7 Philippine Foreign Currency Deposit System *

Assets, Liabilities and Equity

as of periods indicated

in million US dollars

ACCOUNT	2018	2019	2020	Feb 2020	Feb 2021
Cash on Hand	424	416	444	325	459
Checks and Other Cash Items	22	24	16	20	14
Due from Bangko Sentral ng Pilipinas	20	22	75	22	75
Due from Other Banks	3,599	4,666	6,109	4,581	5,074
Financial Assets Held for Trading (HFT)	1,288	996	2,481	2,529	2,425
Financial Assets Designated at Fair Value through Profit or Loss	6	5	16	42	8
Available-for-Sale (AFS) Financial Assets - Net	8,220	9,376	12,996	8,204	11,572
Held-to-Maturity (HTM) Financial Assets - Net	16,633	17,197	12,596	16,038	12,484
Unquoted Debt Securities Classified as Loans - Net	0	0	0	0	0
Loan Portfolio Net, computed as:	20,445	22,069	22,127	21,840	21,228
Loans to Bangko Sentral ng Pilipinas	0	0	20	0	30
Interbank Loans Receivable-Net	3,331	3,116	4,976	3,910	4,989
Loans and Receivables-Others - Net	16,100	17,639	15,988	17,228	15,688
Loans and Receivables Arising from RA/CA/PR/SLB - Net	1,106	1,383	1,194	768	584
Less: General Loan Loss Provision (GLLP)	91	68	52	67	62
Derivatives with Positive Fair Value Held for Hedging	0	0	6	0	3
Revaluation of Hedged Assets in Portfolio Hedge of Interest Rate Risk	31	99	0	151	0
Sales Contract Receivable	0	0	0	0	0
Accrued Interest Income from Financial Assets - Net	445	453	360	372	320
Real and Other Properties Acquired - Net	3	3	3	3	3
Non-Current Assets Held for Sale - Net	0	26	29	26	28
Goodwill	0	0	0	0	0
Other Intangible Assets	0	0	0	0	0
Deferred Tax Asset	0	0	1	1	1
Other Assets	591	516	185	465	346
Due from Head Office/Branches/Agencies (Philippine branch of a foreign	556	534	671	547	1,440
Due from FCDU/RBU	16	100	128	3	88
Total Assets	**52,299**	**56,503**	**58,243**	**55,168**	**55,566**
Liability Accounts					
Financial Liabilities Held for Trading	116	84	144	148	113
Financial Liabilities Designated at Fair Value through Profit or Loss	0	0	0	0	0
Deposit Liabilities	38,724	40,117	44,021	41,401	43,606
Due to Other Banks	468	323	713	556	1,016
Bills Payable	6,325	7,090	4,002	5,050	2,451
Bonds Payable - Net	3,925	5,522	5,593	4,981	5,271
Unsecured Subordinated Debt - Net	0	0	0	0	0
Derivatives with Negative Fair Value Held for Hedging	29	103	16	164	12
Revaluation of Hedged Liabilities in Portfolio Hedge of Interest Rate Risk	0	0	0	0	0
Accrued Interest Expense on Financial Liabilities	157	137	84	163	104
Special Time Deposit	0	0	0	0	0
Due to Treasurer of the Philippines	1	2	3	2	4
Treasurer/Cashier/Manager's Checks	0	0	0	0	0
Payment Orders Payable	45	87	27	25	41
Due to Bangko Sentral ng Pilipinas	0	0	0	0	1
Due to Philippine Deposit Insurance Corporation	3	4	4	1	1
Income Tax Payable	5	5	6	6	8
Other Taxes and Licenses Payable	1	1	2	1	2
Accrued Expenses	2	1	1	1	1
Unearned Income	7	6	4	6	4
Deferred Tax Liabilities	0	0	0	0	0
Provisions	2	1	1	0	1
Other Liabilities	182	287	225	291	262
Due to Head Office/Branches/Agencies (Philippine branch of a foreign	1,447	1,235	1,418	1,434	1,403
Due to FCDU/RBU	308	405	352	410	467
Total Liabilities	**51,748**	**55,409**	**56,615**	**54,640**	**54,765**
Equity Accounts					
Paid in Capital Stock	0	0	0	0	0
Additional Paid-in Capital	0	0	0	0	0
Other Equity Instruments	0	0	297	0	297
Retained Earnings	122	139	150	84	97
Stock Dividend Distributable	0	0	0	0	0
Undivided Profits	577	791	900	251	294
Other Comprehensive Income	-147	164	280	193	112
Appraisal Increment Reserve	0	0	0	0	0
Treasury Stock	0	0	0	0	0
Minority Interest in Subsidiaries (for consolidated report only)	0	0	0	0	0
Assigned Capital	0	0	0	0	0
Total Equity	**552**	**1,094**	**1,628**	**528**	**801**
Total Liabilities, Minority Interest and Equity	**52,299**	**56,503**	**58,243**	**55,168**	**55,566**

* Based on the Financial Reporting Package (FRP) of universal and commercial banks, which was implemented in March 2008.

Note: Details may not add up to total due to rounding

Source: Department of Supervisory Analytics, BSP