



Bangko Sentral ng Pilipinas

MAYNILA, PILIPINAS

OFFICE OF THE GOVERNOR

CIRCULAR NO. 270
Series of 2000

TO : ALL THRIFT BANKS

To complete the rationalization and simplification of reports required from thrift banks, the Monetary Board, in its Resolution No. 2029 dated November 17, 2000 approved the following:

1. Effective January 1, 2001, banks shall adopt the updated Manual of Accounts for Thrift Banks (*Annex AA*).
2. Effective January 1, 2001, banks shall implement the revisions in reporting requirements enumerated in *Annex I*.
3. Starting January 1, 2001, all thrift banks shall transmit electronically the reports and schedules presently required to be submitted in diskette form, but incorporating the foregoing report format revisions. At present, these reports include the following:
 - a. TB Form 1, Consolidated Daily Report of Condition (CDRC)
 - b. TB Form 2, Consolidated Statement of Condition (CSOC)
 - c. TB Form 5, Consolidated Statement of Income, Expenses and Surplus (Free)
 - d. TB Form 20A, Report on Peso-Denominated Common Trust Funds and Other Similarly Managed Funds, and
 - e. TB Form 20B, Report on Trust and Other Fiduciary Accounts – Others.

After January 1, 2001, other required reports shall also be transmitted electronically, within a time frame to be determined by the BSP's Supervisory Reports and Studies Office.

4. Banks shall adopt the General Ledger-Subsidiary Ledger (GL/SL) format of reporting, as embodied in the following documents:

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MAG-IMPOK SA BANGKO

- a. Manual of Unified Reports (*Annex BB*)
- b. Manual of Usage and Frequency Matrices (*Annex CC*), and
- c. Manual of Reference Files (*Annex DD*)

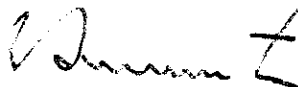
under the following phases of implementation:

Phase 1. Starting April 1, 2001, thrift banks shall transmit through communication lines the GENERAL LEDGER ACCOUNTS of the Regular/FCDU and Trust Books.

Phase 2. Starting August 1, 2001, thrift banks shall transmit through communication lines the TRANSACTION REPORT FORMS in the required frequency. In addition, they shall also transmit the SUBSIDIARY LEDGERS of the Regular/FCDU and Trust Books in stages to be agreed upon by BSP and the Chamber of Thrift Banks.

Phase 3. Starting November 1, 2001, thrift banks shall transmit through communication lines the SPECIAL FORMS in the required frequency.

FOR THE MONETARY BOARD:



RAFAEL B. BUENAVENTURA
Governor

December 19, 2000

Attachments: Annex 1; Annexes AA to DD

Revisions in Reporting Requirements
for Thrift Banks - Effective January 1, 2001

- 1) Discontinue submission of the following reports:
 - a) Semestral report, TB Form 10, "Contingent Accounts of Directors/Officers/Stockholders/Related Interests", and
 - b) Quarterly report, TB Form 15, "Schedule of Total Assets and Networth of Borrowers, Issuers, Lessees and Accountees Reported in Sections I to VII of TB Form 15"
- 2) Change the frequency of submission of the following reports:
 - a) TB Form 3, Sch.3D, "Aging of Loans and Selected Receivables" - change from semestral to quarterly (15 banking days after end of reference quarter)
 - b) TB Form 7, "List of Stockholders and their Stockholdings" - Complete list, change from semestral to annually (12 banking days after end of calendar year); changes only, to be submitted quarterly (7 banking days after end of reference quarter)
 - c) TB Form 16, "Report on Reconciling Items Outstanding for more than Six Months on the Due from/Due to Head Office, Branches and Agencies Account (By Banking Unit)" - change from semestral to quarterly (30 banking days after end of reference quarter)
 - d) TB Form 17, "Report on Outstanding Loans Secured by Pledges/Assignment of Shares of Stocks of Other Banks/NBQBs" - change from quarterly to semestral (15 banking days after end of reference semester)
- 3) Adopt the following required report forms (refer to Manual of Reference Files, Annex DD):
 - a) Sch.2-0 of TB Form 2 (Consolidated Statement of Condition or CSOC), "Equity Investments in and Outstanding Loans to Allied Undertakings" (2 pages) - to be submitted to DTBNBF/SRSO within 15 banking days after end of reference month

- b) Sch. 2 P of TB Form 2 (CSOC), **"Computation of Compliance with Aggregate Ceilings on Direct/Indirect Credit Accommodations to Directors/Officers/Stockholders/Related Interests (DOSRI) and Report of Accommodations to Stockholders with less than 2% Stockholdings for Purposes of BSP Circular No. 3, Series of 1993"** - to be submitted to DTBNBFI/SRSO within 15 banking days after end of reference month
- c) Page 2 of TB Form 9 (Consolidated Report on Compliance with Aggregate Ceiling on Credit Accommodations to DOSRI), **"Availments of Financial Assistance to Officers and Employees under Bangko Sentral Approved Plan"** - to be submitted to DTBNBFI/SRSO within 15 banking days after end of semester
- d) TB Form 16A, **"Reconciliation Statement between Head Office and Branches (By Banking Unit)"** - to be submitted to DTBNBFI/SRSO within 30 banking days after end of calendar year
- e) Page 2 of TB Form 19, **"Computation of Allowable Ceiling on Domestic Standby Letters of Credit/Guarantees"** - to be submitted to DTBNBFI/SRSO within 15 banking days after end of reference month, whenever there is an outstanding balance for subject L/C/guarantee
- f) MO1-TB, **"Foreign Currency Cover"** - to be submitted by FCDUs to IOD within 15 banking days after end of reference month
- g) M02-TB, **"Loans, Peso Deposits, Deposit Substitutes and Bills Payable of Selected Government Corporations and their Subsidiaries"** - to be submitted to DER within 15 banking days after end of reference month, whenever there is an outstanding balance
- h) M03-TB, **"Schedule of Foreign Exchange Liabilities to Non-Residents (In Original Currency)"** - to be submitted to IOD within 15 banking days after end of reference month
- i) RS Form 1B (5-17-27), **"Report on Volume of Money Market Transactions"** - to be submitted to DER within 2 banking days after transaction date
- j) RS Form 2A-TB, **"Survey on the Volume and Weighted Average Interest Rates on Deposits"** - to be submitted to DER as a daily survey report, only for banks notified by DER

- 4) Adopt the revisions in the following report forms (refer to Manual of Reference Files, Annex DD):
- a) TB Form 2, "Consolidated Statement of Condition" - main report and schedules, Sch. 2B, 2C, 2D, 2E and 2G
 - b) TB Form 3, "Statement of Condition (By Banking Unit)" - main report and schedules, Sch. 3A, 3B and 3D
 - c) TB Form 5, "Consolidated Statement of Income/Expenses and Surplus (Free)"
 - d) TB Form 6, "Statement of Income & Expenses by Banking Unit"
 - e) SES II Form 12 (NP06-TB, "Sworn Statement on Real Estate/Chattel Transaction to Directors, Officers and Stockholders"
 - f) SES II Form 14, "New Schedule of Banking Days/Hours"- to be submitted within 7 banking days prior to effectivity of, and changes in, banking days/hours
 - g) SES II Forms 17 & 18, "Notice/Application for Write-Off of Loans and Advances" - to be submitted within 25 banking days prior to intended date of write-off