercial Banks (U/KBs)</b>      |
| <b><u>sdctb-frpti@bsp.gov.ph</u></b>   | <b>Thrift Banks (TBs)</b>                      |
| <b><u>sdcrb-frpti@bsp.gov.ph</u></b>   | <b>Rural/Cooperative Banks (R/CBs)</b>         |
| <b><u>sdcnbfi-frpti@bsp.gov.ph</u></b> | <b>Non-Bank Financial Institutions (NBFIs)</b> |

using the following format for the subject:  
 "TRUST<bankname>,<reference period>", e.g.,:

To : **sdckb-frpti@bsp.gov.ph**  
 CC :  
 Subject : **TRUST <bankname>, 30 June 2008**

7. The Control Prooflist (Annex B), duly notarized and signed by the authorized official of the reporting bank, shall be sent within the prescribed submission deadline to the Director of the BSP Supervisory Data Center (SDC) via facsimile at (632) 523-3461 or 523-0230.
8. Trust institutions that are unable to transmit the FRPTI electronically can submit their FRPTI in CD together with the aforementioned Control Prooflist through messengerial or postal services within the prescribed deadline to:

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

9. The FRPTI reporting templates and other relevant attachments of this Memorandum are also available upon request at the BSP-SDC through the above-mentioned e-mail addresses and/or postal address.

For compliance.

  
 NESTOR A. ESPENILLA JR.  
 Deputy Governor

Att.: A/S

26 June 2008

## File Structure - U/KBs, TBs, R/CBs and NBFIs

Report Name : Report on Trust and Other Fiduciary Services

Filename: TRUST.csv

| FIELD DESCRIPTION | FIELD NAME | NO. OF CHAR | FIELD TYPE | NO. OF DP | VALIDATION RULES                                                                                                                                                                                                                                                                            |
|-------------------|------------|-------------|------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transaction Date  | TRDATE     | 8           | Numeric    | 0         | Should be in the CCYYMMDD format (End-of-the-quarter)                                                                                                                                                                                                                                       |
| Industry Code     | INDCODE    | 2           | Numeric    | 0         | Valid values are the following:<br>1 for Universal Commercial Banks<br>2 for Commercial Banks<br>3 for Thrift Banks<br>4 for Rural Banks<br>5 for Cooperative Rural Banks<br>6 for Investment Houses with QB functions<br>7 for Investment Houses without QB functions<br>8 for Other NBQBs |
| Bank Code         | BKCODE     | 6           | Numeric    | 0         | Your BSP assigned bank code                                                                                                                                                                                                                                                                 |
| Branch Code       | BRANCH     | 5           | Numeric    | 0         | Valid value is 99999                                                                                                                                                                                                                                                                        |
| Schedule No.      | SCHNO      | 3           | Char       |           | Valid values are the following:<br>00 for Balance Sheet, schedules A1 and A2<br>000 for Income Statement<br>B for schedules B, B1 and B2<br>C for schedules C, C1 and C2<br>D for schedules D, D1 and D2<br>E for schedule E<br>E1 for schedules E1, E1a, and E1b                           |
| Book Code         | BOOK       | 1           | Numeric    | 0         | Valid values are the following:<br>0 for Total Amount<br>2 for FCDU accounts<br>4 for Peso Accounts                                                                                                                                                                                         |
| Trust Accounts    | TRUSTYPE   | 2           | Numeric    | 0         | Valid values are the following:<br>1 for Trust<br>2 for Agency                                                                                                                                                                                                                              |

**File Structure - U/KBs, TBs, R/CBs and NBFIs**

**Report Name : Report on Trust and Other Fiduciary Services**

**Filename: TRUST.csv**

| FIELD DESCRIPTION                               | FIELD NAME | NO. OF CHAR | FIELD TYPE | NO. OF DP | VALIDATION RULES                                                                                                                                                                                                                                                                              |
|-------------------------------------------------|------------|-------------|------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                 |            |             |            |           | 3 for Other Fiduciary                                                                                                                                                                                                                                                                         |
|                                                 |            |             |            |           | 4 for Advisory/Consultancy                                                                                                                                                                                                                                                                    |
|                                                 |            |             |            |           | 5 for Special Purpose Trust                                                                                                                                                                                                                                                                   |
|                                                 |            |             |            |           | 99 for Total Amount                                                                                                                                                                                                                                                                           |
| Transaction Type                                | TRNTYPE    | 2           | Numeric    | 0         | Valid values are the following:<br>7 for Gross Carrying Amount<br>10 for Allowance for Credit Losses<br>21 for Total Assets<br>77 for Net Carrying Amount                                                                                                                                     |
| Wealth/ Asset/ Fund<br>Management Account Codes | MGWTCDE    | 2           | Numeric    | 0         | Valid values are the following:<br>1 for UITF<br>Institutional Accounts<br>2 for Employee Benefit<br>3 for Pre-Need<br>4 for Others - Institutional Accounts<br>Individual Accounts<br>5 for Personal Trust<br>6 for Personal Pension Fund<br>7 for Personal Retirement Fund<br>99 for Totals |
| UITF Fund Classification                        | FCLASS     | 2           | Numeric    | 0         | Valid values are the following:<br>1 for Money Market Fund<br>2 for Bond Fund<br>3 for Balanced Fund<br>4 for Equity Fund<br>5 for Others<br>99 for Total                                                                                                                                     |
| No. of Accounts                                 | NOACCT     | 6           | Numeric    | 0         | (Schedule E)                                                                                                                                                                                                                                                                                  |

**File Structure - U/KBs, TBs, R/CBs and NBFIs**

**Report Name : Report on Trust and Other Fiduciary Services**

**Filename: TRUST.csv**

| FIELD DESCRIPTION              | FIELD NAME | NO. OF CHAR | FIELD TYPE | NO. OF DP | VALIDATION RULES                                                |
|--------------------------------|------------|-------------|------------|-----------|-----------------------------------------------------------------|
| Account Code                   | ACCT       | 18          | Char       |           | Please refer to the Trust templates for the valid account codes |
| Amount in Pesos                | AMTPESO    | 17          | Numeric    | 2         | For book code = 4                                               |
| Amount in US\$                 | AMTDOLR    | 17          | Numeric    | 2         | For book code = 2                                               |
| Peso Equivalent                | AMTPESQ    | 17          | Numeric    | 2         | For book code = 2                                               |
| Total Amount                   | TOTAMT     | 17          | Numeric    | 2         | For book code = 0                                               |
| Product/Brand Name of the Fund | FNAME      | 52          | Char       |           | (Schedule D1, D2, E1a, E1b)                                     |

Deadline : 20 banking days after end of  
reference quarter

Submission : Original copy to Supervisory Data  
Center (SDC)

**FOR TRUST INSTITUTIONS**

\_\_\_\_\_  
Name of Trust Institution

\_\_\_\_\_  
Address

**FINANCIAL REPORTING PACKAGE FOR TRUST INSTITUTIONS**

As of \_\_\_\_\_

REPUBLIC OF THE PHILIPPINES )  
\_\_\_\_\_) S.S.

I solemnly swear that all matters set forth in this report and all its supporting schedules  
are true and correct, to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of President/Senior/  
Executive Vice-President  
Over Printed Name

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

**NOTARY PUBLIC**

Until December 31, 20 \_\_\_\_\_

PTR No. \_\_\_\_\_

Place \_\_\_\_\_

Doc. No. \_\_\_\_\_

Page No. \_\_\_\_\_

Book No. \_\_\_\_\_

Series of \_\_\_\_\_

Submission : Original copy to  
Supervisory Data Center  
(SDC)

\_\_\_\_\_  
Name of Trust Institution

\_\_\_\_\_  
Address

As of \_\_\_\_\_

# FINANCIAL REPORTING PACKAGE FOR TRUST INSTITUTIONS

## CONTROL PROOFLIST

| Account Description                                                                                             | Account Code       | Total |
|-----------------------------------------------------------------------------------------------------------------|--------------------|-------|
| <b>Asset Accounts</b>                                                                                           |                    |       |
| (1) Cash on Hand, Checks and Other Cash Items                                                                   | 105080000000000000 | 0.00  |
| (2) Due from BSP                                                                                                | 105150000000000000 | 0.00  |
| (3) Deposits in Banks                                                                                           | 105250000000000000 | 0.00  |
| (4) Financial Assets at Fair Value through Profit or Loss                                                       | 115000000000000000 | 0.00  |
| (5) Available-for-Sale (AFS) Financial Assets                                                                   | 120000000000000000 | 0.00  |
| (6) Held-to-Maturity (HTM) Financial Assets                                                                     | 125000000000000000 | 0.00  |
| (7) Unquoted Debt Securities Classified as Loans                                                                | 130000000000000000 | 0.00  |
| (8) Investments in Non-Marketable Equity Securities (INMES)                                                     | 135000000000000000 | 0.00  |
| (9) Loans and Receivables                                                                                       | 140150000000000000 | 0.00  |
| (10) Loans and Receivables Arising from Repurchase Agreements and Securities Lending and Borrowing Transactions | 140200000000000000 | 0.00  |
| (11) Derivatives with Positive Fair Value Held for Hedging                                                      | 145050000000000000 | 0.00  |
| (12) Sales Contract Receivable                                                                                  | 145150000000000000 | 0.00  |
| (13) Accrued Interest Income from Financial Assets                                                              | 145200000000000000 | 0.00  |
| (14) Investment Properties                                                                                      | 150300000000000000 | 0.00  |
| (15) Real and Other Properties Acquired                                                                         | 150100000000000000 | 0.00  |
| (16) Other Assets                                                                                               | 155100000000000000 | 0.00  |
| <b>Total Assets</b>                                                                                             | 100000000000000000 | 0.00  |
| <b>Accountabilities</b>                                                                                         |                    |       |
| (1) Principal                                                                                                   | 202050000000000000 | 0.00  |
| (2) Accumulated Income                                                                                          | 202100000000000000 | 0.00  |
| (3) Net Unrealized Gains/(Losses) on AFS Financial Assets                                                       | 202150000000000000 | 0.00  |
| (4) Derivatives with Negative Fair Value Held for Trading                                                       | 205050000000000000 | 0.00  |
| (5) Derivatives with Negative Fair Value Held for Hedging                                                       | 225100000000000000 | 0.00  |
| (6) Unearned Income                                                                                             | 230650000000000000 | 0.00  |
| (7) Due to the Bureau of Internal Revenue                                                                       | 230480000000000000 | 0.00  |
| (8) Accrued Expenses                                                                                            | 230600000000000000 | 0.00  |
| (9) Accounts Payable                                                                                            | 230800003000000000 | 0.00  |
| (10) Miscellaneous Liabilities                                                                                  | 230800006000000000 | 0.00  |
| <b>Total Accountabilities</b>                                                                                   | 200000000000000000 | 0.00  |

Deadline : 20 banking days after  
end of reference  
quarter

Submission : Original copy to  
Supervisory Data  
Center (SDC)

\_\_\_\_\_  
Name of Trust Institution

\_\_\_\_\_  
Address

As of \_\_\_\_\_

# FINANCIAL REPORTING PACKAGE FOR TRUST INSTITUTIONS

## CONTROL PROOFLIST

| Account Description                                 | Account Code       | TOTAL |
|-----------------------------------------------------|--------------------|-------|
| <b>Fiduciary and Related Services Income</b>        |                    |       |
| (1) Fees and Commissions                            | 510106000500000000 | 0.00  |
| (a) Trust                                           | 510106000505000000 | 0.00  |
| (b) Other Fiduciary Services                        | 510106000510400000 | 0.00  |
| (c) Agency                                          | 510106000515400000 | 0.00  |
| (d) Advisory/Consultancy                            | 510106000520400000 | 0.00  |
| (e) Special Purpose Trust                           | 510106000525400000 | 0.00  |
| (2) Other Income                                    | 510106001000000000 | 0.00  |
| <b>Total Fiduciary and Related Services Income*</b> | 510106000000000000 | 0.00  |
| <b>Expenses</b>                                     |                    | 0.00  |
| (1) Compensation/Fringe Benefits                    | 610050000000000000 | 0.00  |
| (2) Taxes and Licenses                              | 610100000000000000 | 0.00  |
| (3) Other Administrative Expenses                   | 610150000000000000 | 0.00  |
| (4) Depreciation/Amortization                       | 610200000000000000 | 0.00  |
| (5) Allocated Indirect Expenses                     | 610350000000000000 | 0.00  |
| (6) Other Expenses                                  | 610900000000000000 | 0.00  |
| <b>Total Expenses</b>                               | 610000000000000000 | 0.00  |
| <b>NET INCOME (LOSS) FROM FIDUCIARY ACTIVITIES</b>  | 920050000000000000 | 0.00  |

\*Amount reflected in the FRP-Income Statement