7 Philippine Foreign Currency Deposit System *

Assets, Liabilities and Equity

as of periods indicated

in million US dollars

ACCOUNT	2018	2019	2020	Mar 2020	Mar 2021
Cash on Hand	424	416	444	358	383
Checks and Other Cash Items	22	24	16	5	10
Due from Bangko Sentral ng Pilipinas	20	22	75	23	75
Due from Other Banks	3,599	4,666	6,109	5,803	4,754
Financial Assets Held for Trading (HFT)	1,288	996	2,481	2,109	2,751
Financial Assets Designated at Fair Value through Profit or Loss	6	5	16	56	3
Available-for-Sale (AFS) Financial Assets - Net	8,220	9,376	12,996	8,935	11,840
Held-to-Maturity (HTM) Financial Assets - Net	16,633	17,197	12,596	14,415	12,130
Unquoted Debt Securities Classified as Loans - Net	0	0	0	0	0
Loan Portfolio Net, computed as:	20,445	22,069	22,127	22,684	21,198
Loans to Bangko Sentral ng Pilipinas	0	0	20	0	20
Interbank Loans Receivable-Net	3,331	3,116	4,976	3,864	4,960
Loans and Receivables-Others - Net	16,100	17,639	15,988	17,804	15,623
Loans and Receivables Arising from RA/CA/PR/SLB - Net	1,106	1,383	1,194	1,084	660
Less: General Loan Loss Provision (GLLP)	91	68	52	68	65
Derivatives with Positive Fair Value Held for Hedging	0	0	6	0	2
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	323	273
Real and Other Properties Acquired - Net	3	3	3	3	3
Non-Current Assets Held for Sale - Net	0	26	29	24	27
Goodwill	0	0	0	0	0
Other Intangible Assets	0	0	0	0	0
Deferred Tax Asset	0	0	1	1	0
Other Assets	591	516	185	434	262
Due from Head Office/Branches/Agencies (Philippine branch of a foreign bank)	556	534	671	486	1,012
Due from FCDU/RBU	16	100	128	68	92
Total Assets	**52,299**	**56,503**	**58,243**	**55,878**	**54,815**
Liability Accounts					
Financial Liabilities Held for Trading	116	84	144	180	102
Financial Liabilities Designated at Fair Value through Profit or Loss	0	0	0	0	0
Deposit Liabilities	38,724	40,117	44,021	42,139	43,485
Due to Other Banks	468	323	713	967	827
Bills Payable	6,325	7,090	4,002	4,624	2,277
Bonds Payable - Net	3,925	5,522	5,593	4,982	5,266
Unsecured Subordinated Debt - Net	0	0	0	0	0
Derivatives with Negative Fair Value Held for Hedging	29	103	16	196	10
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	120	65
Special Time Deposit	0	0	0	0	0
Due to Treasurer of the Philippines	1	2	3	2	3
Treasurer/Cashier/Manager's Checks	0	0	0	0	0
Payment Orders Payable	45	87	27	33	32
Due to Bangko Sentral ng Pilipinas	0	0	0	1	1
Due to Philippine Deposit Insurance Corporation	3	4	4	2	2
Income Tax Payable	5	5	6	8	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	196	351
Due to Head Office/Branches/Agencies (Philippine branch of a foreign bank)	1,447	1,235	1,418	1,518	1,122
Due to FCDU/RBU	308	405	352	549	446
Total Liabilities	**51,748**	**55,409**	**56,615**	**55,524**	**54,004**
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	51	80
Stock Dividend Distributable	0	0	0	0	0
Undivided Profits	577	791	900	403	359
Other Comprehensive Income	(147)	164	280	-100	74
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**	**354**	**811**
Total Liabilities, Minority Interest and Equity	**52,299**	**56,503**	**58,243**	**55,878**	**54,815**

* 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