



Bangko Sentral ng Pilipinas

SUPERVISION AND EXAMINATION SECTOR
OFFICE OF THE DEPUTY GOVERNOR

**CIRCULAR LETTER
SERIES OF 2003**

TO –

**ALL COMMERCIAL BANKS
(Performing Trust, Other Fiduciary Business and
Investment Management Activities)**

To further implement the GL Template Trust Reporting System prescribed under Circular Letter dated November 12, 2002, the data structures of Schedules 1 and 2 are amended to align with the data structures of the GL Trust File Template.

Attached for your ready reference are the revised data structures and the template format of Schedules 1 and 2, which shall be effective for live implementation for quarter end March 31, 2003.

For your guidance.

ALBERTO V. REYES
Deputy Governor

January 27, 2003

MAG-IMPOK SA BANGKO

**Data Structure
Schedule 1**

Other Trust Information

File Name: TRSCH1.DBF

Field Name	Description	Length	Type	DP	Value
BANK	Entity Code	6	N	0	Your assigned bank code. Inquire from SRSO for your assigned code.
BRANCH	Branch Code	5	N	0	00000 – Head Office 99999 – Consolidated
REFDATE	Reference Date	8	N	0	End-of-quarter date in the CCYYMMDD format. Example – 20021231 for December 31, 2002
FORMNO	Form Number	5	A		35TR
SCHNO	Schedule Number	3	A		S-1
RECNO	Record Number	3	N	0	Record Nos. 015 – 060
AMT1	Peso Accounts	15	N	2	
AMT2	FCDU/EFCDU Peso Equivalent	15	N	2	
AMT3	Total	15	N	2	
AMT4	Investment Management Accounts	15	N	2	
AMT5	FCDU/EFCDU CTF in US\$	15	N	2	
DESC	Description	25	A		

**Data Structure
Schedule 2**

Other Trust Information

File Name: TRSCH2.DBF

Field Name	Description	Length	Type	DP	Value
BANK	Entity Code	6	N	0	Your assigned bank code. Inquire from SRSO for your assigned code.
BRANCH	Branch Code	5	N	0	00000 – Head Office 99999 – Consolidated
REFDATE	Reference Date	8	N	0	End-of-quarter date in the CCYYMMDD format. Example – 20021231 for December 31, 2002
FORMNO	Form Number	5	A		35TR
SCHNO	Schedule Number	3	A		S-2
RECNO	Record Number	3	N	0	Record Nos. 005 – 272
AMT1	Peso Accounts	15	N	2	
AMT2	FCDU/EFCDU Peso Equivalent	15	N	2	
AMT3	Common Trust Funds – Peso	15	N	2	
AMT4	Common Trust Funds – Peso Equivalent	15	N	2	
AMT5	Investment Management Accounts	15	N	2	
AMT6	Total	15	N	2	
DESC	Description	25	A		

BSP 7-16-35TR for EKBs, KBs
TB Form 13 for TBs (Circular 50)
7-26-23 for IH and Trust Corporations
(with Trust Authority)
(As Amended by Memo dated ____)

Schedule 1

Name of Bank

Report on Trust and Other Fiduciary Business and Investment Management Activities

Other Trust Information

(Date)

	Record No.	Peso Accounts	FCDU/EFCDU Peso Equiv.	Total	Investment Management Account
I. Basic Security Deposit for the Faithful Performance of Trust and Other Fiduciary Business, Investment Management Accounts and Liquidity Requirement for FCDU/EFCDU Common Trust Funds					
A. Basic Security Deposit	015				
1.	016				
2.	017				
3.	018				
4. Average for the Quarter	019				
5. Base Amount of Security Deposit (1% of I.A.4 but not less than P500,000 for Peso Accounts)	020				
6. Government Securities Deposited with Bangko Sentral ng Pilipinas (As of Report Date)	022				
7. Excess/(Additional) Security Deposits (I.A.6 -I.A.5)	025				
II. Surplus Reserves (To be accomplished for the second quarter report only and to be supported by a copy of the immediately preceding calendars years audited financial statements.)					
A. Outstanding Balance as of January 1, _____	030				
B. Amount transferred for Year ____ (Based on 10% of the net income from trust and investment management operations as shown in the audited financial statements)	032				
C. Outstanding Balance as of December 31, _____	035				

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Other Trust Information

 (Date)

	Record No.		FCDU/EFCDU CTF in US\$
III. Liquidity Requirement for FCDU/EFCDU Common Trust Funds			
1.	040		
2.	042		
3.	044		
4. Average for the Quarter	045		
5. Base Amount of Liquidity Requirement (10% of Item III.4)	048		
6. Compliance consists of:	050		
a. Foreign Currency Securities	052		
b. Foreign Currency Deposits	054		
1. With Foreign Banks	056		
2. With Other EFCDUs & Resident OBUs (For EFCDUs only)	058		
7. Excess/(Additional) Liquidity Requirement (III.6 - III.5)	060		

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Deadline: On or before the 10th banking/
business day following end of
the reference quarter

Schedule 2

Name of Bank
Report on Trust and Other Fiduciary Business and Investment Management Activities
Schedule of Selected Trust Financial Data

(Date)

Particulars	Rec No.	Trust & Other Fiduciary Accounts		Common Trust Funds		Investment Management Accounts	Total
		Peso Accounts	FCDU/EFCDU Peso Equiv.	Peso	FCDU/EFCDU Peso Equiv.		
Supporting Schedules							
A. Investments in Government Securities	05						
1. According to Issuing Government Agency	10						
a. National	12						
b. Local	14						
1. Provincial	15						
a. LGU Bond Flotation	16						
b. Others	18						
2. City	20						
a. LGU Bond Flotation	22						
b. Others	24						
3. Municipality	26						
a. LGU Bond Flotation	28						
b. Others	30						
c. Government Instrumentalities & Agencies	35						
1. Bangko Sentral Ng Pilipinas	32						
2. Others (Pls. Specify)	34						
a.	33						
b.	36						
B. Investment in Other Securities and Debt Instruments	40						
1. According to Type	42						
a. Government Securities without guarantee	44						
b. Money Market or Deposit Substitute Instruments	45						
c. Others	46						

7-26-23 for IH and Trust Corporations
(with Trust Authority)
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business day following end of
the reference quarter
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		Peso Accounts	FCDU/EFCDU Peso Equiv.	Peso	FCDU/EFCDU Peso Equiv.		
2. According to Original Maturity	50						
a. One Year and Below	52						
b. Over One Year	54						
C. Loans and Discounts	60						
1. According to Type	62						
a. Agricultural Loans	64						
b. Commercial Loans	66						
c. Industrial Loans	68						
d. Real Estate Loans	70						
e. Consumption Loans	72						
f. Other Loans and Discounts	74						
g. Peso Loans Under FCDU/EFCDU	76						
h. DOSRI Loans	78						
2. According to Original Maturity	80						
a. One Year and Below	82						
b. Over One Year	84						
3. According to Status	90						
a. Performing	92						
Non-Performing	94						
b. Current	96						
Restructured	98						
Past Due	100						
Items in Litigation	102						
4. According to Security	105						
a. Secured	106						
b. Unsecured	108						

7-26-23 for IH and Trust Corporations
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business day following end of
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(Date)

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		Peso Accounts	FCDU/EFCDU Peso Equiv.	Peso	FCDU/EFCDU Peso Equiv.		
5. According to Type of Borrowers	110						
a. Government	112						
1. National	114						
2. Local	116						
a. Provincial	118						
b. City	120						
c. Municipal	122						
3. Government Institutions & Agencies	124						
4. Others (Specify Below)	126						
a. Bangko Sentral Ng Pilipinas	128						
b.	129						
c.	130						
d.	131						
b. Private Residents of the Philippines	140						
1. Other Financial Institutions	142						
2. Individuals	144						
3. Companies/Groups	146						
c. Non-residents	150						
D. Deposits in Banks	155						
1. Time Deposits	158						
a. Own Bank	159						
b. Other Banks	160						
2. Savings Deposits	165						
a. Own Bank	166						
b. Other Banks	167						
3. Demand Deposits	170						

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		Peso Accounts	FCDU/EFCDU Peso Equiv.	Peso	FCDU/EFCDU Peso Equiv.		
a. Own Bank	171						
b. Other Banks	172						
E. Allowance for Probable Losses	180						
1. Investment in Other Securities & Debt Instruments	181						
2. Loans and Discounts	182						
3. Real and Other Properties Acquired in Settlement of Loans	183						
4. Long-Term Equity Investments	184						
5. Investment in Asset-Backed Securities	185						
6. Investment in Real Estate	186						
7. Miscellaneous Receivables	187						
8. Asset-Backed Securities Asset Pool	189						
F. Exposures to Directors, Officers, Stockholders & Their Related Interest	195						
1. Investment in Other Securities & Debt Instruments	196						
2. Loans and Discounts	198						
3. Investment in Shares of Stocks	200						
4. Investment in Real Estate	202						
5. Others	204						
G. Government Funds Held in Trust (Subject to Sec. 1239)	210						
1. Amount of Government Funds Held	212						
2. Invested in:	214						
a. Government Securities	215						
b. Loans and Discounts	216						
c. Others (Pls. Specify)	217						
1.	218						

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(Date)

Particulars	Rec No.	Trust & Other Fiduciary Accounts		Common Trust Funds		Investment Management Accounts	Total
		Peso Accounts	FCDU/EFCDU Peso Equiv.	Peso	FCDU/EFCDU Peso Equiv.		
2.	219						
3.	220						
d. Total	222						
H. Tax-Exempt Accountabilities (Items I.B.1, I.B.2 & I.B.3)	230						
1. Tax-exempt individual accounts under R.A. No. 8424	232						
2. Tax-exempt institutional trust accounts under special laws	233						
I. FCDU/EFCDU Trust Accountabilities	240						
1. FCDU/EFCDU Common Trust Funds	242						
2. Individual FCDU/EFCDU Trust Accounts	244						
J. Short-Term Equity Investments	250						
1. Stock Listed in the Stock Exchange	251						
2. Stock Not Listed in the Stock Exchange	252						
K. Investment in Asset-Backed Securities	270						
1. Book Value	271						
2. Net Asset Value	272						