



BANGKO SENTRAL NG PILIPINAS

OFFICE OF THE DEPUTY GOVERNOR FINANCIAL SUPERVISION SECTOR

MEMORANDUM NO. M-2020-063

To : **All BSP-Supervised Financial Institutions (BSFIs)**

Subject : **Guidelines on the Resumption of Submission of Reports to the BSP-Financial Supervision Sector (BSP-FSS)**

The Monetary Board (MB), in its Resolution No. 992 dated 6 August 2020, approved the following guidelines on the resumption of submission of reports by BSP-supervised financial institutions (BSFIs) to the BSP-Financial Supervision Sector.

A. Level 1 Reports

1. Level 1 Reports that were due for submission during the months of March to September 2020 and with reference cut-off dates until 31 August 2020 will be submitted in tranches as provided under Annex A.
2. Regular submission of Level 1 Reports will resume for reports with reference cut-off dates starting from the month of September 2020 in accordance with the timelines prescribed under existing regulations.

B. Level 2 Reports

1. Level 2 Reports that fall due from March 2020 until November 2020 will be submitted on or before 31 December 2020. In the case of a Level 2 report that covers several reporting periods as indicated in Annex B, the BSFI may consolidate such reports into a single submission. The submitted reports will be counted as one (1) report for purposes of determining compliance with submission deadlines; and
2. Regular submission of Level 2 Reports will resume for reports that fall due starting from the month of December 2020 in accordance with the timelines prescribed under existing regulations.

C. Transactional Reports

1. Transactional Reports that fall due from March 2020 until August 2020 will be required to be submitted on or before 30 November 2020. In the case of a transactional report that covers several reporting periods, the BSFI may consolidate such reports into a single submission. The submitted reports will be counted as one (1) report for purposes of determining compliance with submission deadlines; and

2. Regular submission of Transactional Reports will resume for reports that fall due starting from the month of September 2020 in accordance with the timelines prescribed under existing regulations.

A. Other Guidelines

1. A BSFI that does not have any transactions or exposures to report will submit a Certification signed by the BSFI's President/Chief Executive Officer or his/her designated officer stating that the BSFI has no relevant transactions/exposures to report, together with a list of affected Level 2 and Transactional Reports falling due within the months of March to December 2020. The Certification and list will be submitted to the appropriate supervising department of the FSS on or before 31 December 2020.
3. The BSP-FSS may require a BSFI to submit a report earlier than the extended submission deadlines, if warranted. The BSFI shall be given a reasonable period to submit the same to the appropriate supervising department of the BSP.
4. Reports of BSFIs will continue to be submitted electronically, in line with existing guidelines on the submission of reports under Memorandum No. M-2020-007 dated 13 March 2020. Reports that are required to be submitted electronically to the Department of Supervisory Analytics shall continue to be submitted to the designated BSP-FSS e-mail address. All other reports to the BSP-FSS shall be transmitted electronically to the fss-somd@bsp.gov.ph e-mail account.
5. Penalties on violations related to the submission of reports under existing regulations will apply.

B. Amendments to Memorandum No. M-2020-011 dated 19 March 2020, as amended

The provisions of BSP Memorandum No. M-2020-011, as amended, are hereby further amended to read, as follows:

5. Relaxation in the regulations governing submission of reports and other documents to the BSP-Financial Supervision Sector (FSS)
 - a. xxx
- C. Submission of the notarized certification shall be waived.

xxx

For compliance.


CHUCHI G. FONACIER
Deputy Governor

07 August 2020

LEVEL 1 REPORTS

	Name of Report	Frequency	Covered Fis	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIODS COVERED		Start of Regular Submission
					Reference Cut-Off Dates	Date of Submission	
A. Prudential Requirements							
1	Basel III Liquidity Coverage Ratio (LCR) Report - Consolidated	Quarterly	UKB Parent banks and subsidiary banks and NBQBs	30 banking days from measurement date	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
2	Basel III Liquidity Coverage Ratio (LCR) Report - Solo	Monthly	UKBs and subsidiary banks/QBs	15 banking days from measurement date	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
3	Basel III Report on Net Stable Funding Ratio (NSFR) - Consolidated	Quarterly	UKB Parent banks and subsidiary banks and NBQBs	30 banking days from measurement date	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
4	Basel III Report on Net Stable Funding Ratio (NSFR) - Solo	Monthly	UKBs and subsidiary banks/QBs	15 banking days from measurement date	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
5	Minimum Liquidity Ratio (MLR) for stand alone TBs, RCBs and NBQBs	Monthly	Stand-alone TBs, RCBs and NBQBs	15 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
6	Basel III Capital Adequacy Report - Consolidated (applicable to parent banks and subsidiary NBQBs with financial allied undertaking excluding insurance companies)	Quarterly	UKB Parent banks with subsidiary banks and NBQBs with financial allied undertakings excluding insurance companies	30 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
7	Basel III Capital Adequacy Report - Solo	Quarterly	UKBs and subsidiary banks/QBs	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
8	Basel 1.5 Capital Adequacy Ratio (CAR) Report (for stand alone TBs and RCBs) - Solo (CAR)	Quarterly	Stand-alone TBs, RCBs	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
9	Basel 1.5 Capital Adequacy Ratio (CAR) Report (for stand alone TBs and RCBs) - Consolidated (applicable to parent banks with subsidiary banks and other financial allied undertakings excluding insurance companies) (CAR)	Quarterly	Stand-alone TBs, RCBs	30 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
10	Basel III Leverage Ratio (BLR) Report - Consolidated (applicable to parent UKBs/subsidiary NBQBs with financial allied undertaking excluding insurance companies)	Quarterly	UKB Parent banks and subsidiary banks and NBQBs	30 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
11	Basel III Leverage Ratio (BLR) Report - Solo	Quarterly	UKBs and subsidiary banks/NBQBs	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
12	Basel III Report on Selected Accounts and Activities for the Identification of Domestic Systemically Important Banks (DSIB)	Semestral	All covered UKBs	30 banking days after end of reference semester	30-Jun-20	15-Sep-20	Report Reference cut-off starting the month of September 2020
13	Internal Capital Adequacy Assessment Process (ICAAP) Document	Annually	UBs/KBs	Every 31 March of each year	30-Jun-20	31-Oct-20	31-Oct-20

LEVEL 1 REPORTS

	Name of Report	Frequency	Covered FIs	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIODS COVERED		Start of Regular Submission
					Reference Cut-Off Dates	Date of Submission	
14	Quarterly Basic Security Deposit (BSD) Report -PERA	Quarterly	PERA Administrators	20 banking days after end of reference quarter	31-Dec-19 31-Mar-20 30-June-20	15-Sep-20 30-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
15	Quarterly Basic Security Deposit (BSD) Report-TRUST	Quarterly	All Trust Entities	20 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
B. Statements of Financial Position/Performance/Condition							
16	Consolidated Statement of Condition (CSOC) / Consolidated Statement of Income and Expenses - FC	Monthly	NBQBs	15 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Regular submission starts with reference dates starting the month of September 2020
17	Consolidated Statement of Condition (CSOC) / Consolidated Statement of Income and Expenses - NSSLAs	Quarterly	NSSLAs	on or before the end of the immediately following month	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	CSOC/CSIE for NSSLAs shall continue to be submitted until the live implementation of FRPNSSLA, which was originally set as of the reporting period ending- March 2020. This timeline will be moved to a later date. The live implementation of the FRP for NSSLAs will be covered by a separate issuance
18	Financial Reporting Package for Non-Stock Savings and Loan Association (FRPNSSLA)	Quarterly	NSSLAs	45 calendar days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	
19	Consolidated Statement of Condition (CSOC)/ Consolidated Statement of Income and Expenses - IH	Monthly	NBQBs	15 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
20	Consolidated Statement of Condition (CSOC) / Consolidated Statement of Income and Expenses - Pawnshop	Annually	Pawnshop	on or before 30 April of the reference calendar year	31-Dec-19	15-Sep-20	
21	Financial Reporting Package for Trust Institutions (FRPTI)	Quarterly	All Trust Institutions	20 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
22	Report of Selected Branch Accounts (BRANCH)	Quarterly	Banks	20 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
23	Statement of Assets and Liabilities	Monthly	Offshore Banking Units	15 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020

LEVEL 1 REPORTS

	Name of Report	Frequency	Covered FIs	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIODS COVERED		Start of Regular Submission
					Reference Cut-Off Dates	Date of Submission	
24	Statement of Condition (For subsidiaries/affiliates abroad of domestic banks) with schedules, as follows: 1 - Analysis of Due to Parent Firm/Bank and/or Other Subsidiaries/Affiliates; and 2 - Schedule of Selected Accounts – Classified by Country	Quarterly Semestral Semestral	UBs/KBs	15th banking day after end of reference quarter	31-Mar-20 30-Jun-20 30-Jun-20 30-Jun-20	15-Sep-20 30-Sep-20 30-Sep-20 30-Sep-20	
25	Statement of Income and Expenses (For subsidiaries/affiliates abroad of domestic KBs)	Quarterly	KBs	15th banking day after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	
26	Report of the Risk-Based Capital Adequacy ratio -Solo basis (Head Office plus branches) -Consolidated basis (Parent QB plus subsidiary financial allied undertakings but excluding insurance companies)	Quarterly	NBQBs/NSSLAs	30th business days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	
C. Reports on Exposures to Vulnerable Sectors							
27	Report on Compliance with Mandatory Credit Allocation Required Under RA 6977 (as Amended by RA Nos. 8289 and 9501)(MSME)	Quarterly	Banks	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
28	Report on Compliance with the Mandatory Agri Agra Credit (Agri-Agra)	Quarterly	Banks	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
29	Report on Microfinance Products (MBS)	Monthly	Banks	15 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
30	Income Statement on Retail Microfinance Operations (MIS)	Quarterly	Banks	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
D. Reports on Digital Payment Transactions							
31	Report on Electronic Money Transactions (applicable to Electronic Money Issuers) (E-Money)	Quarterly	Banks, NBFIs and other entities with E-Money Authority	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
32	Credit Card Business Activity Report (CCBAR) (applicable to Financial Institutions (FIs) with Credit Card Operations)	Quarterly	BSP-supervised financial institutions with credit card operations	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	
33	Report on Remittance, Money Changing/ Foreign Exchange, and/or Virtual Currency Exchange Transactions (Report on Money Service Business (MSB))	Quarterly	All Non-Bank Remittance and Transfer Companies/ Money Changers/ Foreign Exchange Dealers	10 business days from the end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
E. Reports on FX and Securities Transactions							
34	FX Form 1 Skeds 8 and 13	Daily	UKBs	2 banking days from reference date	Starting 27-Feb-20 report to 31 Jul 2020	15-Sep-20	Regular submission starts with reference cut-off as of 1 Sep 2020
35	Report on Non-Deliverable Forward Transactions (NDF)	Daily	Banks and Trust Entities with Type 2 Derivatives Authority, Trust Corporations	2 banking days from reference date	Starting 27-Feb-20 report to 31 Jul 2020	15-Sep-20	Regular submission starts with reference cut-off as of 1 Sep 2020

LEVEL 1 REPORTS

	Name of Report	Frequency	Covered FIs	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIODS COVERED		Start of Regular Submission
					Reference Cut-Off Dates	Date of Submission	
36	Securities Brokering Transaction Report (SBTR)	Monthly	Banks with securities brokering license	15 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
F. Reports in Support of Surveillance Models							
37	Interest Rates on and Loans and Deposits (IRLD)	Weekly	UKBs	not later than Friday after end of reference week	28-Feb-20; 04-Mar-20; 11-Mar-20; 18-Mar-20; 25-Mar-20; 01-Apr-20; 8-Apr-20; 15-Apr-20; 22-Apr-20; 29-Apr-20; 30-Apr-20; 6-May-20; 13-May-20; 20-May-20; 27-May-20; 29-May-20; 3-Jun-20; 10-Jun-20; 17-Jun-20; 24-Jun-20 30-Jun-20; 01-Jul-20; 08-Jul-20; 15-Jul-20; 22-Jul-20; 29-Jul-20; 31-Jul-20; 5-Aug-20; 12-Aug-20; 19-Aug-20; 26-Aug-20 31-Aug-20	15-Sep-20 15-Sep-20 15-Sep-20 15-Sep-20 30-Sep-20 30-Sep-20 30-Sep-20 30-Sep-20 30-Sep-20 15-Oct-20 15-Oct-20 15-Oct-20 30-Oct-20 30-Oct-20 30-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
38	Interest Rates on and Loans and Deposits (IRLD)	Monthly	UKBs	15 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
39	Report on Cross-Border Financial Positions (RCBP)	Quarterly	UKBs and subsidiary TBs	30 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
40	Expanded Report on Real Estate Exposures - Consolidated (ERREE)	Quarterly	UKBs and TBs	30 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
41	Expanded Report on Real Estate Exposures - Solo (ERREE)	Quarterly	UKBs, TBs and subsidiary RBs	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
42	Stress Testing Reports Covering Credit and Market Risks (STRESS TEST)	Semestral	UKBs and TBs	30 banking days after end of reference semester	30-Jun-20	15-Sep-20	
43	Report on Credit and Equity Exposures to Individuals/Companies/ Groups Aggregating P1 Million and Above (CREDEX)	Quarterly	Banks, Quasi-Banks and Trust Corporations	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
44	BSFI Consolidated Complaints Report (BCCR)	Quarterly	Banks	20 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020

LEVEL 1 REPORTS

	Name of Report	Frequency	Covered Fis	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIODS COVERED		Start of Regular Submission
					Reference Cut-Off Dates	Date of Submission	
45	Report on Project Finance Exposures (RPFE) - Conso	Quarterly	UKB Parent banks	30 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
46	Report on Project Finance Exposures (RPFE)-Solo	Quarterly	UKBs	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020
47	Report on Repurchase Agreements of Banks/ Quasi-Banks (REPO Report)	Monthly	UKBs, Subsidiary TBs and Quasi-Banks	30 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	15-Sep-20 22-Sep-20 29-Sep-20 6-Oct-20 13-Oct-20 20-Oct-20 30-Oct-20	Report Reference cut-off starting the month of September 2020
48	Report on Inventory of Bank Network (IBN)	Quarterly	Banks	20 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 15-Oct-20	Report Reference cut-off starting the month of September 2020
G. Reports in Support of Transparency and Disclosure							
49	Annual Report of Head Office	Annual	Representative Offices of Foreign Banks	5 months after end of fiscal/calendar year	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
50	Report on Consolidated Financial Statements of Banks and their Subsidiaries Engaged in Allied Financial Undertakings together with audited financial reports of such subsidiaries	Annually	UBs/KBs	120th calendar day after the end of reference year or adopted fiscal period	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
51	Annual Report of Management to Stockholders Covering Results of Operations for the Past Year	Annually	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/NBFIs/TCs	Non-government banks -180th calendar day after the close of the calendar/ fiscal year elected by the bank Government banks - 100th calendar day after the close of the calendar/fiscal year elected by the bank	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
52	Annual Report Assessment Checklist (ARAC)	Annually	UBs/KBs/TBs/RBs/NBQBs/NSSLAs/NBFIs	Non-government banks -180th calendar day after the close of the calendar/ fiscal year elected by the bank Government banks - 100th calendar day after the close of the calendar/fiscal year elected by the bank	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
53	Financial Audit Report - Bank Proper a. Audited Financial Statements b. Opinion of the Auditor Together with attachments listed in Appendix 55	Annually	UBs/KBs/TBs/RBs	120th calendar day after the close of the calendar or fiscal year	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
54	Financial Audit Report - Trust Department a. Audited Financial Statements b. Opinion of the Auditor together with attachments listed in Appendix 55	Annually	UBs/KBs/TBs	120th calendar day after the close of the calendar or fiscal year	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
55	Audited Financial Statements of the Foreign Banking Offices and Subsidiaries	Annually	UBs/KBs	30th banking day from date of submission/ release of said reports to the foreign banking offices and subsidiaries of Philippine banks	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
56	Consolidated Annual Financial Statement of Financial Intermediaries and their Allied Undertakings/Affiliates/ Subsidiaries supported by Individual Annual Undertakings/Affiliates/Subsidiaries and their Audited Financial Statements	Annually	NBQBs	120th calendar day after end of reference year	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	

LEVEL 1 REPORTS

	Name of Report	Frequency	Covered Fis	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIODS COVERED		Start of Regular Submission
					Reference Cut-Off Dates	Date of Submission	
57	Audited Financial Statements for Previous Year Prepared by the External Auditor and the Corresponding Auditor's Letter of Comments	Annually	NBQBs/NSSLAs/NBFIs	90th day after the start of audit	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
58	Audited Financial Statements for the Previous Year Ended Prepared by the External Auditor together with actions taken on the financial audit report	Annually	Pawnshops/MSBs	June 30 of the following reference year	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
59	Audited Financial Statements [two (2) sets of AFS: AFS of the trust corporation proper and AFS covering trust operations] for Previous Years Prepared by the External Auditor and the corresponding Auditor's Letter of Comments	Annually	TCs	120th calendar day after the end of reference year	end of calendar/ fiscal year	31-Oct-2020/6 months after end of fiscal year, whichever comes later	
H. Other Reports Submitted to DSA							
60	Borrowing of BSP Personnel (hard copy submission)	Quarterly	BSP-supervised financial institutions	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	15-Sep-20 30-Sep-20	Report Reference cut-off starting the month of September 2020

LEVEL 2 REPORTS

	Name of Report	Frequency	Covered Fis	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIOD COVERED FOR THE CONSOLIDATED SUBMISSION	DATE OF SUBMISSION
1	Report on Material Related Party Transactions	Quarterly	UBs/KBs/TBs/RBs/Coop Banks	20 calendar days after end of reference quarter	31-Mar-2020 and 30-Jun-2020 [single submission considered as one (1) report]	on or before 31-Dec-20
2	Consolidated List of Stockholders and their Stockholdings	Annually/quarterly when any change occurs	UBs/KBs/TBs/RBs/Coop Banks/TCs	12th banking day after end of calendar year and if there are changes, 12th banking day after end of the reference quarter	31-Mar-2020 30-Jun-2020 [single submission considered as one (1) report]	on or before 31-Dec-20
3	Daily Report on Compliance with Aggregate Ceiling on Direct/Indirect Credit Accommodations to Directors/Officers/Stockholders (DOSRI), Secured and Unsecured Loans	Weekly	UBs/KBs	4th banking day after end of reference week	Feb to August 2020 [single submission considered as one (1) report]	on or before 31-Dec-20
4	Daily Report on Compliance with Ceiling on Outstanding Unsecured Direct and Indirect Credit Accommodations to Directors/Officers/Stockholders (DOSRI)	Weekly	UBs/KBs	4th banking day after end of reference week		
5	Daily Report on Compliance with Individual Ceilings on Direct/Indirect Credit Accommodations to DOSRI, secured and unsecured loans together with a certification by authorized signatories that no one has exceeded the prescribed individual ceilings	Weekly	UBs/KBs	4th banking day after end of reference week		
6	Consolidated Report on Compliance With Aggregate Ceiling on Credit Accommodations to DOSRI	Semestral	UBs/KBs/TBs	15th banking day after end of reference semester	30-Jun-20	on or before 31-Dec-20
7	Consolidated Report on Compliance With Individual Ceiling on Direct Credit Accommodations to DOSRI	Semestral	TBs	15th banking day after end of reference semester	30-Jun-20	on or before 31-Dec-20
8	Consolidated Report on Compliance with Individual Ceiling on Direct Credit Accommodations to DOSRI	Quarterly	RBs/Coop Banks	15th banking day after end of reference quarter	31-Mar-2020 and 30-Jun-2020 [single submission considered as one (1) report]	on or before 31-Dec-20
9	Consolidated Report on the Compliance with Aggregate Ceiling on Credit Accommodations to DOSRI Schedules: 1 - Secured and Unsecured DOSRI Loans	Quarterly	RBs/Coop Banks	15th banking day after end of reference quarter		
10	Certification on Lending to Local Government Units	Semestral	UBs/KBs/TBs/RBs/Coop Banks	15 banking days after end of reference semester	To be made available during on-site examination or as needed by the supervising department	
11	Certification on Lending to Borrowing Government Entities	Semestral	UBs/KBs/TBs/RBs/Coop Banks	15 banking days after end of reference semester		
12	List of Members of the Board of Directors and Officers	Annually	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/NBFIs/TCs	10th banking day from the annual election of the board of directors		
13	Certification of Compliance with Section 55.4 of R.A. No. 8791 (prohibits banks from employing casual, non-regular personnel)	Semestral	UBs/KBs/TBs	7th banking day after end of June and Dec.	To be made available during on-site examination or as needed by the supervising department	To be made available during on-site examination or as needed by the supervising department
		Annually	RBs/Coop Banks	180 days after close of calendar or fiscal year		

	Name of Report	Frequency	Covered Fis	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIOD COVERED FOR THE CONSOLIDATED SUBMISSION	DATE OF SUBMISSION
14	Certification on Funds Borrowed from FCDU/EFCDU	Monthly	TBs	5th banking day after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20 [single submission considered as one (1) report]	on or before 31-Dec-20
15	Conversion/Transfer of FCDU loans to RBU (A report is not required if no transfers were effected during the month)	Monthly	UBs/KBs	5th banking day after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20 [single submission considered as one (1) report]	on or before 31-Dec-20
16	Consolidated Report on Loans Granted by FCDUs/EFCDUs	Monthly	UBs/KBs/TBs	15th banking day after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20 [single submission considered as one (1) report]	on or before 31-Dec-20
17	Daily Report on Volume of Money Market Transactions	Daily	TBs	Not later than 3:00 P.M. on reference day	To be made available during on-site examination or as needed by the supervising department	
18	Report on Underwriting Activities	Quarterly	NBQBs/NSSLAs/NBFIs	End of month following each quarter	To be made available during on-site examination or as needed by the supervising department	
19	Report on Equity Investments in Non-Allied Undertakings	Semestral	NBQBs/NSSLAs/NBFIs	15th business day end of reference semester	30-Jun-20	on or before 31-Dec-20
20	Annual Underwriting Program	Annually	NBQBs/NSSLAs/NBFIs	1st working day of March of reference year	31-Dec-19	on or before 31-Dec-20
21	Certification that the QB did not enter in the Repurchase Agreement covering Government Securities, Commercial Papers and other Non-Negotiable Securities or Instruments that are not documented	Semestral	NBQBs/NSSLAs/NBFIs	5th banking day after end of every semester	30-Jun-20	on or before 31-Dec-20
22	Report on Intra-Group Transaction	Quarterly	TCs	20 calendar days after the end of reference quarter	31-Mar-20 30-Jun-20 (consolidated submission)	on or before 31-Dec-20
23	Credit Accommodations to Officers, Directors, Stockholders, and Their Related Interests	Monthly	NBQBs/NSSLAs/NBFIs/TCs	15th calendar days from end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20 [single submission considered as one (1) report]	on or before 31-Dec-20

	Name of Report	Frequency	Covered Fis	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	REPORTING PERIOD COVERED FOR THE CONSOLIDATED SUBMISSION	DATE OF SUBMISSION
24	Past Due Receivables, Loans and/or Commercial Papers/Private Securities	Quarterly	NBQBs/TCs	15th calendar day after end of reference quarter	31-Mar-20 30-Jun-20 [single submission considered as one (1) report]	on or before 31-Dec-20
25	List of New Offices (Branches and Accredited Remittance Sub-Agents)	Monthly	All Non-Bank Remittance and Transfer Companies/ Money Changers/ Foreign Exchange Dealers/ Pawnshops	5 banking days after end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20 [single submission considered as one (1) report]	on or before 31-Dec-20
26	List of New/Terminated Tie-up Partner/s.	Monthly	All Non-Bank Remittance and Transfer Companies/ Money Changers/ Foreign Exchange Dealers	5 banking days after end of reference month	31-Mar-20 30-Apr-2020 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20 [single submission considered as one (1) report]	on or before 31-Dec-20
27	List of Operating and Closed/Delisted RTC/MC/FXD Offices	Semestral	All Non-Bank Remittance and Transfer Companies/ Money Changers/ Foreign Exchange Dealers	10 banking days after end of reference semester	30-Jun-20	on or before 31-Dec-20
28	Reports on the Total Value of Foreign and Domestic Remittance Transactions	Quarterly	All Non-Bank Remittance and Transfer Companies/ Money Changers/ Foreign Exchange Dealers	10 banking days after end of reference quarter	31-Mar-20 30-Jun-20 [single submission considered as one (1) report]	on or before 31-Dec-20
29	Certification of Compliance with FCDU/EFCDU Cover Requirements (Appendix 15.1)	Quarterly	Banks with FCDU license	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	on or before 31-Dec-20
30	Certification of Compliance with the FCDU/EFCDU Cover Requirements [for UBs/KBs] (Appendix 15a)	Quarterly	Banks with FCDU license	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	on or before 31-Dec-20
31	Certification of Compliance with the FCDU Cover Requirements [for TBs/RBs/Coop Banks] (Appendix 15b)	Quarterly	Banks with FCDU license	15 banking days after end of reference quarter	31-Mar-20 30-Jun-20	on or before 31-Dec-20
32	Certification on FCDU/EFCDU Lending to RBU (Appendix 14)	Monthly	Banks with FCDU license	5 banking days from end of reference month	29-Feb-20 31-Mar-20 30-Apr-20 31-May-20 30-Jun-20 31-Jul-20 31-Aug-20	on or before 31-Dec-20

TRANSACTIONAL REPORTS

	Name of Report	Frequency	Covered Fis	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	DATE OF SUBMISSION
1	Report on Dividends Declared	As dividends are declared	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/NBFIs	10th banking/business day after date of dividend declaration	on or before 30-Nov-20
2	Notice to Bangko Sentral on board of directors' approval of the bond issue	As bond issuance is approved	Banks	5 banking days from approval of the board of directors	on or before 30-Nov-20
3	Notice to Bangko Sentral on SEC's approval of bond issue together with the documents required by the SEC for the creation and registration of the bond issue	As approved	NBQBs/NBFIs	3rd business day from approval by SEC	on or before 30-Nov-20
4	Notice/Application for Write-Off of Loans, Other Credit Accommodations, Advances and Other Assets	As write-off occurs	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/TCs	Within 30 banking days after every write-off	on or before 30-Nov-20
5	Report on Crimes and Losses (RCL) - Initial/Final Report	As crimes/incidents occur	Banks, Quasi-Banks, Trust Corporations - being submitted to DSA for NSSLAs, Pawnshops - hard copy being submitted to FSD IX	Deadline: Initial Report - 10 calendar days from date of knowledge; Final Report - 20 calendar days from date of termination of investigation	on or before 30-Nov-20
6	Official Registered E-mail Addresses for Report Submission	As changes occur	All BSFIs	Immediately after change	on or before 30-Nov-20
7	Official Registered E-mail Addresses for Electronic Correspondences from the BSP- Financial Supervision Sector (FSS)	As changes occur	All BSFIs	Immediately after change	on or before 30-Nov-20
8	Acknowledgement receipt of copies of specific duties and responsibilities of the board of directors and of a director and certification that they fully understand the same	Annually or as directors are elected	Banks	30th banking day after the date of election	on or before 30-Nov-20
9	Appointment/Replacement of the Chief Risk Officer	As changes occur	Banks	5 calendar days from the time of approval of the board of directors (For UBs/KBs and TBs) 5 banking days from the time of approval of the board of directors (For RBs)	on or before 30-Nov-20
10	Report on Compliance with Section 36 of R.A. No. 8791 Transmittal of Board resolution/Written approval on Credit Accommodation to DOSRI in compliance with Sec. 36 R.A. No. 8791	As loan to DOSRI is approved	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/NBFIs/TCs	20th banking day after approval of direct or indirect loan granted any DOSRI	on or before 30-Nov-20
11	Transmittal of Board Resolution/Written Approval On Credit Accommodation to Subsidiaries and/or Affiliates in Compliance with Sec. 342 (Loans, other credit accommodations and guarantees granted to subsidiaries and/or affiliates)	As loan to subsidiaries and/or affiliates is approved	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/NBFIs	20th banking day after approval	on or before 30-Nov-20
12	Biographical Data of Directors/Officers with ID pictures If submitted in CD form- first page of each of the directors'/officers' Biographical Data saved in CD and control proof list If sent by electronic mail - first page of Biographical Data or Notarized list of names of Directors/Officers whose Biographical Data were submitted thru electronic mail to be faxed to DSA	Upon every election/re-election or appointment/promotion or if change in name occurs or if requesting for approval of interlocks	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/NBFIs/TCs	20th banking day from date of election of the directors/meeting of the board of directors in which the officers are appointed/ promoted	on or before 30-Nov-20
13	Certification of the independent director that he/she is an independent director as defined under Sec. 131 (Definition of terms)/Item "g" of Sec. 4002Q and that all the information thereby supplied are true and correct	Upon election	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/NBFIs/TCs	20th banking day from date of election	on or before 30-Nov-20

	Name of Report	Frequency	Covered Fis	DEADLINE (BASED ON EXISTING BSP ISSUANCES)	DATE OF SUBMISSION
14	Duly accomplished authorization form for querying the BSP watchlist files	Upon election or appointment/promotion as first time director/officer within a bank or banking group	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/NBFIs/TCs	20th banking day from date of election of the directors/meeting of the board of directors in which the officers are appointed/ promoted	on or before 30-Nov-20
15	Certification of directors/officers with rank of senior vice-president and above, and officer whose appointment requires prior Monetary Board approval	Upon election/appointment/promotion	UBs/KBs/TBs	20th banking day from date of election/appointment/promotion	on or before 30-Nov-20
16	Certification of director/officer that he/she has all the qualifications and none of the disqualifications	Upon election/appointment/promotion	RBs/Coop Banks/NBQBs/NBFIs/TCs	Upon election/appointment/promotion	on or before 30-Nov-20
17	Verified statement of director/officer that he/she has all the qualifications and none of the disqualifications	After election or appointment and as changes occur	UBs/KBs/TBs	7th banking day as changes occur or after election/appointment	on or before 30-Nov-20
18		Upon every election/ re-election or appointment/promotion	RBs/Coop Banks	20th banking day from date of election/ appointment/promotion	on or before 30-Nov-20
19	Report on Disqualification of Directors/Officers	As disqualification occurs	UBs/KBs/TBs/RBs/Coop Banks/NBQBs/NSSLAs/TCs	Within 72 hours from receipt of report by the board of directors	on or before 30-Nov-20
20	Information/Documents Required under Appendices 8 & 9 (MOR)	Only once; as change occurs	TBs Banks	15th banking day from date of change	on or before 30-Nov-20
21	Examination Reports Done by the Foreign Bank Supervisory Authority	As examination occurs	UBs/KBs	30th banking day from date of submission/ release of said reports to the foreign banking offices and subsidiaries of Philippine banks	on or before 30-Nov-20
22	Waiver of the Confidentiality of Information under Sections 2 and 3 of R.A. No. 1405, as amended	As transaction occurs	UBs/KBs/TBs/RBs/Coop Banks/NSSLAs/NBFIs/TCs	To be made available during on-site examination or as needed by the supervising department	
23	Notice of transfer of branches	As transfer occurs	TBs	5th banking day from date of transfer	on or before 30-Nov-20
24	Notice of Actual Date of Opening a Branch	As it occurs	Bank	5th banking day from date of opening	on or before 30-Nov-20
25	Notice of Election/Appointment of Members of Board of Directors and Committees	As changes occur	NBQBs/NSSLAs/NBFIs/TCs	10th day from election/assumption of office	on or before 30-Nov-20
26	Board resolution on quasi-bank's/trust corporation's signatories of report submitted to Bangko Sentral	As authorized	NBQBs/NSSLAs/NBFIs/TCs	3rd day from date of resolution	on or before 30-Nov-20
27	Documentary requirements/information on organizational structure and operational policies See Annex Q-3-e for documentary requirements/ information required	Upon submission of application to engage in QB As change occurs	NBQBs/NSSLAs/NBFIs/TCs	15th calendar day from change/issuance	on or before 30-Nov-20
28	Corporate Secretary's Certification on list of stockholders and/or groups of stockholders	As change in composition of stockholders occurs	NBQBs/NSSLAs/NBFIs	Immediately after change	on or before 30-Nov-20
29	Report on Basic Security Deposit Transactions	On every deposit, withdrawal, replacement or redemption of securities	Banks/NBQBs/NBFIs/TCs/PERA Administrator	3 banking/business days prior to date of securities transfer	on or before 30-Nov-20
30	Report on Undocumented Repurchase Agreement	Upon knowledge of transaction	NBQBs/NSSLAs/NBFIs	Within 72 hours from knowledge of transactions	on or before 30-Nov-20
31	General Information Sheet	Annually upon occurrence of Stockholders' Meeting As changes occur	TCs	30th day from date of Annual Stockholders' Meeting or if changes occur, 7th day from date of change	on or before 30-Nov-20