**Reportorial Requirements[[1]](#footnote-2)**

| **Category[[2]](#footnote-3)/ Classification** | **Title of Report** | **Submission Frequency/** **Deadline** | **Submission Procedure** |
| --- | --- | --- | --- |
| 1. **Consolidated Report on Foreign Exchange Assets and Liabilities** | | | |
| A-3  Primary | Consolidated Foreign Exchange Assets and Liabilities (FX Form 1)   * [Main Report](FXForm1MAIN%20REPORT%20(2003).xls), Schedules 1 to 13 including Sworn Certification ([Annex T](Annex%20T%20(Cir1197_2024).docx)) | ***For UBs/KB/IBs:***  *Main Report, Schedules* [*1*](Sch%201-Summary%20FXAD%20(2001).XLS)[*to 7*](Sch2%20to%207,%209%20to%2012%20%20FXFORM1.XLS)*,* [*9 to 12*](Sch2%20to%207,%209%20to%2012%20%20FXFORM1.XLS)*, including Sworn Certification (*[*Annex T*](Annex%20T%20(Cir1197_2024).docx)*):*  Weekly, within  five (5) banking days from end of reference week  ***For UBs/KBs/IBs/ Digital Banks***  *Schedules* [*8 & 13*](Sch8%20and%2013FXForm1.XLS)*:*  Daily, within two (2) banking days from end of reference date | Email [Main Report](FXForm1MAIN%20REPORT%20(2003).xls), Schedules [1](Sch%201-Summary%20FXAD%20(2001).XLS) [to](Sch2%20to%207,%209%20to%2012%20%20FXFORM1.XLS)  [7](Sch2%20to%207,%209%20to%2012%20%20FXFORM1.XLS), [9 to 12](Sch2%20to%207,%209%20to%2012%20%20FXFORM1.XLS) in .csv or .dbf format, including Sworn Certification ([Annex T](Annex%20T%20(Cir1197_2024).docx)) in .pdf format to DES at  der-bopirg@bsp.gov.ph  Email Schedules [10](Sch10-LC,DAOA.XLS) & [11](Sch11-IMPORT.XLS) to IOD at iod\_trade@bsp.gov.ph in .pdf format  Email Schedules [8 & 13](Sch8%20and%2013FXForm1.XLS) to DSA at  fed@bsp.gov.ph in .csv format |
| ***For TBs:***  Consolidated Foreign Exchange Assets and Liabilities (FX Form 1A)   * [Main Report](FX1A-mainrpt.XLS), Schedules 2 to 11 and 13 including Sworn Certification ([Annex T](Annex%20T%20(Cir1197_2024).docx)) | [*Main Report*](FX1A-mainrpt.XLS) *and Schedules 2 to 11, including Sworn Certification (*[*Annex T*](Annex%20T%20(Cir1197_2024).docx)*):*  Monthly, within 10 banking days from end of reference month  *Schedules 8 & 13:*  Monthly, within three (3) banking days from end of reference month | Email [Main Report](FX1A-mainrpt.XLS) and  Schedules 2 to 11 in .csv or .dbf format, including Sworn Certification ([Annex T](Annex%20T%20(Cir1197_2024).docx)) in .pdf format to DES at der-itrs@bsp.gov.ph  Email Schedules 8 & 13 to DSA at  fed@bsp.gov.ph in .csv format |
| A-3  Primary | Consolidated Foreign Exchange Position Report ([Annex Q](Annexes%20Q%20and%20Q.1%20(Cir1197_2024).xlsx) and [Annex Q.1](Annexes%20Q%20and%20Q.1%20(Cir1197_2024).xlsx)) | ***For UB/KBs/IBs/ Digital Banks:***  Daily, within three (3) banking days from reference date  ***For TBs:***  Monthly, within three (3) banking days from end of reference month | Email to DSA at DSA-CFXPR@bsp.gov.ph in .xlsm/.xltm format |
| A-3  Primary | *For UBs/KBs/IBs/Digital Banks/TBs:*  Sworn Certification on the Accuracy and Completeness of the Consolidated Net Foreign Exchange (FX) Position Reports ([Annex P](Annex%20P%20(Cir1197_2024).docx)) | Monthly, within five (5) banking days from end of reference month | Email to DSA at  DSA-CFXPR@bsp.gov.ph in .pdf format |
| 1. **Foreign Trade Transactions** | | | |
| A-2  Primary | Report on Sale/ Remittance of Foreign Exchange (FX) for Advance Payment of Importations ([Annex B.1](Annex%20B.1%20(Cir1197_2024).xlsx))[[3]](#footnote-4) | Monthly, within five (5) banking days from end of reference month | Email to IOD at iod\_trade@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Report on Purchase of Foreign Exchange (FX) arising from Refund of Advance Payment of Importations  ([Annex B.2](Annex%20B.2%20(Cir1197_2024).xlsx))[[4]](#footnote-5) | Monthly, within five (5) banking days from end of reference month | Email to IOD at iod\_trade@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Report on Outstanding Balances of Export Advances ([Annex C](Annex%20C%20(Cir1197_2024).xlsx)) | Monthly, within 10 banking days from end of reference month | Email to IOD at  iod\_trade@bsp.gov.ph in .pdf format |
| B  Secondary | Report on Transactions under Intercompany Netting Arrangements  ([Annex Z](Annex%20Z%20(Cir1197_2024).xlsx)), together with Statement of Receivables and Payables under Intercompany Netting Arrangements  ([Annex Z.1](Annex%20Z.1%20(Cir1197_2024).xlsx))[[5]](#footnote-6) | Weekly, within five (5) banking days from end of reference week | Email to IOD at iod-net@bsp.gov.ph in .pdf and .xls/.xlsx format  cc: DES  For all banks: bopstat@bsp.gov.ph;  For UBs/KBs/IBs/Digital Banks:   der-bopirg@bsp.gov.ph;  For TBs:  der-itrs@bsp.gov.ph |
| 1. **Foreign/Foreign Currency Loans and Related Transactions** | | | |
| A-2  Primary | Report on Bank Liabilities to  Non-Residents  ([ID-Form 5](id5_struc.xls)) including Certification for correctness and consistency with the Financial Reporting Package (FRP) [[Appendix 23](Appendix%2023%20(Cir1197_2024).docx)] | Monthly, within 15 banking days from end of reference month | Email to IOD at  id-form5@bsp.gov.ph in .dbf format (Certification in .pdf format) |
| A-2  Primary | Report on Medium- and  Long-Term Foreign Borrowings  ([Annex E.2](Annex%20E.2%20(Cir1197_2024).xlsx))[[6]](#footnote-7) including Loan/Borrowing Profile ([Annex E.3](Annex%20E.3%20(Cir1197_2024).xlsx)) for initial reporting | Monthly, within five (5) banking days from end of reference month | Email to IOD at  iod-stmlt-loanreports@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Medium- and  Long-Term Foreign Borrowings Plan  ([Annex D.3](Annex%20D.3%20(Cir1197_2024).xlsx)) | On or before  end-September of each year | Email to IOD at iod\_loans@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Consolidated Report on Loans Granted by Foreign Currency Deposit Units (FCDUs) [[Annex E.4](Annex%20E.4%20(Cir1197_2024).xlsx)] including Certification for correctness and consistency with the FRP ([Appendix 21- Part B](Appendix%2021%20(Cir1197_2024).xlsx)) | Monthly, within  15 banking days from end of reference month | Email to IOD at  ID\_FCDU\_REP@bsp.gov.ph in .pdf and .xls/.xlsx format (Certification in .pdf format) |
| A-2  Primary | Consolidated Report on Foreign Currency Loans Granted by Regular Banking Units (RBUs) [[Annex E.5](Annex%20E.5%20(Cir1197_2024).xlsx)] including Certification for correctness and consistency with the FRP ([Appendix 21- Part A](Appendix%2021%20(Cir1197_2024).xlsx)) | Monthly, within  15 banking days from end of reference month | Email to IOD at  REP\_RBU\_FXLOAN@bsp.gov.ph in .pdf and .xls/.xlsx format (Certification in .pdf format) |
| B  Secondary | Report on Guarantees ([Annex G](Annex%20G%20(Cir1197_2024).xlsx))[[7]](#footnote-8) | Quarterly, within  15 banking days from end of reference quarter | Email to IOD at iod\_guarantees@bsp.gov.ph in .pdf and .xls/.xlsx format |
| B  Secondary | Report on Cancellations,  Roll-overs and  Non-delivery of Deliverable Foreign Exchange Forward Purchase and Sale Contracts and Forward Leg of Swap Contracts  ([Annex L](Annex%20L%20(Cir1197_2024).xlsx)) | Monthly, within five (5) banking days from end of reference month | Email to IOD at iod@bsp.gov.ph in .pdf and .xls/.xlsx format |
| B  Secondary | Report on Foreign Exchange Swaps with Customers where the First Leg is a Purchase of Foreign Exchange Against Pesos ([Annex M](Annex%20M%20(Cir1197_2024).xlsx)) | Monthly, within five (5) banking days from end of reference month | Email to IOD at iod@bsp.gov.ph in .pdf and .xls/.xlsx format |
| 1. **FCDUs/EFCDUs** | | | |
| B  Secondary | Audited Financial Statements of FCDU/EFCDU | Annually, not later than 120 calendar days after the close of the calendar year or fiscal year adopted by the bank | For UBs/KBs/IBs:  Email to dsakb-afs@bsp.gov.ph in .pdf format  For Digital Banks:  Email to DSA-DB@bsp.gov.ph in .pdf format  For TBs:  dsatb-afs@bsp.gov.ph in.pdf format  For RBs/Coop Banks:  dsarb-afs@bsp.gov.ph in .pdf format |
| A-2  Primary | Report on Compliance with FCDU/EFCDU Cover Requirements ([Appendix 15](Appendix%2015%20(Cir1197_2024).xlsx))  Sworn Certification of Compliance with the FCDU/EFCDU Cover Requirements  ([Appendix 15a](Appendix%2015a%20(Cir1197_2024).docx))[[8]](#footnote-9) | Quarterly, within  15 banking days from end of reference quarter | Generated by DSA using FRP data submitted by bank  Email to DSA at DSAReports@bsp.gov.ph in .pdf format |
| 1. **Offshore Banking Units** | | | |
| Primary | Statement of Assets and Liabilities, Schedules 1 to 9 | Monthly, within 15 banking days from end of reference month | Email to DSA at DSAReports@bsp.gov.ph in .pdf format |
| Secondary | Statement of Earnings and Expenses, BSP 6.40.02 | Semi-annual, within 15 banking days from end of reference semester | Email to DSA at DSAReports@bsp.gov.ph in .pdf format |
| Secondary | Updated List and  Bio-Data of Expatriates | Annually, within 10 banking days from end of reference year | Email to DSA at DSAReports@bsp.gov.ph in .pdf format |
| 1. **Representative Offices of Foreign Banks** | | | |
| Secondary | Annual Report of Head Office | Within five (5) months from end of fiscal/ calendar year | Email to DSA at DSAReports@bsp.gov.ph in .pdf format |
| 1. **Registering/FX selling/Remitting Banks** | | | |
| A-2  Primary | Report on Foreign Investments Registered with the BSP ([Annex X](Annex%20X%20(Cir1197_2024).xlsx)), together with a copy of [Annex A](Annex%20A%20(Cir1124_2021).docx) and supporting documents under [Appendix 1.4](Appendix%201.4%20(Cir1192_2024).docx) including Computation Sheet for Outward Remittance for Foreign Investments Registered with the BSP ([Annex N](Annex%20N%20(Cir1197%202024).docx)) [as applicable] | For FX selling banks: Within  five (5) banking days from date of sale of FX  For remitting banks: Within five (5) banking days from date of actual remittance | Email to IOD at iod\_iog3@bsp.gov.ph in .pdf and .xls/.xlsx format, including [Annex N](Annex%20N%20(Cir1197%202024).docx) (as applicable) in .pdf and .doc/.docx format |
| A-2  Primary | Report on Foreign Investments Registered with the BSP through AABs ([Annex R](Annex%20R%20(Cir1197_2024).xlsx)), including the Report on Funding for Foreign Investments Registered with the BSP through AABs ([Annex S](Annex%20S%20(Cir1197_2024).xlsx)) | For the Newly-issued BSP Reference Number and Inward Investment sheets of [Annex R](Annex%20R%20(Cir1197_2024).xlsx), and [Annex S](Annex%20S%20(Cir1197_2024).xlsx): Within two (2) banking days from actual settlement date or date of compliance with [Appendix 10.C](Appendix%2010.C%20(Cir1192_2024).docx)  For the Repatriation sheet of [Annex R](Annex%20R%20(Cir1197_2024).xlsx): Within two (2) banking days from actual remittance date | Email to IOD at iod\_imag\_fi\_aab@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Report on Philippine Debt Papers ([Annex J](Annex%20J%20(Cir1197_2024).xlsx)) | Monthly, within  15 banking days from end of reference month | For AABs and all other reporting entities:  Email to IOD at iod-pdp@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Report on Transactions on PSE-Listed Equity Securities Issued by  Non-Residents  ([Annex Y](Annex%20Y%20(Cir1197_2024).xlsx)), with supporting documents under [Appendix 1.4](Appendix%201.4%20(Cir1192_2024).docx) | Within two (2) banking days from date of actual remittance | Email to IOD at iod-pid@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Report on Investments by Residents ([Annex V](Annex%20V%20(Cir1197_2024).xlsx))[[9]](#footnote-10) | Monthly, within five (5) banking days from end of reference month | Email to IOD at iod\_iog3@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Secondary | Report on Foreign Exchange (FX) Remittances For Excess Pesos From Unrealized Investments ([Annex AA](Annex%20AA%20(Cir1197_2024).xlsx)) | Within five (5) banking days from date of repatriation/ remittance | Email to IOD at iod\_iog3@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Report on Outstanding Balances of Foreign Investments Registered with the BSP through AABs ([Annex AB](Annex%20AB%20(Cir1197_2024).xlsx))[[10]](#footnote-11) | Quarterly, within  15 banking days from end of reference quarter | Email to IOD at iod-pid@bsp.gov.ph in .pdf and .xls/.xlsx format |
| A-2  Primary | Report on Foreign Direct Investments (FDIs) Registered with the BSP through AABs ([Annex AD](Annex%20AD%20(Cir1197_2024).xlsx))[[11]](#footnote-12) | Monthly, within five (5) banking days from end of reference month | Email to IOD at iod-pid@bsp.gov.ph in .pdf and .xls/.xlsx format |
| 1. **AAB-forex corps** | | | |
| B  Secondary | Report on Foreign Exchange Transactions | Weekly, within five (5) banking days from end of reference week | Email to DES at  der-bopirg@bsp.gov.ph in .pdf or .xls/.xlsx format |

1. The reports shall be submitted by AABs, OBUs, AAB forex corps, and NBQBs engaged in the business of buying/selling and/or remitting FX including those with foreign loans/borrowings and guarantees  
   (as applicable), unless otherwise provided. [↑](#footnote-ref-2)
2. (a) Category A-1 reports shall be signed by the bank’s chief executive officer/country head or, in his absence, by the executive vice president, and by the comptroller or, in his absence, by the chief accountant, or officers holding equivalent positions.

   (b) Category A-2 reports shall be signed by the president, executive vice president,   
   vice president or by an officer holding equivalent position.

   (c) Category A-3 and *Category B* reports shall be signed by officers or their alternates, duly designated by the board of directors. [↑](#footnote-ref-3)
3. For AABs with transactions involving advance payment of importations as provided under [Appendix 4](Appendix%204%20(Cir1124_2021).doc) [↑](#footnote-ref-4)
4. For AABs with transactions involving advance payment of importations and refund from such advance as provided under [Appendix 4](Appendix%204%20(Cir1124_2021).doc) [↑](#footnote-ref-5)
5. For AABs with transactions to report under Intercompany Netting Arrangements [↑](#footnote-ref-6)
6. For AABs with committed/outstanding foreign loans/borrowings (including those in the form of bonds/ notes/other debt instruments) [↑](#footnote-ref-7)
7. For AABs and NBQBs as issuer/beneficiary of guarantees under Section 30.2 [↑](#footnote-ref-8)
8. Template effective starting 01 January 2018 [↑](#footnote-ref-9)
9. For AABs/AAB forex corps that sold FX for residents’ investments [↑](#footnote-ref-10)
10. For AABs with authority to operate an FCDU and have been designated by non-resident investors to report and monitor their investments as provided under Section 37 [↑](#footnote-ref-11)
11. For AABs with authority to operate an FCDU and have been designated by non-resident investors to report and monitor their investments as provided under Section 37 [↑](#footnote-ref-12)