

GUIDELINES FOR FOREIGN
EXCHANGE TRANSACTIONS

Volume-2



Bangladesh Bank
Foreign Exchange Policy Department

SUMMARISING

Instructions as of July 31, 2010 issued to Authorised Dealers and Money Changers regarding submission of Returns and Statements on all foreign exchange transactions.

To be read in conjunction with other instructions, subsequent amendments and modifications issued from time to time.

Preface

This second volume of the publication title 'Guidelines for Foreign Exchange Transactions' contains instructions to be followed by Authorised Dealers and Money Changers in their reporting of foreign exchange transactions to Bangladesh Bank, and includes the proformas of returns, statements, schedules to be used for such reporting. This volume includes instructions in force as on July 31, 2010, and should be read with subsequent FE Circulars/Circular Letters advising modifications/alterations, if any.

August, 2010
Foreign Exchange Policy Department
Bangladesh Bank
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CHAPTER 1

INTRODUCTION

1. Authorised Dealers being responsible for dealings in foreign exchange are required to keep proper records. It is also a requirement that they submit to the Bangladesh Bank prescribed periodic returns and statements of all foreign exchange transactions concluded by them.

2. It should be noted that besides the returns/schedules/ statements prescribed in this volume, certain other statements regarding different types of transactions are also required to be submitted in terms of the relevant instructions in volume-1 of this publication.

CHAPTER 2

**SUBMISSION OF RETURNS OF FOREIGN
EXCHANGE TRANSACTIONS**

Maintenance
of records

1. Authorised Dealers must maintain proper records of all dealings in foreign exchange including transactions on non-resident Taka accounts in their books.

Submission of
Returns to the
Bangladesh
Bank

2. Authorised Dealers must submit returns and statements to the Bangladesh Bank as prescribed in this chapter. Where there is no transaction to report during a particular period, a NIL return/statement should be submitted. The returns/statements must be submitted to the Bangladesh Bank within the prescribed dates. These returns/statements are of great importance to the Bangladesh Bank. Therefore, care should be taken by the Authorised Dealers to ensure that all transactions are correctly reported and the relative forms are properly filled in. The Bangladesh Bank will take a serious view of the failure of any branch of an Authorised Dealer to furnish returns regularly or promptly as well as of irregularities, if any, detected in the operations of any branch and where it deems fit, it may direct the Authorised Dealer concerned to refrain from transacting foreign exchange business by the branch concerned.

3. The system of reporting transactions is designed to compile figures on the basis of actual entries in the currency accounts so that there are no suspense items.

Authorised Dealers should report transactions as per following procedure:

(a) Export

(i) *Negotiation of export bills :*

Transactions in respect of export bills negotiated by Authorised Dealers should be reported as purchases only

at the time entries are made in the currency account duly supported by EXP Form (Appendix 5/19, Vol.1) and Schedule A.

(ii) *Export bills drawn on collection basis :*

Sometimes Authorised Dealers also purchase export bills drawn on collection/CAD basis. Transactions relating to such export bills should be reported as outright purchases against "Exports" in the summary statement after the transactions are put through the currency account on receipt of advice of realisation of the export proceeds.

(b) Other Receipts :

The procedure indicated in subpara (a) (i) above should also be followed with regard to DDs and MTs etc.; In other words, purchases in respect of DDs and MTs etc. shall be reported only when the transactions are put through the currency accounts.

(c) Imports :

- (i) Sales on account of import bills under LCs/contracts shall be reported when the transactions are put through the currency account on receipt of import documents and not on the basis of retirement of bills by the importers.
- (ii) All sales on account of imports are required to be supported by the original copy of the IMP Form (Appendix 5/11, Vol.1). In view of the time lag between the date of receipt of the import bills and the date of their retirement by the importers it may not be possible to submit original copy of the IMP Form duly signed by the importers. In such cases, Authorised Dealers should fill in the quadruplicate copy of the IMP Form and submit it along with the relevant schedule and the summary statement. The original copy of the IMP Form should be submitted after it has been signed by the importer.
- (iii) With regard to import bills received on collection/CAD basis, the transactions will be reported on Schedule E-2 supported by original IMP Form.

(d) Other Payments :

Transactions relating to DDs and MTs issued by the Authorised Dealers should also be reported only at the time entries are made in the currency accounts.

Transactions in non-resident Taka accounts of foreign banks and correspondents including barter accounts shall also be reported by Authorised Dealers in the manner indicated in this paragraph.

Coding of
Transactions

4. Authorised Dealers will give code numbers for all receipts as well as payment transactions on the relevant forms as also in the columns provided in the relevant schedules, including stubs given on the right hand top of the schedules relating to "Period", "Authorised Dealers" and "Currency".

(a) Separate code lists have been provided for the following items :

PERIOD	Code - 0
AUTHORISED DEALER	Code - 1
CURRENCY	Code - 2
COUNTRY/TERRITORY/REGION	Code - 3
EXPORTS (visible receipts)	HS Code Guide
INVISIBLE RECEIPTS	Code - 5
IMPORTS (visible payments)	HS Code Guide
INVISIBLE PAYMENTS	Code - 7
CATEGORY/DEPARTMENT/SECTOR	Code - 8
UNIT	Code - 9

Authorised Dealers are advised to use the HS Code Numbers as per First Schedule of the Customs Act, 1969, while reporting of commodity exports and imports in the relevant Schedules. Authorised Dealers are also advised to take utmost care while reporting of the Unit Code in the relevant Schedules. They are to choose the specific unit of the commodity as corresponds to the right of each of the commodity items. If export or import contract is in a unit other than the specific unit, the Authorised Dealers are advised to make conversion of the contracted unit into the specific unit and accordingly they will determine the quantity of the export or import commodity.

(b) For entering code numbers on various schedules, the code lists mentioned below against each schedule should be referred to:

Title of Schedule	Code lists to be used
A-1/O-1	HS Code Guide, Code-9 and Code-3
A-2/O-2	HS Code Guide, Code-9 and Code-3
A-3/O-3	Not required
J/O-3	Code-3 and Code-5 (From 0001 to 9999)
IRV/O-4	Code-3 and Code-5 (From 0001 to 9999)
E-2/P-2	HS Code Guide, Code-8, Code-9 and Code-3
E-3/P-3	Code-3, Code-7 (From 0001 to 9999) and Code-8
E-5/P-5	Not required

- (c) *At the time of filling in the forms the Authorised Dealer concerned should invariably enter the relative code numbers in the space provided for the same in the forms. The stubs earmarked for "Category" are to be used only in cases of transactions relating to imports and invisible payments.*

It is further clarified that the stubs earmarked for "Category" are not only meant for coding of payments for imports or invisibles made by the public sector but also for coding payments for imports or invisibles under cash in the private sector for which separate code has been provided in Code-8. All payments out of cash resources should be correctly correlated with those given in Code-8 and code number given accordingly. Authorised Dealers shall also follow the above procedure while coding the transactions listed on the schedules as indicated in this paragraph.

- (d) The procedure indicated above shall apply mutatis mutandis to transactions under barter arrangements and other special payment arrangements.
- (e) It should be ensured that the description of transactions given in the relevant forms conforms to the nomenclature given in the code lists. Coding should be done with extreme care. It is advisable to entrust the coding work to senior responsible staff. To guard against any possible misclassification, coding should

be independently checked. For all amounts equivalent to Taka 1 lac and above, the checking of codes should be done by supervisory staff and concerned officer.

Reporting
procedure for
cash
transaction

5. Authorised Dealers shall report to the Bangladesh Bank particulars of all their foreign exchange transactions, i.e., all outward and inward remittances effected, whether through their accounts in foreign currencies or through the Taka accounts of non-resident banks. For this purpose, Authorised Dealers must submit to the Bangladesh Bank monthly summarised statements of their transactions in each currency in which a position is maintained by them and also monthly summary statement of transactions effected on the Taka accounts of non-resident banks.

The branches shall submit the original copies of statements/schedules directly to their Head Office. The Head Offices of the Authorised Dealer banks shall send currency-wise and AD-wise statements (in soft copy) of all their ADs including statements of Head Offices (printed copy, soft copy and original copies of statements/schedules of all branches and Head Office) by the 15th day of the following month to Statistics Department, Bangladesh Bank, Head Office, Dhaka.

The duplicate copies alongwith the relevant forms should be endorsed to the concerned Area Office of Bangladesh Bank. These monthly statements/schedules from the branches should be so dispatched as to reach the concerned Area Office of Bangladesh Bank by the 5th day of the following month. The monthly statements/schedules from the Head Office/Principal Office of the Authorised Dealer bank should likewise reach the Foreign Exchange Operation Department of Bangladesh Bank, Head Office and the concerned Area Offices of Bangladesh Bank by the 12th of the following month.

The summary statements should be furnished in:

Statement S-1 : For reporting transactions in all foreign currencies other than for transactions with ACU member countries (Appendix-1).

Statement S-2 : For reporting transactions with ACU member countries in AMUs (ACU Dollar and ACU Euro) (Appendix-2).

Statement S-4 : For reporting transactions in Taka accounts of non-resident bank branches and correspondents held by Authorised Dealers (Appendix -3).

Statement S-5 : For reporting transactions in Barter and Special Trade Arrangement Accounts (Appendix-4)

Statement S-6 : For reporting transactions of sales and purchases of approved foreign currency notes. This statement shall be submitted in duplicate alongwith the usual returns as per prescribed proforma (Appendix-5).

Statement FCS-7 : For reporting transactions of personal foreign remittances of Bangladesh nationals working abroad (Appendix-6).

Statement EFCS-8 : For reporting transactions in exporters' foreign currency retention quota accounts (Appendix-7).

Statement S-9 : For reporting transactions in foreign currency accounts of resident corporate entities as mentioned in 16.B (Appendix-8).

Statement S-10 : For reporting transactions of the units of EPZ territory through ADs (Appendix-9).

Statement S-11 : For reporting transactions of the units of EPZ territory through Off-shore Banking Units (OBUs) (Appendix-10).

Statement S-12 : For reporting transactions of Money Changers (Para 25) [To be submitted by ADs on behalf of the money changers] (Appendix-11).

Statement S-13 : For reporting transactions in foreign currency accounts of other resident entities as mentioned in 16.C (Appendix-12).

6. (a) Each summary statement will be an abstract of the Authorised Dealer's ledger account and will consist of totals under specified heads. Opening and closing balances should be added making each summary a complete and balanced statement.

Compilation of
Summary
Statements

(b) Authorised Dealers shall complete only one S-4 statement for each month in which consolidated figures of all non-resident Taka bank accounts maintained with them shall be provided. It will not be necessary to complete a separate S-4 statement for each non-resident Taka bank account.

(c) While reporting transactions under various commodity exchange agreements the banks designated for handling such transactions shall follow the procedure outlined below:

Reporting
procedure under
commodity
exchange
agreements

(i) The designated banks maintaining barter accounts shall submit countrywise consolidated S-5 statement covering all the barter accounts in respect of a particular country. In other words, separate monthly returns for each barter account with a particular country need not be submitted.

(ii) The branches of the designated banks which do not maintain barter accounts will not be required to submit the S-5 statement to the concerned Area Office of Bangladesh Bank. These branches shall report the transactions alongwith the relevant forms to the designated branch which shall be responsible for consolidating all transactions in the summary statement for submission to the Bangladesh Bank alongwith the relevant forms and schedules.

Supporting
Schedules and
Forms of the
Summary
Statement

7. To support the details of the totals entered in the summary statements, every statement must be accompanied by schedules and the relative forms as indicated in the summary statements.

The schedules should be compiled as under:

Receipts and Payments Schedules

(a) Preparation of Schedule A-1, A-2, A-3, J, IRV, E-2, E-3 and E-5:

Each of the above Schedules has a combined heading as under:

Schedule	Combined Heading	
A-1	A-1/O-2	(See Appendix-13)
A-2	A-2/O-2	(See Appendix-14)
A-3	A-3/O-3	(See Appendix-15)
J	J/O-3	(See Appendix-16)
IRV	IRV/O-4	(See Appendix-17)
E-2	E-2/P-2	(See Appendix-18)
E-3	E-3/P-3	(See Appendix-19)
E-5	E-5/P-5	(See Appendix-20)

Combined headings have been provided to facilitate preparation of Schedules O&P in respect of transactions of branches who do not maintain independent currency positions but operates on the foreign currency accounts of the head/principal office/another branch, and themselves submit unbalanced summary statments to the concerned Area Office of the Bangladesh Bank. The procedure for preparation of these Schedules is described in sub-para (n) of Para 8 below.

8. (a) Schedule A-1, A-2 and A-3

Purchase of foreign currencies or debits to non-resident bank Taka accounts covering proceeds of exports from Bangladesh shall be listed on Schedule A as follows:

Schedule A-1

In cases where EXP Form is certified against purchase of foreign currencies or debit to non-resident Taka account, the transaction must be listed on a relative Schedule A-1 in triplicate showing the number of the EXP Form and the amount.

Schedule A-2

In cases where no EXP Form is certified at the time of purchase of foreign currency or debit to non-resident Taka account, the particulars will be listed on Schedule A-2 in triplicate. Such cases will fall into two categories:

- (a) Advance receipts for goods to be exported.
- (b) Where the duplicate of the EXP Form has already been lodged with the Bangladesh Bank and the triplicate is not available at the time when proceeds are received.

If an advance remittance is received for an export, the Authorised Dealer must make out an Advance Receipt Voucher (Appendix-21). When the EXP Form is ultimately made out and a deduction shown for the advance receipt, the date of the Advance Receipt Voucher must be stated on the EXP Form.

When proceeds of exports are received and EXP Form is not available, and EXP Form Not Attached Voucher (Appendix-22) must be completed.

Particulars or Advance Receipts Vouchers and EXP Form Not Attached Voucher must be listed in Schedule A-2.

Totals of Schedules A-1 and A-2 must be cast and the total of A-2 brought forward to A-1 and grand total to be shown on the A-1 which must agree with the amount entered on the summary statement. Even in cases where there are no certified EXP Forms to be submitted with the return, an A-1 schedule should be completed showing a nil figure and giving the total figure of A-2 making up the grand total on A-1.

For every item in Schedules A-1 and A-2 a certified copy of EXP Form or a voucher, as applicable, must be enclosed. Conversely, for every voucher or EXP Form enclosed, there should be an item in the

appropriate schedule. No EXP Form should be enclosed with the return against which no receipt is being reported on the Return. The forms and vouchers must be sorted in the order they are listed. If more than one schedule sheet is used, the sheets must be serially numbered and stitched together.

Separate Schedules A-1, A-2 and A-3 must be attached to the summary statement relating to each currency. It is not permitted, for example, to enter the forms in US Dollars and Sterling in the same summary statement.

Schedule A-3

Schedule A-3/O-3 has been solely designed to incorporate figures pertaining to purchase of foreign currency against exports to Myanmar under Bangladesh-Myanmar Border Trade Arrangement. The Authorised Dealer Shall attach this schedule with a separate summary statement S-1.

(b) Schedule B (Appendix-23)

Currency purchased against convertible foreign currencies is to be listed on Schedule B. Separate schedule must be made out for each currency of which the name must be written on schedule and be attached to the relative S-1, S-2, or S-6 statement. Sales of currencies within the banks should be in accordance with conditions/ restrictions as prescribed by the Bangladesh Bank from time to time.

(c) Schedule C (Appendix-24)

Currencies purchased from other Authorised Dealers or branches in Bangladesh maintaining a separate currency position must be listed on Schedule C. A Separate schedule must be made out for each currency of which the name must be written on the schedule and be attached to the relative S-1, S-2 or S-6 statement.

(d) Schedule D (Appendix-25)

Foreign currencies purchased from and sold to the Bangladesh Bank must be entered on Schedule D and totals entered on the relative summary statements.

(e) Schedules E-2, E-3 and E-5

Forms relating to sales of foreign currencies to the public must be listed as under:

- (1) IMP Forms on Schedule E-2.
- (2) TM Forms on Schedules E-3.
- (3) No form is required for Schedule E-5.

As with schedule A, a separate schedule must be made out for each currency and attached to the respective S-1 , S-2, S-4 or S-5 statement. For every item listed in schedules E (excepting E-5) there must be a payment form (IMP or TM, as appropriate to the transaction) and these forms must accompany the relative schedules. No form should be submitted which is not listed on the schedules and forms should not be sent in duplicate. E-5 is meant for reporting import payments to Myanmar under Bangladesh-Myanmar Border Trade Arrangement.

(f) Schedule F (Appendix-26)

Currencies sold against purchases of other foreign currencies is to be listed on schedule F. Separate schedule must be made out for each currency of which the name must be written on the schedule and be attached to the relative S-1, S-2 or S-6 statement. Purchases of currencies should not breach the conditions/restrictions prescribed by the Bangladesh Bank from time to time.

(g) Schedule G (Appendix-27)

Currencies sold to other Authorised Dealers or branches in Bangladesh maintaining a separate currency position must be listed on Schedule G. A separate schedule must be made out for each currency of which the name must be written on the schedule and must be attached to the relative S-1. S-2 and S-6 statements.

(h) Schedule H (Appendix-28)

Currencies bought against credits to non-resident bank Taka accounts must be entered on Schedule H. A separate schedule must be made out for each currency and attached in duplicate to the relative summary statement S-1 or S-2 and total amount of currency

shown on the schedule must agree with item 4 on the purchase side of the relative summary statement while total of Bangladesh Taka figures must agree with the totals of item 4 on credit side of S-4 statements.

(i) (a) Schedule J (J/O-3)

All 'C' forms (Appendix-5/6, Vol-1) must be listed on Schedule J, a separate list being made for each currency. The schedules must be attached to the relative S-1, S-2 or S-4 statements and the totals on the schedule must agree with those entered in the statements.

For every item appearing in the Schedule, a 'C' Form must be attached. In cases of encashment of foreign currency instruments by Foreign Missions in Bangladesh, the name of the Mission concerned should invariably be mentioned on the C Form.

Authorised Dealers must carefully, note that Schedule J is to cover items OTHER THAN RECEIPTS FOR EXPORT. Export receipts are to be included under Schedule A and not under Schedule J.

(b) Inward Remittance Voucher IRV (IRV/O-4)

The voucher is designed to collect details regarding inward remittances. Authorised Dealers should give information in respect of "Purpose" as clearly as possible. In cases where remittances are similar as to "purpose", "Country of origin" and "Currency" in which payments have been received, the Authorised Dealer may pass one combined entry on the voucher. In the case of inward remittances of the Foreign Missions in Bangladesh, the name of the Mission concerned should invariably be mentioned in the "Inward Remittance Voucher". The total amount must tally with the corresponding entry against item No.3 of the relative summary statement.

(j) Schedule K

The schedule K is not related to the Summary Statements S-1, S-2 or S-4 (Paragraph 18 below).

(k) Schedule L (Appendix -29)

Debits to non-resident bank Taka Accounts covering transfers to other non-resident bank Taka Accounts must be listed on Schedule L and the total amounts of Taka must agree with the total on S-4 statement, The schedule should be submitted to the Bangladesh Bank in duplicate with the relative summary statements.

(i) Schedule M (Appendix-30)

Debits to non-resident bank Taka Accounts against sales of foreign currencies must be listed on Schedule M and the total must agree with the amount entered on S-4 statement. Thus, for example, if US Dollars are sold to a US bank against debit to that bank's non-resident Taka account, the US Dollar will be reported against item No. 4 on the sales side of the S-1 statement for US Dollar. The schedule should be submitted to the Bangladesh Bank in duplicate with the relative summary statements.

(m) Schedule N (Appendix -31)

The closing balances of the non-resident bank Taka Accounts must be listed on Schedule N. They should be grouped according to countries or currency groups. The final total must agree with the amount entered for closing balance on the S-4 statement.

(n) Schedules O & P (Appendices -32 & 33)

Branches that do not maintain independent currency positions but operate on the foreign currency accounts of their head office/principal office/another branch are required to submit to the Area Office of the Bangladesh Bank unbalanced summary statements S-1, S-2 etc. Their transactions eventually reflect in the relative currency accounts although not in the same reporting period. The transactions on account of branches booked in the currency account are reported on schedule O & P .

The branches operating on head office/principal office/another branch account will continue to prepare the summary statements in the usual manner but prepare the supporting schedules in quadruplicate. The originals, duplicates and triplicates of these schedules after deleting O-1, O-2, O-3 and O-4 from the headings and similarly after deleting P-2 and P-3 respectively will be sent alongwith the summary statements and relevant forms to

the concerned Area Office of the Bangladesh Bank. The quadruplicate after deleting A-1, A-2 J, IRV, E-2 and E-3 from the heading will be sent to the office of the Authorised Dealer on whose foreign currency account they operate.

The Authorised Dealer whose currency account has been operate upon will amend the Schedules O-1, O-2, O-3, O-4, P-2 and P-3 received from the branch by deleting such entries which have not been booked during the reporting period and adding those of the previous period which have been booked during this period. The total of the amended Schedules O-1, O-2, O-3, & O-4 will be listed on Schedule O and the total of Schedules P-2 and P-3 listed on Schedule P for each branch. The aggregates of Scheule O and P should respectively match with items 8 of Purchase and Sale sides of the summary statements S-1, S-2 and items 6 of Purchase and Sale side of the Summary Statement S-4.

In view of the extra work involved in the preparation of the supporting schedules in respect of branch transactions the head office/principal office may submit these to the Bangladesh Bank within seven days from the date of submission of the summary statements/schedules. In other words, summary statement alongwith all Schedules, other than O and P and their supporting Schedules O-1, O-2, O-3, O-4, P-2 and P-3 should be submitted within the prescribed normal time limit, viz, by the 12th and the reconciled Schedules O and P by the 27th of the following month.

(o) Schedule R (Appendix-34)

Credits to non-resident bank Taka accounts covering transfers from other non-resident bank Taka accounts must be listed on Schedule R and the total amounts of Taka must agree with the total on S-4 Statement. The schedule should be submitted to the Bangladesh Bank in duplicate with the relative summary statements.

(p) Opening and Closing Balances

The opening and closing balances are to be taken from the currency accounts in the books of the Authorised Dealer. The abbreviations Cr. or Dr. on the summarized statements are interded to signify :

Cr.- Credit balances with agents or correspondents abroad as shown by Debit balances in own books.

Dr.- Debit balances with agents or correspondents abroad as shown by Credit balances in own books.

Balances of customers' foreign currency accounts should be excluded from the Authorised Dealer's balances.

(q) Items without schedules

Schedules are not needed for the following items on the various Statements viz.,

Statement	Purchases side	Sales side
	(Item No.)	(Item No.)
S-1	Nil	4
S-2	Nil	4
S-4	Nil	5
S-5	Nil	4
S-6	4,5	3,4

All that is necessary is to insert one total covering the relative period.

9. Foreign currency notes

Authorised Dealers are asked not to include their holdings of foreign currency notes in the balances reported on the S-1 and S-2 statement and they are to omit their transactions in currency notes completely except where such transactions result directly in entries on their currency accounts. Examples of these are when an Authorised Dealer under special license imports bank or currency notes from abroad paying for them by drawing on the currency account and alternatively when an Authorised Dealer sends a batch of currency notes abroad to be credited to his account. In the first instance the transaction should be treated as sale of currency and reported on TM Form which will be included in Schedule E-3. In second case the Authorised Dealer will report the purchase of the currency under the head "Purchases covering remittances from abroad other than for exports" on the relative Summary Statement. Again, if a traveller obtains US\$ 1000 TCs and US\$ 500 in Federal Reserve currency notes as his travel quota the transaction shall

be included in Statement S-1 as the sale of US\$ 1000, the transaction of US\$ 500 in currency notes being omitted.

10. Method of dispatch of Statements to the Bangladesh Bank :

The Statements being dispatched to the Bangladesh Bank should be put in separate envelopes or packages, i.e., each of the S-1, S-2, S-4, S-5, S-6, FCS-7, EFCS-8, S-9, S-10, S-11, S-12 & S-13 statements separately. On the outside of the envelopes or covers, preferably on the back in the top left corner, the name of the Authorised Dealer, the last date of the respective period, the type of statement enclosed and the currency should be shown. Example:

XYZ Bank

Period ended 31.12.2008

Statement S-1

Currency US\$

Reporting of transactions under FC accounts other than those of Bangladesh nationals working abroad

11. Deposits to and withdrawals from the foreign currency account shall not be included in the usual Summary Statements viz., S-1, S-2 etc. of the Authorised Dealers. Withdrawals made from these foreign currency accounts for payment in Taka in Bangladesh should, however, be treated as inward remittance and, therefore, the amount involved should be shown as purchase in the usual summary statements viz., S-1, S-2 etc.

Reporting of transactions of personal foreign remittances and transactions in FC accounts of Bangladesh nationals working abroad.

12. For reporting personal foreign remittances of Bangladesh nationals working abroad and transactions under foreign currency accounts of such Bangladesh nationals, head offices of Authorised Dealers shall submit separate monthly Summary Statements FCS-7 (Appendix-6) for Pound Sterling, US Dollar, EURO and Japanese Yen in duplicate in a consolidated form covering figures from all Authorised Dealer branches, directly to the Licencing and Drawing Arrangement Section, Foreign Exchange Policy Department, Bangladesh Bank, Head Office, Dhaka by 10th of the following month. The figures reported in summary statements must be supported by Schedules FCR-1, 2, 3 etc. and FCP-1, 2, 3, etc. alongwith relevant IMP, TM Forms. Transactions in currencies other than Pound Sterling, US Dollar, EURO and Japanese Yen should be reported in equivalent Pound Sterling, US Dollar, Euro or Japanese Yen.

Inward remittance receipts/deposits through banking channel into FC accounts and FDD/TTs purchased from Bangladesh nationals working abroad for their family maintenance shall be reported in FCR-1. Inward remittances received through Taka A/C of non-resident bank branches, correspondents, exchange houses and subsidiaries abroad shall be reported in FCR-2, foreign exchange locally deposited (cash, TC, Draft, etc.) in FC A/Cs of Bangladesh nationals working abroad shall be reported in FCR-3 and postal inward remittance to be reported in FCR-4. The above transactions shall be shown in Summary Statement FCS-7. On disposal of foreign exchange, the resultant Taka proceeds credited to non-resident Taka account of foreign branch/correspondent shall be reported in Schedule FCP-1 (payment for imports) if fund is utilised to cover payment for imports and in FCP-6 (Purchased by AD) in case fund is placed for sale. The contra entry shall be reported in S-1 (purchase side column 9) for draft, TC etc. and in S-6 (purchase side column 5) for cash. Separate FCP-6 shall be reported for draft, TC and cash.

Transactions which are settled through the ACU mechanism utilising funds from the foreign currency accounts of Bangladesh nationals working abroad shall be reported in Summary Statement S-2. The supporting schedules (E-2, E-3 etc.) however should be separately and distinctly identified by means of a suitable inscription according to the transaction's mode of financing viz. cash, foreign currency funds of Bangladesh nationals working abroad as the case may be. The summary total must agree with the total of the schedules.

13. (a) Payments against inland LCs in foreign exchange (See Para 38, Ch-7, Vol.1) shall be reported in Summary Statement S-1 against serial no. 8 on sales side as "payment against inland LC". The recipient Authorised Dealer shall report the receipt against serial no. 9 on the purchase side of S-1 as "receipt in settlement of inland LC". For purchase and sale of fertilizers between Bangladesh and KAFCO two purpose codes 6016 and 2016 (as the cash may be) shall be used in purchase side and sale side of Summary Statement S-1 respectively.

Reporting of
inland LC
settlements

(b) Transactions in foreign currency retention quota accounts of exporters are to be reported in the following manner:

Reporting of
transactions
under exporters'
FC retention
quota accounts.

(1) Monthly Summary Statement EFCS-8 (Appendix-7), containing all transactions made under the exporters' foreign currency retention quota accounts shall be prepared and submitted.

(2) The amount in foreign currencies (except ACU Dollar/ACU Euro) credited to retention quota account (out of repatriated export proceeds) shall be shown under serial no. 8 in the sales side of S-1 as "Transfer on account of exporters retention quota to EFCS-8". As a contra, this amount shall be shown in the deposits side of Statement EFCS-8 against serial no. 1. Schedule EFCS-1 (Appendix-7-I) shall be accompany this statement.

(3) The amount in ACU Dollar/ACU Euro credited to retention quota account out of export proceeds repatriated under the ACU mechanism shall be shown in the sales side of S-2 against serial no. 8 as "Transfer to S-1 on account of exporter's retention quota". Simultaneously, this amount will be shown in the purchase side of S-1 against serial no. 9 as "Receipt from S-2/ S-4/ S-5 on account of exporter's retention quota." The same amount shall be reported as contra in the sales side of S-1 (against serial no. 8) and EFCS-8 as described in sub-para (2) above.

(4) Retention quota against export receipts through non-resident Taka account shall be credited by the Authorised Dealer to the retention quota account by selling equivalent Pound Sterling/US Dollar/ Euro/ Japanese Yen, which will be shown in the sales side of S-1 against serial no. 8 as "Transfer on account of Exporter's retention quota". This amount shall be reported in the deposits side of EFCS-8 against serial no. 1 alongwith supporting schedule EFCR-1 as mentioned in subpara (2) above.

(5) For barter transactions, the same procedure as described under (3) above shall apply, except that the transfer to S-1 will in this instance be from S-5 rather than S-2.

(6) The portion of retention quota maintained as term deposits is to be shown separately at item no. 1 on the deposit side of EFCS-8 in the space provided for therein.

(7) The amounts debited from the exporter's retention quota accounts for imports and other expenses by the exporters shall be reported in the withdrawal side against nos. 1 and 2 enclosing schedules EFCP-1 and EFCP-2 respectively (Appendices 7-II and 7-III) .

(8) Debits to retention quota accounts for payment settlement through ACU shall be shown in the withdrawal side of EFCS-8 at sl. no. 3 as "Transfer to S-2 for settlement under ACU" and its contra on the purchase side of S-2 against serial no. 9 would be "Receipt by way of transfer from EFCS-8 for payment through this account".

Reporting of
Transactions of
EPZ Units

14. A. In order that exports or other invisible earnings/imports or other invisible payments of EPZ entities are separately accounted for, the Authorised Dealers shall open Notional Account of EPZ' for their EPZ constituents to which all foreign currency receipts/payments of the EPZ constituents will be credited/debited. Deposits into/withdrawal from the Notional Account shall not be taken into the regular exchange position of the Authorised Dealer.

EPZ shall be treated as a separate economic territory. A separate country code 2998 has been assigned for EPZ, under which all foreign currency transactions with EPZ entities (between EPZ and Bangladesh) shall be reported. For the transactions of various nature, appropriate existing codes should be used.

Authorised Dealers should maintain separate register/ledger for foreign exchange transactions with EPZ entities.

B.1. (a) For reporting transactions of EPZ constituents, ADs shall use Summary Statement S-10. S-10 shall be used for reporting transactions of EPZ entities with abroad, Bangladesh, within the EPZ and other EPZs through ADs. The Statement shall be printed in light yellow coloured paper.

(b) Off-shore Banking Units (OBUs) shall use Summary Statement S-11 for reporting transactions with EPZ constituents (Type-A units). S-11 shall be used for reporting transactions of EPZ entities (Type-A units) with abroad, Bangladesh, within the EPZ and other EPZs through OBUs and it shall be printed in yellow coloured paper.

(c) The schedules for reporting transactions of EPZ entities (by ADs/OBUs) shall be A-1, A-2, J, E-2, E-3 etc.

(d) For reporting of exports, imports, other receipts/payments supporting documents like invoice with Forms EXP, IMP, TM, C shall be attached where applicable.

(e) For reporting of ACU transactions in S-10 & S-11, ADs & OBUs shall use ACU currency code 98 for reporting ACU transactions in ACU Dollar and 47 for reporting ACU transactions in ACU Euro.

B.2. For transactions of EPZ units with Bangladesh through ADs/OBUs, a country code 9999 has been assigned for Bangladesh under which all transactions with Bangladesh shall be reported.

C. Transactions of exports, imports, invisible receipts & payments of Bangladesh with EPZ shall have to be taken into regular exchange position of Authorised Dealers and shall be reported in the normal summary S-1 with supporting Schedules A-1, A-2, J, E-2, E-3 etc.

D. The portions of export proceeds of EPZ industries encashed in Taka shall be taken into the regular exchange position of the Authorised Dealers and shall be reported in the normal Summary S-1 and Schedules J/IRV as invisible receipts by debiting to the Notional Account.

Amalgamation of cash holdings pertaining to FC accounts of customers and regular accounts of Authorised Dealers

15. Authorised Dealers may amalgamate stocks of foreign currency notes purchased from customers (and taken into exchange position) and those credited into FC accounts of customers in so far as separate accounts are maintained of these stocks. They may also transfer foreign currency notes from one account to another with a corresponding transfer of funds from or to the special accounts to or from the special accounts relating to balances of customer's FC accounts.

Transfer of foreign currency notes from the special accounts relating to balances of customer's FC accounts to the exchange position of the Authorised Dealer should be reported in S-6 Statement against item No. 5 (other state) and the transfer of the corresponding amount from the Authorised Dealer's regular account to the aforesaid special account as sale against item No. 8 of the S-1 statement. Similarly, transfer of foreign currency notes from the exchange position of an Authorised Dealer to the special account relating to balances of customer's FC Accounts should be reported as sale against item No.4 (others state) of the S-6 Statement and the corresponding transfer of the fund from the said special account to the regular account of Authorised Dealer should be reported as purchase against item No. 9 of the S-1 Statement.

16. A. Transactions relating to personal foreign remittances of Bangladesh nationals working abroad along with deposits into and withdrawals from FC accounts of such Bangladesh nationals shall be reported in Schedules FCR and FCP as under:

(a) Deposits :

(i) FCR-1 (Appendix-6-I)- Country-wise receipts of inward remittances through banking channel (as mentioned in Para 12).

(ii) FCR-2 (Appendix-6-II)- Country-wise receipts of inward remittances through non-resident Taka accounts. (as mentioned in Para 12)

(iii) FCR-3 (Appendix-6-III)-Drafts, TCs, cash etc. locally deposited into FC accounts and purchases of drafts, TCs, cash etc. from Bangladesh nationals working abroad.

(iv) FCR-4 (Appendix-6-IV) Country-wise receipts of inward remittances through postal channel.

(v) FCR-6 (Appendix-6-V)- Transfers from FC accounts maintained with other Authorised Dealers and/or conversion from other foreign currency.

(b) Withdrawals :

(i) FCP-1 (Appendix-6-VI)- Payment against imports.

(ii) FCP-3 (Appendix-6-VII)-Payments for invisibles.

(iii) FCP-6 (Appendix-6-VIII) Purchases by Authorised Dealer for transfer to S-1 for other than cash /S-6 for cash.

(iv) FCP-8 (Appendix-6-IX)- Transfer to abroad from FC account.

(vii) FCP-9 (Appendix-6-X)- Transfer to FC Accounts with other banks.

B. Transactions relating to deposits into and withdrawals from FC accounts of resident corporate entities other than of EPZs shall be reported in Statement S-9 (Appendix 8) alongwith the following schedules :

RFCR-1 : (Appendix-8-I) : Country-wise receipts of equity capital into FC accounts through banking channel from abroad:

RFCR-2 : (Appendix-8-II) : Country-wise receipts of intra-company loan into FC accounts ;

RFCR-3 : (Appendix-8-III) Country-wise receipts of foreign long-term loan into FC accounts ;

RFCP-1 : (Appendix-8-IV): Amount debited for import payment

RFCP-2 : (Appendix-8-V): Amount debited for invisible payments.

RFCP-3 : (Appendix-8-VI) : Purchased by ADs for transfer to S-1 (Schedule-J/IRV).

Transactions in the foreign currency accounts of resident corporate entities (industrial concerns, gas/oil/other minerals exploration companies, power generation companies, mobile phone companies, non-bank financial institution, NGOs, microfinance institutions and other organisations maintaining FC accounts with permission from Bangladesh Bank) shall be reported in Summary Statement S-9 along with the schedules mentioned above at this para.

C. Transactions relating to deposits into and withdrawals from foreign currency accounts of residents opened and maintained under general permission as mentioned in Chapter 13 (section I & Section III), Guidelines for Foreign Exchange Transactions, 2009 (Vol-1) [Foreign nationals residing in Bangladesh, foreign firms registered abroad and operating in Bangladesh, Bangladesh nationals working with the foreign/international organisations operating in Bangladesh who get their salaries and allowances in foreign currency, local and joint venture contracting firms employed to execute projects by foreign donors/international donor agencies, Diplomatic Bonded warehouses operating in Bangladesh having limited money changing licence, Resident Foreign Currency Deposit (RFCD) Accounts of Bangladesh nationals etc.)] shall be reported in Statement S-13 (Appendix 12) alongwith the following Schedules :

RPFCR-1 (Appendix-12-I) : Country-wise receipts from abroad in foreign currency accounts ;

RPFCP-1 (Appendix-12-II) : Country-wise issuance of FC in the form of cash/TC/draft/card on account of travel abroad from FC account;

RPFCP-2 (Appendix-12-III) : Country-wise transfer abroad on account of family maintenance and for other purposes from FC accounts;

RPFCP-3 (Appendix-12-IV) : Country-wise payment on account of imports from FC accounts.

D. Transactions in the Non-resident Foreign Currency Deposit (NFCD) Accounts [Chapter 13, section-II, GFET 2009, (Vol-1) and foreign currency accounts of the following entities shall be excluded for reporting under S-9 or S-13:

- 1) Foreign national residing abroad;
- 2) Foreign firms registered abroad and operating abroad;
- 3) Foreign missions and their expatriate employees;
- 4) International bodies/organisations as stated in the Code Lists titled 'Reporting of External Sector Transactions by the Authorised Dealers' published by Bangladesh Bank (Code-3, No. 2701-2799).

17. Authorised Dealers themselves shall make arrangements for printing of Forms and Returns from time to time which should conform exactly to the size, color, contents and format as prescribed by the Bangladesh Bank, in the following manner:

(a) The stubs provided on the forms EXP and IMP will be filled in by Authorised Dealers in the following manner :

The first four boxes of EXP and IMP number will bear Authorised Dealer's branch code assigned by the Bangladesh Bank and the next five boxes are meant for mentioning the serial number of 'Register of Issuing Forms' maintained at the bank and the last two boxes are meant for mentioning the last two digits of the year of registration.

(b) Forms and Schedules other than TM, IMP and EXP shall not bear any serial number.

(c) Size of different Forms, Statements, Schedules etc. shall be as under;

Name of Forms, Statements, etc.	Size	
	Length	Breadth
Forms EXP, IMP, TM and all Statements	36 cm	23 cm
All Schedules	30 cm	21 cm

(d) Papers of the following colours should be used for printing the the various Summary Statements :

Name of Statement	Colour
S-1	Light green
S-2	Light blue
S-4	Orange
S-5	Pink
S-6	White
FCS-7	Light grey
EFCS-8	Grey
S-9	Brown
S-10	Light yellow
S-11	Yellow
S-12	Violet
S-13	Rose

Authorised Dealers should take utmost care in the printing of these Forms exactly as prescribed, and should ensure adequate supply of Forms to their customers to avoid any complaint of non-availability/scarcity.

Operations on
private non-resident
Taka account

18. Authorised Dealers must submit in Schedule K (Appendix-35) quarterly return of operations of private non-resident Taka accounts of non-bank clients (i.e. other than Taka accounts of non-resident banks which are reported on S-4 Statement). The schedules shall reach the concerned Area Office of the Bangladesh Bank by 12th April, 12th July, 12th October and 12th January. Only totals for all such accounts of credits and debits and debits passed during the period and of the balances are required. Schedule K consists of the following categories :

(a) Private non-resident Taka accounts of Bangladesh nationals other than bank branches and correspondents.

(b) Private non-resident Taka accounts of non-Bangladesh nationals excluding bank branches and correspondents.

19.A Head Offices/Principal Offices of the Authorised Dealers are also required to submit the following statements relating to imports to the General Manager, Foreign Exchange Policy Department, Bangladesh Bank, Head Office, Dhaka:

(a) Monthly statement of outstanding payment commitments abroad in the prescribed proforma (Appendix-36) as of the month end, reaching the Bangladesh Bank by the 15th of the following month. Position in regard to public sector including TCB and the position in regard to the private sector should be shown separately, using separate forms for each of the two groups.

Statement of outstanding foreign payment commitments

(b) Monthly statement (Appendix-37) showing commodity wise value of import LCs outstanding as of each month end, to reach the Bangladesh Bank by the 10th of the following month.

Commodity-wise statement of import LCs opened and outstanding

(c) Commodity-wise statement of L/C opening & settlement for 5 days (Appendix 38).

(d) Commodity-wise weekly statement of LC opening and settlement (Appendix 39).

(e) Commodity-wise fortnightly statement of LC opening of 8 selected items valuing upto USD 50,000 and above USD 50,000 (Appendix 40).

(f) Monthly statement of maturity of payment under deferred payment of import LCs/Contracts (Appendix 41).

19.B. Head Offices/Principal offices of the Authorised Dealers are also required to submit the following statements to the General Manager, Foreign Exchange Policy Department, Bangladesh Bank, Head Office, Dhaka:

(a) Monthly consolidated statement of Convertible Taka Accounts and Foreign Currency Accounts (Appendix 42).

(b) Half yearly statment of receipts of grants for voluntary activities in Banlgadesh by NGOs (Appendix 43).

(c) Monthly statement of release of foreign exchange against travel, treatment and education abroad (Appendix 44).

20. Authorised Dealers are required to furnish half yearly Returns in the prescribed proforma (Appendix-45) to the Bangladesh bank as of June and December end showing the balances held by them in blocked accounts. These Return should reach the Bangladesh Bank by the 7th July and 7th January respectively. This Return should show account holders resident in each country separately. Similarly, half yearly Returns in the prescribed proforma (Appendix-46) showing the securities held by Authorised Dealers in blocked accounts should also be furnished.

Returns of blocked accounts and securities

These Returns should include the balances and securitites held in non-resident accounts blocked by orders of the Bangladesh Bank. Where there are no accounts or securities to report, nil return should be sent. The Returns as of 30th June and 31st December should reach Bangladesh Bank by the 7th of July and January.

Reporting
procedure for
imports under
foreign loans and
grants

21. The procedure with regard to coding as mentioned in this Chapter shall also apply to imports under foreign loans and grants with the following modifications:

(a) IMP Forms shall be listed on a schedule bearing combined heading style EL-1/EL-2/EL-3 (Appendix-47). The schedules will be prepared in duplicate in the following manner:

(i) In cases where no remittance is involved, the heading EL-1 to be retained and headings EL-2/EL-3 deleted.

(ii) In cases of imports under reimbursable loans and credits under which payments are first made out of Bangladesh's cash resources and are subsequently reimbursed by loan/grant giving agency, the heading EL-2 is to be retained and the headings EL-1/EL-3 to be deleted.

(iii) In Case of supplier's credit under which remittance of down payment is involved, the heading EL-3 to be retained and the headings EL-1 and EL-2 deleted. The relative Schedule EL-3 bears pertinent country, commodity and category codes. Payments of interest should, however, be reported on TM Forms and Schedule E-3 and the purpose should invariably be coded against the interest Code Number.

Authorised Delaers should take extreme care in reporting cases where IMP Forms are not required. Such cases should invariably be reported in schedule EL-1. It should also be noted that like EL-3, EL-1 and EL-2 bear pertinent country commodity and category codes.

(b) Separate Schedule should be used for each Loan/Grant. The name of the Loan/Grant should be clearly described on the schedule in the space provided therefor.

(c) With regard to coding of Schedules EL-1/EL-2/EL-3, the procedure shall be as follows:

(i) The stubs on the right hand top of the Schedule should be left blank.

(ii) In the column meant for amount the amount in foreign currency should be stated.

(iii) The existing codes as prescribed by the Bangladesh Bank including HS codes are to be used as usual in the Schedules for coding commodity, country, department, currency etc.

Authorised Dealers shall submit Schedule EL-1/EL-2/EL-3 relating to Loans/Grants with relative Summary Statements to the Bangladesh Bank along with other Summary Returns in the usual manner.

22. Authorised Dealers shall maintain records of their exchange position in foreign currencies as at the close of business on each working day in the prescribed proforma (Appendix 48A, Appendix-48B). The currency wise daily exchange position statements shall be submitted to Bangladesh Bank on the following working day.

Submission of
daily exchange
position statement

Banks shall maintain their overall exposures in foreign currencies (overall net exchange position) within the '**Open position limit**' at the end of the day. The open position limit is required to be approved by the Bangladesh Bank on the basis of total capital (sum of Tier-1, Tier-2 & Tier-3) and some other qualitative judgements.

The proforma of exchange position has been drawn up to suit the different types of book keeping used in different banks. The main items which may cause some difficulties are explained below. In the event of any further difficulty being encountered, the Authorised Dealer should refer the matter to the Foreign Exchange Policy Department of Bangladesh Bank.

Guidelines for Calculation and Reporting of Foreign Exchange Exposure of Bank.

Foreign currency exposure of bank is defined as the sum of all foreign currency denominated assets and liabilities. The exposure shall also include the net forward and other possible off-balance sheet items (as decided by Bangladesh Bank) in each currency. No foreign currency denominated asset or liability can be ignored, unless it has been explicitly agreed with the Bangladesh Bank.

Bank's overall foreign exchange exposure (i.e. overall net exchange position) is to be measured in two successive steps: first, the measurement of the exposure in each single currency, and second, the measurement of overall foreign exchange exposure (i.e. overall net exchange position) by aggregating the sum of the net short positions or sum of the net long positions whichever is higher.

Calculation of Net Exchange Position in Each Currency

Bank's net exchange position in each currency shall be calculated by summing (i) net position in balance sheet items and (ii) net position in off-balance sheet items.

Balance sheet items include spot position only. The net spot position is the difference between foreign currency assets and the liabilities in the balance sheet. This should include all accrued income/expenses.

Off-balance sheet items include all foreign currency denominated assets and liabilities not included in the balance sheet. These transactions are recorded in the off-balance sheet section of the book of a bank.

Off-balance sheet items include forward position denominated in foreign currency. Net Forward Position in a currency represents all amounts to be received less all amounts to be paid at a future value date under forward foreign exchange transactions including the far leg position of currency swap contracts.

Therefore, banks shall arrive at net foreign exchange position in each currency by adding (i) net spot position and (ii) net forward position.

Banks shall, thus, calculate the overall net exchange position in the following manner:

- (i) Calculate the net exchange position in each currency;
- (ii) Convert the net positions in various currencies in equivalent USD [using the conversion rate determined by 'Forex Reserve and Treasury management Department (FRTMD) of Bangladesh Bank' or 'Bangladesh Foreign Exchange Dealers Association (BAFEDA)'];
- (iii) Arrive at the sum of all the net long positions;
- (iv) Arrive at the sum of all the net short positions;
- (v) Arrive at the overall net foreign exchange position [higher of (iii) or (iv) above]

The overall net foreign exchange position thus arrived must be kept within the limit approved by Bangladesh Bank.

Net Exchange Position shall be worked out on the basis of opening balance and other transactions of the day concerned as per the local books of the Authorised Dealer. All assets take the form of debit balances and all liabilities the form of credit balances. Therefore, if an Authorised Dealer holds a credit balance with its correspondent/OBU book, its local book will show a debit balance, as the AD is holding an asset. Similarly, an overdrawn position with overseas correspondent/OBU book will be shown as a credit balance in local book. No under valuation shall take place; assets are to be marked to market in adherence to the 'Guidelines on Foreign Exchange Risk Management'. Balance sheet and off-balance sheet exposures are to be reported separately but added together to arrive at overall exposures in individual currency. The nostro balances as per local book and nostro balances as per book of the overseas correspondents/OBU should be completely reconciled. The banks shall take utmost measures for complete reconciliation as suggested in the 'Guidelines on Foreign Exchange Risk Management'.

Submission of Daily Exchange Position Statement

Banks are required to submit two daily statements:

- i. Statement stating the opening exchange position and transactions during the reporting day (Appendix 48A);
- ii. The position at the close of the day (Appendix 48B), i.e., the opening position for the next day.

Transfer between different foreign currency accounts does not affect in day transaction. For instance, the transfer of the balance in an NFCD account after maturity to an approved foreign currency account does not constitute buy or sale on the part of the bank on the day transaction.

Description of some items of the formats [Appendix 48A, Appendix 48B]

Clarification of the contents of the columns :

Item in Column	Clarification
1	Balance sheet items in USD only
2	Balance sheet items in EURO only
3	Balance sheet items in JPY only
4	Balance sheet items in GBP only
5	Summation of balance sheet items in all other currencies converted in equivalent USD
6	Off-balance sheet items in USD only
7	Off-balance sheet items in EURO only
8	Off-balance sheet items in JPY only
9	Off-balance sheet items in GBP only
10	Summation of off-balance sheet items in all other currencies converted in equivalent USD
11	Total of long positions (among different currencies as indicated in Row 1.D and Row 8, as the case may be) in equivalent US Dollar
12	Total of short positions (among different currencies as indicated in row 1.D and row 8, as the case may be) in equivalent US Dollar
13	Overall net foreign exchange position i.e. higher of 11 or 12 above with + (plus) sign in case of long position and with - (minus) sign in case of short position as the case may be.

Clarification of Items of the Rows

1. A.id: Outward bills purchased

Banks have different methods of entries for outward bills purchased. If a bank inputs the value of any outward bill purchased immediately into their currency account, then such transaction need not be reported under this head. On the other hand, some banks debit their bills purchased to a temporary suspense account and transfer to their currency account when the bill is realised. When the exchange position is prepared before realisation of the bill(s), the total outstanding purchased export bill should be reported under this head. After realisation of bills, such transactions are to be reported in local book and the respective head will be adjusted accordingly. The amount of bills sent for collection shall not to be reported under this head.

1. A.ie: Others

Opening balance of any foreign asset not covered in 1.A. (ia through id) shall be reported under this head. Besides, amount of unsettled spot purchase transactions (spot purchase transactions not yet settled/not yet booked for) against firm deal/contract shall be reported under this head. The particulars of such balances, if reported, should be mentioned in foot note. After settlement, such transactions are to be booked for in local book and the respective head will be adjusted accordingly.

1. A.iib5: FDDs, MTs and TTs payable

Banks issue FDDs, MTs and TTs on correspondents to pay foreign currency or equivalent to the beneficiaries by debiting their nostro accounts. If a bank inputs the value of such instruments/transfers immediately into their currency account, then such transactions need not be reported under this head. If the Authorised Dealer does not enter into his currency position the amount of draft or transfer until it is actually paid, the amount need to be reported under this head. After settlement, such transactions are to be reported in local book and the respective head shall be adjusted accordingly.

1. A.iib6: Others

Balances on account of customer account other than FC, NFCD, RFCD, ERQ etc. (out of exchange position) and not covered by any head as mentioned above shall be reported under this head. The particulars of such balances, if reported, shall be mentioned in footnote.

1. A.iic : Back to back letters of credit-fund awaiting for remittance

Under back-to-back import system, import bills are usually paid from export earnings. Bank receives export proceeds and retains

these to settle import bills accordingly on maturity. Balance in these accounts (e.g. back to back margin account) should be reported under this head. After payment is made on maturity, such transactions are to be reported in local book and the respective head shall be adjusted accordingly.

1. A.iiid: Others

Opening balance of foreign liabilities not covered in 1.A (iia through iic) shall be reported under this head. Besides, amount of unsettled spot sales transactions against firm deal/contract shall be reported under this head. The particulars of such balances, if reported, should be mentioned in foot note. After settlement, such transactions are to be booked for in local book and the respective head will be adjusted accordingly.

1. Aiii: Net position of assets/liabilities:

Difference between the total of items under A.i and total of items under A.ii shall be reported under this head.

1. B: Forward against contract

Banks offer forward booking to other banks and customers as well. Currency-wise net outstanding amount of forward derived from purchase or sale from/to banks and customers against firm contract shall be reported under this head.

1. C: Contingent liability

Outstanding amount of contingent liabilities (Letters of credit, guarantees, acceptances, others) at the beginning of the day is to be reported. However, the amount under this head shall not be considered for calculation of net exchange position.

2. Spot/Cash transactions of the day

Spot transaction is single outright transaction involving the exchange of two currencies at a rate agreed on the date of the contract for value or delivery (cash settlement) within two business days. Cash transaction is the transaction involving the exchange of two currencies at a rate agreed where settlement takes place immediately (usually in the same day). These are to be reported under this head. To mention, cash settlement of forward transactions, settlement of near leg and far leg spot transaction of swap contracts (buy/sell as the case may be) shall be reported under this head (Please see below) .

3. Forward transactions of the day

Forward transactions involve the exchange of two currencies at a rate agreed on the date of the contract for value or delivery (cash settlement) at some future date (more than two business days).

Swap Transaction is a combination of a spot and a forward transaction and involves a simultaneous purchase and sale of two currencies against each other.

Forward transactions (alongwith those derived from swap transactions i.e. far legs of swap transactions) of the day under report with banks and customers are to be reported under the above head. However, sales, purchases and settlement of such transactions are to be reported under different heads as stated in the format.

Settlement of swap transactions

Transactions derived from swap contracts are to be reported simultaneously under sl. no. 2 (Spot transactions) and 3 (Forward transactions) of the exchange position statement. The near leg spot transaction of the currency is to be reported under sl. no. 2 while far leg of the swap contract is to be reported in sl. no. 3.A1 of the exchange position statement under the head of forward transactions (purchase or sale as the case may be). On maturity, the far leg transaction is to be reported under spot (buy/sell) as reversal of the previous one and to neutralise the forward book position, the settled transaction amount shall be shown as forward purchase/forward sale settlement under the respective head in sl. no. 3.A2.

4. Issuance and settlement of contingent liabilities during the day

Issuance and settlement of contingent liabilities during the day (which shall be excluded for calculation of foreign exchange exposures) like letters of credit and letters of guarantee, are to be reported under this head.

5. Total spot position of the day

It is the sum of the spot position at the beginning (A.iii) and the total spot/cash transactions during the day as well (2.D).

6. Total forward position of the day: It is the sum of the opening forward position of the day (1.B) with net forward transactions of the day (3.A1) less net settlement of outstanding forward transactions during the day (3.A2).

7. Total currency-wise net exchange position of the day

Net Exchange position in a currency is the sum of spot position (Row 5) and forward position (Row 6) in the respective currency.

8. Total of the Net Long Positions (Column 11) and Total of the Net Short Positions (Column 12) in equivalent US Dollar

The sum of the net exchange positions of the currencies as indicated in Row 7 having long position shall be reported at Row 8 and Column 11 of the matrix. On the other hand, the sum of the net

exchange positions of the currencies as indicated in Row 7 having short position shall be reported at Row 8 and Column 12 of the matrix with ‘-’ (minus) sign.

9. Overall Net Exchange Position in equivalent US Dollar

The overall net exchange position of the bank shall be the ‘total of the net long positions’ or the ‘total of the net short positions’ (as indicated in Row 8) whichever is higher. Overall net exchange position thus arrived in equivalent US Dollar shall be reported at Row 9 and Column 13 of the matrix.

10. Overall Net Exchange Position in equivalent BDT

Overall net exchange position in equivalent BDT shall be reported at the Row 10 and Column 13 of the matrix.

11. Conversion Rate (Equivalent Taka)

The conversion rates applied by ADs to convert various currencies are to be reported here (equivalent BDT per respective foreign currency.) To convert currencies, ADs are advised to use weighted average rate of USD/BDT as declared by FRTMD of Bangladesh Bank or BAFEDA.

23. Besides daily exchange position statement, Authorised Dealers are also required to submit the following statements on daily basis :

- (i) Inter-Bank Foreign Exchange Transactions (Appendix 49);
- (ii) Statement of Day-End Balances in Nosto Accounts (Appendix-50);
- (iii) Daily foreign exchange rates for dealing with public/non-bank customers;
- (iv) Two-way quotation for interbank foreign exchange transactions;

24. Head Office/Principal Office of ADs shall submit statement of un-reconciled nostro account entries (quarter end and month end position) as mentioned in Para 7, Chapter 4 (Vol-1). Both quarter-end and month-end statements shall include a summary of unreconciled nostro account entries as per proforma given in Appendix 51.

Statement of Un-reconciled Nostro Entries

25. Money Changers operating in Bangladesh under licence from Bangladesh Bank shall report their foreign exchange transactions in Summary Statement S-12 (Appendix-11) alongwith the following schedules:

Reporting of Foreign Exchange Transactions of Money Changers

Schedule MCR-1 : Purchase of Foreign Exchange from Non-resident Persons (Cash/T.C) (Appendix 11-I.)

Schedule MCP-1 : Sale of foreign exchange to Bangladeshi travellers or re-conversion allowed to foreign tourists (cash) (Appendix-11-II).

Money Changers shall submit the above statements/schedules to Bangladesh Bank (Foreign Exchange Policy Departments of Area Offices of Bangladesh Bank, Foreign Exchange Operation Department of Bangladesh Bank Head Office, Dhaka) through their nominated Authorised Dealer (AD) banks on monthly basis. They shall have to submit the above to their ADs making them enable for onward submission to Bangladesh Bank by 15th of the following month.

The nominated ADs shall submit the money changers' foreign exchange reporting statements/returns (S-12) to their Head Office including soft copy in CD. The Head Office of the ADs shall submit the original copies of statements/returens including the printed copy of the contents of the CDs & soft copies to the Statistiscs Department, Bangladesh Bank, Head Office Dhaka by 15 of the following month.

Return on
Foreign Direct
Investment (FDI)
and Private
Sector External
Debt (PSED)

26. Private sector enterprises in Bangladesh having Foreign Direct Investment (FDI) and/or Private Sector External Debt (PSED) are required to submit returns of FDI and/or PSED to the Statistics Department, Bangladesh Bank, Head Office, Dhaka through their nominated ADs/OBUs as per following instructions:

Reporting Forms	Type of Information	Reporting Frequency	Submission Deadline
Form ED-1 (App-52)	Summary Report on Foreign Borrowing Agreement	One time	Within one month of approval of foreign loan.
Form ED-2 (App-53)	Status Report on Foreign Borrowings from Non-Residents	Quarterly	Within one month after end of reference quarter.
Form-FI-1: Foreign Investment in Bangladesh (App - 54)	Foreign Investment Related	Half yearly	Within 3 months from the end of half year i.e. Jan-June Report by 30 September and July-Dec Report by 31 March of the next year.

The enterprises and ADs/OBUs shall have to comply with the following instructions:

i. All private sector enterprises who have received FDI/PSED shall have to obtain certificate (one time only) from the Statistics Department, Bangladesh Bank regarding submission of FDI/PSED Return to Bangladesh Bank. However, submission of FDI/PSED Return in accordance with the above mentioned Forms (ED-1, ED-2, FI-1, as the case may be) to the Bangladesh Bank for the first time, shall be considered as request for obtaining such certificate and hence separate request will not be required.

ii. For submission of return of external borrowing in prescribed forms (ED-1 & ED-2), a copy of the approved borrowing agreement and subsequent amendments thereon (if any) shall have to be submitted also.

iii. Enterprises of EPZs (Type A, B or C) are also required to submit FDI/PSED Returns as mentioned above through their nominated ADs/OBUs.

iii) For receiving FDI/PSED through different bank branches of the same bank or different banks, the enterprise concerned shall have to submit such returns through one nominated bank branch only.

iv) Head Office/Principal Office of the Banks shall prepare & maintain a branch-wise/OBU-wise list of enterprises (name, contact phone no. and address of the registered office) having FDI/PSED who have been listed to submit their FDI/PSED Returns to Bangladesh Bank through the different branches/OBUs of the Bank. Such list shall have to be submitted to the Statistics Department of Bangladesh Bank on half-yearly basis with up-dated information (if any) during the reporting time.

v) December end and June end Return of foreign investment (as per Form FI-1) shall be accompanied by yearly/half yearly audited/unaudited balance sheet and income-expenditure statement of the company concerned.

vi) FDI/PSED receiving entity shall fill-up the Forms (Form ED-1 ED-2, Form FI-1, as the case may be) properly and submit to its nominated AD/OBU for onward submission to the Bangladesh Bank. The concerned AD shall submit the filled-up forms received from their client(s) to the Statistics Department, Bangladesh Bank with forwarding letter mentioning the name of the concerned FDI/PDED receiving entities whose forms are being submitted.

vii) While providing any service to enterprise having FDI/PSED, the bank shall ensure that the service receiving enterprise has duly submitted FDI/PSED Returns to Bangladesh Bank.

APPENDICES

See Chapter 2

Para 5

APP. 1

STATEMENT S-1 FE-11

FOR TRANSACTIONS IN ALL CURRENCIES, OTHER THAN TRANSACTIONS WITH
ACU MEMBER COUNTRIES

Statement of transactions for the period ended _____

Name of Authorised Dealer _____

Currency _____

P U R C H A S E S	For Bangladesh Bank's Use	AMOUNT			
		Cr.	Lac	Th.	Unit
A. From Abroad:	Schedule A-1/O-1	8881			
1. Exports	Schedule A-2/O-2	8882			
	Sub-Total :				
2. Amounts equivalent to \$2,000 and above other than for exports (covered by Form 'C' and Schedule J attached). J covers purpose codes from 0001 to 9999 of Code-5.		9991			
3. Amounts equivalent to below \$ 2,000 other than for exports (IRV attached). IRV covers purpose codes from 0001 to 99999 of Code-5.		9993			
	Sub-Total:				
B. Exchanges, Transfers and Adjustments:					
4. Purchases from overseas branches and correspondents for credit of the Taka equivalent to non-resident bank account (Schedule 'H' attached).		6010			
5. Purchases against sales of other foreign currencies (Schedule 'B')		6011			
6. Purchases from other Authorised Dealers and Branches in Bangladesh maintaining a separate currency position (Schedule 'C')		6012			
7. Purchases from Bangladesh Bank (Schedule 'D')		6013			
8. Branch transactions adjusted through this account (Schedule 'O').		6014			
9. Purchases on account of others (State): i) ii)		6015			
10. KAFCO		6016			
*Opening Balance (Dr.)		6210			
*Closing Balance (Cr.)		6410			
	GRAND TOTAL :				

S A L E S						
A. Abroad :	Cash (Schedule E-2/P-2)	0000				
	1. Imports	Grants/Loans/Sup.credits (Schedule EL-1/2/3)	0001			
2.	Invisibles (Schedule E-3/P-3), E-3/P-3 covers purpose codes from 0001 to 9999 of Code 7	1001				
Sub Total :						
B. Exchanges, Transfers and Adjustments:						
3.	Sales of foreign currencies to the debit of non-resident bank account**	2010				
4.	Sales against purchases of other foreign currencies (Schedule 'F')	2011				
5.	Sales to other Authorised Dealers and Branches in Bangladesh maintaining a separate currency position (Schedule 'G')	2012				
6.	Sales to Bangladesh Bank (Schedule 'D')	2013				
7.	Branch transactions adjusted through this account (Schedule 'P')	2015				
8.	Sales on account of others (State) :					
	(i)	2014				
	(ii)					
9.	KAFCO	2016				
*Opening Balance (Cr.)		2210				
*Closing Balance (Dr.)		2410				
GRAND TOTAL :						

** Total of currency must agree with those reported on Schedule 'M' attached to S-4 Statement.

* Delete not applicable.

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

S A L E S						
A. Abroad :	Cash (Schedule E-2/P-2)	0000				
	1. Imports	Grants/Loans/Sup.credits (Schedule EL-1/2/3)	0001			
	2. Invisibles (Schedule E-3/P-3), E-3/P-3 covers purpose codes form 0001 to 9999 of code 7	1001				
Sub Total :						
B. Exchanges, Transfers and Adjustments:		2010				
	3. Sales of foreign currencies to the debit of non-resident bank account**	2011				
	4. Sales against purchases of other foreign currencies (Schedule 'F')					
	5. Sales to other Authorised Dealers and Branches in Bangladesh maintaining a separate currency position (Schedule 'G')	2012				
	6. Sales to Bangladesh Bank (Schedule 'D')	2013				
	7. Branch transactions adjusted through this account (Schedule 'P')	2015				
	8. Sales on account of others (State) :					
	(i)	2014				
	(ii).....					
	*Opening Balance (Cr.)	2210				
	*Closing Balance (Dr.)	2410				
GRAND TOTAL :						

** Total of currency must agree with those reported on Schedule 'M' attached to S-4 Statement.

* Delete not applicable.

* Note : Each ACU \$ is by definition equivalent to one US \$ and one ACU Euro is equivalent to one Euro.

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

See Chapter 2

Para 5

APP. 3

STATEMENT S-4 FE-13

STATEMENT OF TRANSACTIONS ON THE TAKA ACCOUNT OF
NON-RESIDENT BANK BRANCHES AND CORRESPONDENTS

Statement of transactions for the period ended _____

Name of Authorised Dealer _____

Currency _____

DEBIT i.e. RECEIPTS	For Bangladesh Bank's Use	AMOUNT			
		Cr.	Lac	Th.	Unit
1. Exports	Schedule (A-1/O-1)	8881			
	Schedule (A-2/O-2)	8882			
	Sub-Total :				
2. Amounts equivalent to \$2,000 and above other than for exports (covered by Form 'C' and Schedule J attached). J covers purpose codes from 0001 to 9999 of Code-5.	9991				
3. Amounts equivalent to below \$ 2,000 other than for exports (IRV attached). IRV covers purpose codes from 0001 to 9999 of Code-5.	9993				
Sub-Total:					
B. Exchanges, Transfers and Adjustments:					
4. Debit against transfers to non-resident accounts (Schedule 'L' attached)	7010				
5. Debit against sales of foreign currencies (Schedule 'M') (excluding wage remittances)	7011				
6. Branch transactions adjusted through this account (Schedule 'O')	7013				
7. Receipts on account of others (State)					
(i) Wage remittances through Non-Resident Taka A/C (FCR-2)	7014				
(ii)					
(iii)					
*Opening Balance (Dr.)	7210				
* Closing Balance (Cr.)	7410				
GRAND TOTAL :					

SALES					
A. Abroad					
1. Imports (Schedule E-2/P-2)	0000				
2. Invisibles (Schedule E-3/P-3), Schedule E-3/P-3 covers purpose codes from 0001 to 9999 of Code-7	1001				
Sub Total :					
B. Exchanges, Transfers Adjustment					
3. Credit against transfers from other non-resident accounts (Schedule 'R' attached).	3010				
4. Credit against purchases of foreign currencies** (excluding wage remittances)	3011				
5. Branch transactions adjusted through this account (Schedule 'P')	3014				
6. Payments on account of others (state) :					
i) Wage remittance through Non-Resident Taka A/C (FCR-2)	3013				
ii)					
iii)					
* Opening Balance (Cr.)	3210				
* Closing Balance (Dr.) (Schedule 'N')	3410				
GRAND TOTAL					

** Total of currency must agree with those reported on Schedule 'H' attached to S-4 Statement.

* Delete not applicable.

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

See Chapter 2

Para 5

APP. 4

STATEMENT S-5 FE-14
BARTER & STA TRANSACTIONS

Statement of transactions for the period ended _____

Authorised Dealer _____

Currency _____

Barter Agreement with _____ dated _____
(State Country)

D E B I T i . e . R E C E I P T S		For Bangladesh Bank's Use	AMOUNT			
			Cr.	Lac	Th.	Unit
A. Abroad		Schedule (A-1/O-1)	8881			
		Schedule (A-2/O-2)	8882			
1. Exports		Sub-Total :				
2. Amounts of \$ 2,000 & above covered by Form 'C' other than for exports (Schedule 'J/O-3)			9991			
3. Other debits for amounts below \$ 2,000 (IRV/O-4)			9992			
B. Exchanges, Transfers, Adjustments						
		Sub-Total :				
4. Debit against transfers to other non-resident accounts (Schedule "L")			7010			
5. Debit against sales of foreign currencies (Schedule 'M')			7011			
*Opening Balance (Dr.)			7210			
*Closing Balance (Cr.)			7410			
GRAND TOTAL :						

C R E D I T i . e . P A Y M E N T					
A. Abroad					
1. Imports (Schedule E-2/P-2)	0000				
2. Travel (Schedule E-3/P-3)	1001				
Sub-Total					
B. Exchange, Transfers & Adjustments :					
3. Credit against transfers from other non-resident accounts (schedule 'R')	3010				
4. Credit against purchases of foreign currencies**	3011				
* Opening Balance (Cr.)	3210				
* Closing Balance (Dr.) (Schedule 'N')	3410				
Grand Total					

** Total must agree with the Taka amount on Schedule 'H' to S-1 and S-2 Statement.

* Delete not applicable.

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

STATEMENT S-6 FE-15
FOREIGN CURRENCY NOTES ACCOUNTS

Statement of transactions for the period ended _____

Name of Authorised Dealer _____

Currency _____

PURCHASES	For Bangladesh Bank's Use	AMOUNT			
		Cr.	Lac	Th.	Unit
1. From public amount equivalent to \$ 2,000 and above. (Schedule J attached)	9991				
2. From public amount below equivalent to \$ 2,000 (Schedule IRV attached)	9992				
3. Purchases from banks in Bangladesh. (Schedule C attached)	6012				
4. Contra to purchases from abroad	6016				
5. Others (State) i) Contra to purchases from customers' foreign currency accounts, etc. ii)	6019				
6. Opening balance (Cr.)	6225				
GRAND TOTAL :					
SALES					
1. Sales to public (Schedule E-3)	1001				
2. Sales to banks in Bangladesh (Schedule G)	2012				
3. Contra to sales abroad	2016				
4. Others (state) i) Contra to sales against customers' foreign currency accounts, etc. ii)	2019				
5. Closing Balance (Cr.)	2425				
GRAND TOTAL					

Signature:

Date :

Office Seal

Stamp with name, designation & phone no.

Note : Cash purchases from Bangladesh nationals working abroad shall be reported in FCS-7 with Schedule FCR-3, the contra shall be reported in S-6, purchase side sl no. 5

See Chapter 2

Para 5

APP. 6

STATEMENT FCS-7 FE-17

TRANSACTIONS OF PERSONAL FOREIGN REMITTANCES OF BANGLADESH
NATIONALS WORKING ABROAD

Statement of transactions for the period ended _____

Name of Authorised Dealer _____

Currency _____

D E P O S I T S / R E C E I P T S	For Bangladesh Bank's Use	AMOUNT			
		Cr.	Lac	Th.	Unit
A. Receipts from abroad :					
1. Deposit into FC accounts/Purchases FDD/TT of Bangladesh nationals working abroad through banking channel (Schedule FCR-1)	9991				
2. Through Taka account of non-resident bank branches or correspondents (Schedule FCR-2)	9992				
3. Through local deposits into foreign currency accounts viz. draft, TC, cash etc. and purchases of cash/TC, draft etc. from Bangladesh nationals working abroad (Schedule FCR-3)	9993				
4. Through postal remittances (Money orders, Postal orders) (Schedule FCR-4)	9994				
Total receipts from abroad					
B. Exchanges, Transfers and Adjustments:					
5. Amounts received by way of transfer from foreign currency accounts maintained with other Authorised Dealers and/or conversion from other foreign currency (Schedule FCR-6)	6010				
6. Others (State)	6020				
Opening Balance :					
a) Credit Balance of Foreign Currency Accounts	6210				
b) Amount held as L/C covers	6211				
GRAND TOTAL :					

W I T H D R A W A L S / P A Y M E N T S				
A.1. Imports:				
Payment for imports (Schedule - FCP-1)	0001			
2. Invisible Payments (Schedule-FCP-3)	1001			
3. Purchase by AD for transfer to S-1/S-6 (Schedule FCP-6)	1004			
B. Exchanges, Transfers and Adjustments :				
4. Transfer abroad to account holder (not for import, TM Form attached) (Schedule FCP-8)	2012			
5. Transfer to ACU accounts for settlement of imports and invisibles	2011			
6. Transfer to foreign currency account maintained with other Authorised Dealers and withdrawal for conversion into other foreign currency (Schedule FCP-9)	2010			
7. Others (state)	2020			
Closing Balance:				
a) Credit Balance of Foreign Currency Account	2210			
b) Amount held as L/C covers	2211			
GRAND TOTAL				

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

SCHEDULE FCR-2

**COUNTRY-WISE INWARD REMITTANCES
RECEIVED FROM ABROAD THROUGH TAKA ACCOUNTS OF
NON-RESIDENT BANK BRANCHES OR CORRESPONDENTS**

Period _____

Authorised Dealer _____

Currency _____

SL. NO.	NAME OF THE COUNTRY	CODE NUMBER (Country Code)				AMOUNT IN CURRENCY			
						Cr.	Lac	Th.	Unit
TOTAL :									

Date : Office Seal Signature: Stamp with name, designation & phone no.

SCHEDULE FCR-3

**DRAFT, TC, CASH ETC. LOCALLY DEPOSITED
INTO FC ACCOUNTS & DRAFT, TC, CASH PURCHASED
FROM BANGLADESH NATIONALS WORKING ABROAD**

Period _____

Authorised Dealer _____

Currency _____

SL. NO.	NAME OF THE COUNTRY	Country Code				AMOUNT IN CURRENCY			
						Cr.	Lac	Th.	Unit
TOTAL :									

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

SCHEDULE FCR- 4
POSTAL INWARD REMITTANCES

Period _____

Authorised Dealer _____

Currency _____

SL. NO.	COUNTRY	COUNTRY CODE				AMOUNT IN CURRENCY			
						Cr.	Lac	Th.	Unit
TOTAL :									

Date : Office Seal Signature: Stamp with name, designation & phone no.

SCHEDULE FCR- 6

**TRANSFERS FROM FC, ACCOUNT MAINTAINED
WITH OTHER AUTHORISED DEALERS AND
CONVERSION FROM OTHER FOREIGN CURRENCIES**

Period _____

Authorised Dealer _____

Currency _____

SL. NO.	Name of the authorised dealers from whom transferred	Account number Credited	AMOUNT IN CURRENCY			
			Cr.	Lac	Th.	Unit
		SUB TOTAL				
SL. No.	Name of the currency from which conversion was made	Amount converted	AMOUNT IN CURRENCY			
			Cr.	Lac	Th.	Unit
		SUB-TOTAL				
GRAND TOTAL						

Date : Office Seal Signature: Stamp with name, designation & phone no.

See Chapter 2	Para 16.A(b)
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APP. 6-IX

SCHEDULE FCP-8

**TRANSFER TO ABORAD FROM FC ACCOUNT
(NOT FOR IMPORT, TM FORM ATTACHED)**

Period _____

Authorised Dealer _____

Currency _____

Sl. No.	FC Account Number debited	Amount				Country Code			
		Cr.	Lac	Th.	Unit				
TOTAL:									

Date : Office Seal *Signature:* Stamp with name, designation & phone no.

**STATEMENT EFCS-8
(EXPORTERS' FOREIGN CURRENCY RETENTION QUOTA A/C)**

Statement of transaction for the period ended _____

Name of Authorised Dealer _____

Currency _____

DEPOSITS	For Bangladesh Bank's use	Amount			
		Cr.	Lac.	Th.	Unit
1. Receipts by way of transfer out of export receipts as foreign currency retention quota of the exporters (Schedule EFCR-1) of which terms deposits.....	9045				
2. Interest earned on terms deposits	9046				
3. Others (state).....	9047				
Opening balance	9016				
	TOTAL:				

WITHDRAWALS	For Bangladesh Bank's use	Amount			
		Cr.	Lac.	Th.	Unit
1. Imports by the exporters (Schedule EFCEP-1)	2001				
2. Payment to exporters for business travel abroad and other miscellaneous payments (Schedule EFCEP-2)	2018				
3. Transfer to S-2 in settlement of import and invisibles through ACU	2016				
4. Others (state)	2017				
Closing Balance	2218				
	TOTAL :				

Date : Office Seal Signature: Stamp with name, designation & phone no.

See Chapter 2	Para 13(b)
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APP. 7-I

**SCHEDULE EFCR-1
(EXPORTERS' RETENTION QUOTA TRANSFERRED
FROM VARIOUS STATEMENTS TO EFCS-8**

Period _____

Name of Authorised Dealer _____

Currency _____

SL NO.	NAME OF STATEMENT	AMOUNT IN CURRENCY
1.	S-1 Direct transfer from S-1	
2.	S-2 -do-	
3.	S-4 -do-	
4.	S-5 -do-	

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

See Chapter 2 Para 13(b)

SCHEDULE EFCP-1

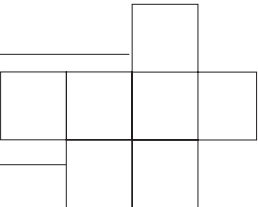
APP. 7-II

FOR EXPORTERS' IMPORT EXPENSES

Period _____

Name of Authorised Dealer _____

Currency _____



SI NO.	IMP Form No.	QUANTITY			AMOUNT				CODE NUMBER			
		Unit	Unit code	Volume	Creore	Lac	Tho	Unit	Country of origin	Commodity	Category	
TOTAL:												

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

**STATEMENT S-9
(FOR TRANSACTIONS IN FOREIGN CURRENCY ACCOUNTS OF RESIDENT
CORPORATE ENTITIES OTHER THAN EPZs)**

Name of the Authorised Dealer Bank

For month Year

Currency

Month Code			
AD Code			
Curr. Code			

Sl. No.	DEPOSITS/RECEIPTS	Purpose Code	AMOUNT			
			Cr.	Lac.	Th.	Unit
	A. Receipts from Abroad					
01	Amount received as equity capital into FC A/C through banking channel from abroad (Schedule RFCR-1)	9050				
02	Amount received as intra-company loan into FC A/C (Schedule RFCR-2)	9055				
03	Amount received as long-term FC Loan into FC Accounts (Schedule RFCR-3)	9060				
04	Other receipts from abroad (Pl state)	9061				
	B. Receipts from Domestic Economy					
05	Authorised local income credited through conversion of local currency-reported in Sl. No.2 of S-1 under E-3/P3	9062				
	C. Exchanges, Transfers and Adjustments					
06	Amount received by way of transfer from foreign currency accounts maintained with other authorised dealers and /or conversion from other foreign currency	9070				
07	Others (State)	9080				
08	Opening balance	9200				
	a) Credit balance of Foreign Currency Account	9210				
	b) Amount held as L/C covers	9211				
	GRAND TOTAL :					

See Chapter 2

Para 16. B

APP. 8

STATEMENT S-9

(FOR TRANSACTIONS IN FOREIGN CURRENCY ACCOUNTS OF RESIDENT CORPORATE ENTITIES OTHER THAN EPZs)

	WITHDRAWALS	Purpose Code	AMOUNT			
			Cr.	Lac.	Th.	Unit
A	Payments					
01	Amount debited for import payments (Schedule (RFCP-1))	3001				
02	Amount debited for invisible payments (Schedule (RFCP-2))	3002				
03	Purchased by ADs for transfer to S-1, Schedule-J/ IRV, (Schedule RFCP-3)	3003				
B	Income transferred from above deposits Sl. 05 to parent companies abroad	3004				
C	Exchanges, Transfers and Adjustments					
04	Amount paid by way of transfer from foreign currency accounts maintained with other Authorised Dealers	3005				
05	Others (State)	3006				
06	Closing Balance	3200				
a	Credit balance of Foreign Currency Account	3210				
b	Amount held as L/C covers	3211				
	GRAND TOTAL :					

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

See Chapter 2	Para 16. B
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APP. 8-I

SCHEDULE RFCR-1
COUNTRY-WISE RECEIPTS AS EQUITY CAPITAL INTO FC
ACCOUNTS THROUGH BANKING CHANNEL

Name of the Authorised Dealer Bank

For month Year

Currency

Month Code		
AD Code		
Curr. Code		

Sl. No.	Name of the recipient companies	BOI Registration No.	Country of origin	Amount in foreign currency			
				Cr.	Lac.	Th.	Unit

Date : Office Seal *Signature:*
Stamp with name, designation & phone no.

See Chapter 2	Para 16. B
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APP. 8-II

SCHEDULE RFCR-2

COUNTRY-WISE RECEIPTS AS INTRA-COMPANY LOAN INTO FC ACCOUNTS

Name of the Authorised Dealer Bank

Month Code			
AD Code			
Curr. Code			

For month Year

Currency

Sl. No.	Name of the companies	BOI Registration No.	Country of origin	Amount in foreign currency			
				Cr.	Lac.	Th.	Unit

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

See Chapter 2	Para 16. B
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APP. 8-III

SCHEDULE RFCR-3

COUNTRY-WISE RECEIPTS AS FOREIGN LONG-TERM LOAN INTO FC ACCOUNTS

Name of the Authorised Dealer Bank

For month Year

Currency

Month Code			
AD Code			
Curr. Code			

SI. No.	Name of the companies	BOI Registration No.	Country of origin	Amount in foreign currency			
				Cr.	Lac.	Th.	Unit

Date : *Office Seal* *Signature:*
Stamp with name, designation & phone no.

See Chapter 2	Para 16. B
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APP. 8-V

SCHEDULE RFCP-2

AMOUNT DEBITED FOR INVISIBLE PAYMENTS FROM FC ACCOUNTS

Name of the Authorised Dealer Bank

For month Year

Currency

Month Code			
AD Code			
Curr. Code			

SI. No.	Name of the companies	Amount in foreign currency				Code Number	
		Cr.	Lac.	Th.	Unit	Country	Purpose

Date : Office Seal Signature: Stamp with name, designation & phone no.

See Chapter 2	Para 16. B
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APP. 8-VI

SCHEDULE RFCP-3
PURCHASED BY ADS FOR TRANSFER TO S-1, SCHEDULE-J/IRV

Name of the Authorised Dealer Bank

For month Year

Currency

Month Code		
AD Code		
Curr. Code		

Sl. No.	Name of the companies	BOI Registration No./ NGO Bureau Registration No.	FC A/C No. Debited	Amount in foreign currency			
				Cr.	Lac.	Th.	Unit

Date : *Office Seal* *Signature:*
Stamp with name, designation & phone no.

STATEMENT S-10

FOR TRANSACTIONS OF THE UNITS OF EPZ TERRITORY THROUGH ADS

Period _____

Name of Authorised Dealer _____

Currency _____

RECEIPTS		For Bangladesh Bank's Use	AMOUNT			
			Cr.	Lac	Th.	Unit
A. Exports Receipt (Schedule A-1, A-2)						
1. Receipts from abroad	(Schedule (A-1))	8883				
	Schedule (A-2)	8884				
	Sub-Total:					
2. Receipts from Bangladesh/EPZ	Bangladeshi Enterprise (outside EPZ)	8887				
	Inter EPZ Enterprise (Between the EPZs)	8888				
	Intra EPZ Enterprise (Within the EPZ)	8889				
	Others (State)	9000				
	Sub-Total:					
B. Invisible Receipts from Abroad						
1. Invisible Receipts (Schedule J), J covers purpose code from 0001 to 9999 of Code-5.		9991				
		Sub-Total:				
C. Invisible Receipts From (Without Schedule)						
1. Bangladeshi Enterprise (outside EPZ)		9995				
2. Inter EPZ Enterprise (Between the EPZs)		9996				
3. Intra EPZ Enterprise (Within the EPZ)		9997				
4. Others (State) 1)		9998				
2)						
		Sub-Total:				
D. Exchanges, Transfers and Adjustments:						
1.		6010				
2.		6011				
3.		6012				
4.		6013				
5.		6014				
		Sub-Total:				
Opening Balance (cr.)		6210				
		GRAND TOTAL:				

See Chapter 2

Para 14

APP. 9

STATEMENT S-10

FOR TRANSACTIONS OF THE UNITS OF EPZ TERRITORY THROUGH ADS

PAYMENTS					
A. Import Payments (Schedule E-2)					
1. Payments to Abroad	Foreign	0000			
2. Payments to Bangladesh/EPZ	Bangladeshi Enterprise (Outside EPZ)	0002			
	Inter EPZ Enterprise (Between the EPZs)	0003			
	Intra EPZ Enterprise (Within the EPZs)	0004			
	Others State	0005			
	Sub Total				
B. Invisible Payments to Abroad					
1. Invisible (Schedule E-3), E-3 covers purpose codes from 0001 to 9999 of code 7		1001			
	Sub Total:				
C. Invisible Payments to (Without Schedule)					
1	Bangladeshi Enterprise (outside EPZ)	1015			
2.	Inter EPZ Enterprise (Between the EPZs)	1016			
3.	Intra EPZ Enterprise (Within the EPZs)	1017			
4.	Others State 1) Encashment for Local / BEPZA payments (The contra shall be reported to S-1) 2) BEPZA Payments in FC, if any	1018			
	Sub Total:				
D. Exchanges, Transfers and Adjustments:					
1.		2010			
2.		2011			
3.		2012			
4.		2013			
5.		2014			
	Sub Total:				
Closing Balance (cr.)		2210			
		GRAND TOTAL :			

Signature:

Date :

Office Seal

Stamp with name, designation & phone no.

STATEMENT S-11
FOR TRANSACTIONS OF THE UNITS OF EPZ TERRITORY THROUGH
OFF-SHORE BANKING UNITS (OBUs)

Period _____

Name of OBU _____

Currency _____

RECEIPTS		For Bangladesh Bank's Use	AMOUNT			
			Cr.	Lac	Th.	Unit
A. Exports Receipt (Schedule A-1, A-2)						
1. Receipts from Abroad	(Schedule (A-1))	8883				
	Schedule (A-2)	8884				
	Sub-Total					
2. Receipts from Bangladesh/EPZ	Bangladeshi Enterprise (outside EPZ)	8887				
	Inter EPZ Enterprise (Between the EPZs)	8888				
	Intra EPZ Enterprise (Within the EPZ)	8889				
	Others (State)	9000				
	Sub-Total					
B. Invisible Receipts from Abroad						
1.	Invisible Receipts (Schedule J), J covers purpose codes from 0001 to 9999 of code 5	9991				
	Sub-Total					
C. Invisible Receipts From (Without Schedule)						
1.	Bangladeshi Enterprise (Outside EPZ)	9995				
2.	Inter EPZ Enterprise (Between the EPZs)	9996				
3.	Intra EPZ Enterprise (Within the EPZ)	9997				
4.	Others (state) 1)	9998				
	2)					
	Sub-Total					
D. Exchanges, Transfers and Adjustments:						
1.		6010				
2.		6011				
3.		6012				
4.		6013				
5.		6014				
	Sub-Total					
	Opening Balance (cr.)	6210				
	GRAND TOTAL					

See Chapter 2

Para 14

APP. 10

STATEMENT S-11
FOR TRANSACTIONS OF THE UNITS OF EPZ TERRITORY THROUGH
OFF-SHORE BANKING UNITS (OBUs)

PAYMENTS					
A. Import Payments (Schedule E-2)					
1. Payments to Abroad	Foreign	0000			
2. Payments to Bangladesh/EPZ	Bangladeshi Enterprise (out side EPZ)	0002			
	Inter EPZ Enterprise (Between the EPZs)	0003			
	Intra EPZ Enterprise (Within the EPZ)	0004			
	Others State	0005			
	Sub Total				
B. Invisible Payments to Abroad					
1. Invisible (Schedule E-3), E-3 covers purpose codes from 0001 to 9999 of code 7		1001			
	Sub Total				
C. Invisible Payments (Without Schedule)					
1	Bangladeshi Enterprise (outside EPZ)	1015			
2.	Inter EPZ Enterprise (Between the EPZs)	1016			
3.	Intra EPZ Enterprise (Within the EPZ)	1017			
4.	Others (State) 1) Encashment for Local / BEPZA payments (The contra shall be reported to S-1) 2) BEPZA Payments in FC, if any	1018			
	Sub Total				
D. Exchange, Transfers and Adjustments:					
1.		2010			
2.		2011			
3.		2012			
4		2013			
5.		2014			
	Sub Total				
Closing Balance (cr.)		2210			
GRAND TOTAL :					

Signature:

Date :

Office Seal

Stamp with name, designation & phone no.

STATEMENT S-12

**SUMMARY STATEMENT OF MONEY CHANGERS' FOREIGN EXCHANGE
TRANSACTIONS (TO BE SUBMITTED THROUGH AD)**

For month Year
 Name of the Authorised Money Changer :
 Currency : USD/Pound Sterling/Euro/Japanese Yen/-

Month Code			
Money Changer Code			
Currency Code			

Submitted Through (Name of the Authorised Dealer bank)

SI. No.	PURCHASES	Purpose Code	Amount
01	Opening balance (a+b)	1201	
	a) Cash foreign currency in hand	1202	
	b) Foreign currency A/C balance with scheduled bank	1203	
02	Amount purchased from non-residents (Cash/TC) (Schedule MCR-1)	1204	
03	Amount purchased from residents (Cash/TC)	1205	
	Exchanges, Transfers and Adjustments:		
04	Total credit on account of interest earned from FC A/C	1208	
05	Transferred from FC account of other money changer (on account of purchase)	1209	
	Grand Total		
01	Sale to Bangladeshi travelers or re-conversion allowed to foreign travelers (Cash/TC) (Schedule MCP-1)	1210	
	Exchanges, Transfers and Adjustments:		
02	Amount encashed to taka (a+b)	1214	
	a) Encashed from foreign currency account-Transferred to S-1	1215	
	b) Encashed from Note/coin, etc.- Transferred to S-6	1216	
03	Transferred to FC account of other money changer (on account of sale)	1217	
04	Closing balance (a+b)	1218	
	a) Cash foreign currency in hand	1219	
	b) Foreign currency A/C balance with scheduled bank	1220	
	Grand Total		

Note:

- Non-residents:**
 a) Bangladeshi nationals residing abroad
 b) Foreign travellers
Residents:
 a) Bangladeshi travellers
 b) Resident foreign nationals

Signature (Bank Official) :
Stamp with name, designation & phone no.

Date :

Office Seal

Bank *Money Changer*

Signature (Money Changer) :
Stamp with name, designation & phone no.

SCHEDULE MCR -1

PURCHASE OF FOREIGN CURRENCY FROM NON-RESIDENT PERSONS (CASH/TC)

For month Year

Name of the Authorised Money Changer : _____

Currency : USD/Pound Sterling/Euro/Japanese Yen/-

Month Code		
Money Changer Code		
Currency Code		

SI. No.	Name of the country	Country Code	Amount	Purpose Code
Total				

Note :

- 1) No Form-C is needed for above reporting.
- 2) If the country & currency of several accounts are same, then write name and code of the country & currency in appropriate place and the individual amount should be merged together against that country and be reported in aggregate amount.
- 3) Total of the schedule MCR-1 should be reported against purpose code no. 1204
- 4) Use next serial number for another country
- 5) Use another sheet for another currency

Signature (Bank Official) :
Stamp with name, designation & phone no.

Date :

Office Seal

Signature (Money Changer) :
Stamp with name, designation & phone no.

Bank Money Changer

- Note : i)
- | | |
|---|------|
| a) Use purpose code for Bangladehi nationals working abroad | 5120 |
| b) Use purpose code for foreign travellers | 1130 |

- Note : ii)
- Non-residents :
- a) Bangladeshi national residing abroad
 - b) Foreign travellers

SCHEDULE MCP -1

SALE TO BANGLADESHI TRAVELLERS OR RE-CONVERSION TO FOREIGN TOURISTS (CASH)

For month Year

Name of the Authorised Money Changer : _____

Currency : USD/Pound Sterling/Euro/Japanese Yen/-

Month Code		
Money Changer Code		
Currency Code		

SI. No.	Name of the country	Country Code	Amount	Purpose Code
Total:				

Note :

1. No TM Form is needed for above reportings.
2. If the country & currency of several accounts are same, then write name and code of the country & currency in appropriate place and the individual amount should be merged together against that country and be reported in aggregate amount
3. Total of the schedule MCP-1 should be reported against purpose code No. 1210
4. Use next serial number for another country
5. Use another sheet for another currency

Signature (Bank Official) :
Stamp with name, designation & phone no.

Date :

Office Seal

Bank *Money Changer*

Signature (Money Changer) :
Stamp with name, designation & phone no.

- Note :
- | | |
|---|------|
| a) Use purpose code for Bangladeshi Travellers | 1130 |
| b) Use purpose code for re-conversion to foreign travellers | 1132 |
| c) Use purpose code for Hajj | 1134 |
| d) Use purpose code for Omra Hajj/other religious travel | 1135 |

STATEMENT S-13**TRANSACTIONS IN FOREIGN CURRENCY ACCOUNTS OF OTHER RESIDENT ENTITIES**

Name of the Authorised Dealer Bank :

For month Year

Currency : USD/Pound Sterling/Euro/Japanese Yen/-

Month Code			
AD Code			
Currency Code			

SI. No.	DEPOSITS	Purpose Code	Amount
01	Opening balance	1301	
02	Amount received from abroad to FC A/C during the month (Schedule RPFCE-1)	1302	
03	Total un-utilised amount deposited to FC A/C during the month (Cash/TC etc.)	1303	
04	Other authorised receipts (state)	1304	
	Exchanges, Transfers and Adjustments:		
05	Total amount received by way of transfer from other FC accounts	1305	
06	Total credit on account of interest earned	1306	
07	Other (state)	1307	
	GRAND TOTAL		
	WITHDRAWAL		
01	Transferred abroad by the account holders during the month (a+b)	1311	
	a) Issued in the form of Cash/TC/Draft etc. on account of travel abroad (Schedule RPFCE-1) transferred to S-6/S-1	1312	
	b) Transferred abroad on account of family maintenance and others (Schedule RPFCE-2)	1313	
02	Payment against imports (Schedule RPFCE-3)	1314	
	Exchanges, Transfers and Adjustments:		
03	Total amount paid by way of transfer to other FC accounts in Bangladesh	1315	
04	Amount encashed to Taka -Transferred To S-1	1316	
05	Total other payment (State)	1317	
06	Closing balance	1318	
	GRAND TOTAL		

*Signature:**Date :**Office Seal**Stamp with name, designation & phone no.*

SCHEDULE RPFCP-1

**ISSUE OF FOREIGN EXCHANGE IN THE FORM OF CASH/TC/DRAFT
ON ACCOUNT OF TRAVEL ABROAD FROM FC ACCOUNTS.**

For month Year

Name of the Authorised Dealer Bank :

Currency : USD/Pound Sterling/Euro/Japanese Yen/-

Month Code			
AD Code			
Currency Code			

SI. No.	Name of the country	Country Code	Amount
Total			

Note :

6. No TM Form is needed for above reporting.
7. If the country & currency of several accounts are same, then write name and code of the country & currency in appropriate place and the individual amount should be merged together against that country and be reported in aggregate amount
8. Total of the schedule RPFCP-1 should be reported against purpose code No. 1312
9. Use next serial number for another country
10. Use another sheet for another currency

Date :
Office Seal
Signature:
Stamp with name, designation & phone no.

See Chapter 2	Para 16.C
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SCHEDULE RPFCP-2

**TRANSFERRED ABROAD FROM FC ACCOUNTS ON ACCOUNT OF
FAMILY MAINTENANCE AND OTHERS**

For month Year

Name of the Authorised Dealer Bank :

Currency : USD/Pound Sterling/Euro/Japanese Yen/-

Month Code		
AD Code		
Currency Code		

SI. No.	For family maintenance	Name of the vountry	Country code	Amount
Sub Total				
SI. No.	For other purposes			
Sub Total				
Grand Total				

See Chapter 2	Para 16.C
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SCHEDULE RPFCP-2

Note :

1. No TM Forma is needed for above reporting.
2. If the country & currency of several accounts are same, then write name and code of the country & currency in appropriate place and the individual amount should be merged together against that country and be reported in aggregate amount
3. Total of the schedule RPFCP -2 should be reported against purpose code No. 1313
4. Use next serial number for another country
5. Use another sheet for another currency

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

See Chapter 2	Para 16.C
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APP. 12-IV

**SCHEDULE RPFCP-3
FC ACCOUNT DEBITED FOR IMPORT**

Name of the Authorised Dealer Bank :

For month Year

Currency :

Month Code		
AD Code		
Currency Code		

SI. No.	IMP No.	Quantity			Amount in Foreign Currency				Code Number	
		Unit	Unit Code	Volume	Cr.	Lac.	Th.	Unit	Country of origin	Commodity

Date : Office Seal *Signature:* Stamp with name, designation & phone no.

- Note :**
1. IMP Form is needed for above reporting.
 2. If the country & currency of several accounts are same, then write name and code of the country & currency in appropriate place and the individual amount should be merged together against that country and be reported in aggregate amount
 3. Total of the schedule RPFCP -3 should be reported against purpose code No. 1314
 4. Use next serial number for another country
 5. Use another sheet for another currency

SCHEDULE 'J/O-3'

(COVERS PURPOSE CODES FROM 0001-9999)

Period _____			
Name of Authorised Dealer _____			
Currency _____			

Serial No.	Encashment Certificate		Amount				Code Number										
	No.	Date	Cr.	Lac	Th.	Unit	Country			Purpose							
Total:																	

Date : *Office Seal* *Signature:*
Stamp with name, designation & phone no.

See Chapter 2	Para 7
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APP.	17
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SCHEDULE IRV/O-4
INWARD REMITTANCE VOUCHER
FOR AMOUNTS BELOW US\$ 2,000 EQUIVALENT TK.
(COVERS PURPOSE CODES FROM 0001-9999)

Period _____

Name of Authorised Dealer _____

Currency _____

Serial No.	Encashment Certificate		Amount				Code Number						
	No.	Date	Cr.	Lac	Th.	Unit	Country			Purpose			
Total:													

Date : Office Seal Signature: Stamp with name, designation & phone no.

SCHEDULE E-5/P-5

PAYMENTS UNDER BANGLADESH-MYANMAR BORDER TRADE ARRANGEMENT

Period _____

Name of Authorised Dealer _____

Currency _____

Serial No.	Draft Number	Date	Amount			
			Crore	Lac	Thous.	Unit
		Total:				

Date : Office Seal Signature: Stamp with name, designation & phone no.

ORIGINAL

ADVANCE RECEIPT VOUCHER

NAME AND ADDRESS OF AUTHORISED DEALER

--	--	--	--

SI. No.	Items	Particulars	Code Number																				
1.	EXP Form Number (if the Form is available)																						
2.	Name & address of the exporter (in block letter)																						
3.	CCI&E's Registration No and date																						
4.	Sector (Public or Private) under which exporter falls																						
5.	Name and address of foreign buyer																						
6.	Commodity to be exported		<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> </tr> </table>																				
7.	Country of destination		<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> </tr> </table>																				
8.	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 15%; padding: 2px;">Amount</td> <td style="padding: 2px;">Currency in which received</td> </tr> <tr> <td style="padding: 2px;">received</td> <td style="padding: 2px;">Amount</td> </tr> </table>	Amount	Currency in which received	received	Amount		<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> </tr> </table>																
Amount	Currency in which received																						
received	Amount																						
9.	Date of receipt of the amount																						
10.	Reporting period																						

Date : Office Seal Signature: Stamp with name, designation & phone no.

EXP FORM NOT ATTACHED VOUCHER

NAME AND ADDRESS OF AUTHORISED DEALER

--	--	--	--

SI. No.	Items	Particulars	Code Number
1.	EXP Form Number		
2.	Name & address of the exporter (in block letter)		
3.	CCI&E's Registration No and date		
4.	Sector (Public or Private) under which exporter falls		
5.	Name and address of foreign buyer		
6.	Commodity to be exported		
7.	Country of destination		
8.	Port of shipment		
9.	Amount of export proceeds realised	Currency in which realised	
		Amount realised	
10.	Reporting period		

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

SCHEDULE 'B'
PURCHASES AGAINST SALES OF OTHER FOREIGN CURRENCIES

Period _____

Name of Authorised Dealer _____

Currency Purchased _____

Date	Particulars of Currency Purchased		Particulars of Currency Sold		Cross Rate
	Name	Amount	Name	Amount	

Date : Office Seal *Signature:*
Stamp with name, designation & phone no.

SCHEDULE 'D'
TRANSACTIONS WITH BANGLADESH BANK

Period _____

Name of Authorised Dealer _____

Currency Bought or Sold _____

Date	Amount Bought from Bangladesh Bank	Date	Amount Sold to Bangladesh Bank
Total:		Total:	

Date : Office Seal Signature: Stamp with name, designation & phone no.

SCHEDULE 'F'
CURRENCY SOLD AGAINST PURCHASES OF OTHER FOREIGN CURRENCIES

Period _____

Name of Authorised Dealer _____

Currency Sold _____

Date	Particulars of Currency Sold		Particulars of Currency Bought		Cross Rate
	Name	Amount	Name	Amount	

Date : Office Seal Signature: Stamp with name, designation & phone no.

SCHEDULE 'G'
SOLD TO OTHER AUTHORISED DEALERS OR BRANCHES IN BANLGADESH
MAINTAINING SEPARATE CURRENCY POSITION

Period _____

Name of Authorised Dealer _____

Currency Sold _____

Date	Authorised Dealer or Branch to whom sold	Amount	Exchange Rate
Total:			

Date : Office Seal Signature: Stamp with name, designation & phone no.

SCHEDULE 'H'

**DETAILS OF PURCHASES OF (CURRENCY) FROM OVERSEAS BANK BRANCHES
AND CORRESPONDENTS AGAINST CREDITS TO NON-RESIDENT BANK TAKA ACCOUNTS**

Period _____

Name of Authorised Dealer _____

Currency Purchased _____

S1. No.	Name of overseas Bank Branch or correspondent to whose account the Taka equivalent is credited	Name of the authorised Dealer with whom the Taka account credited is maintained if other than the reporting Authorised Dealer	Country of Account	Taka Amount	Amount of Currency
1					
2					
3					
4					
5					
6					

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

SCHEDULE 'L'

DETAILS OF DEBITS TO NON-RESIDENT TAKA ACCOUNTS OF BANK BRANCHES AND CORRESPONDENTS
COVERING TRANSFERS TO OTHER NON-RESIDENT BANK ACCOUNTS IN PERIOD ENDED.....

Period _____

Name of Authorised Dealer _____

Currency _____

Sl. No.	Name of Non-resident bank whose account with AD is debited	Address (Country)	Name of bank whose account is credited	Address (Country)	Name of AD with whom the A/C credited is kept	Bangladesh Bank's approval number (where transfer requires prior approval)	Amount transferred
1							
2							
3							
4							
5							
6							
	TOTAL :						

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

SCHEDULE 'M'

SALES OF FOREIGN CURRENCIES TO THE DEBIT OF NON-RESIDENT BANK ACCOUNT

Period _____

Name of Authorised Dealer _____

Currency _____

Name of Bank/Branch/ Correspondent	Address (country)	Currency sold	Currency amount	Taka amount
TOTAL:				

Date : Office Seal Signature: Stamp with name, designation & phone no.

SCHEDULE 'N'
BALANCE OF TAKA ACCOUNT OF NON-RESIDENT BANKS

Period _____

Name of Authorised Dealer _____

Currency _____

Sl. No.	Name of Non-resident Banks	Address (country)	Closing Blance (Taka)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16	TOTAL:		

Date : Office Seal Signature: Stamp with name, designation & phone no.

See Chapter 2	Para 8(o)
---------------	-----------

APP. 34

SCHEDULE 'R'

CREDITS TO NON-RESIDENT TAKA ACCOUNTS OF BANK BRANCHES AND CORRESPONDENTS

Period _____

Name of Authorised Dealer _____

Currency _____

Sl. No.	Name of Non-resident bank whose account with AD is credited	Address (Country)	Name of Non-resident bank whose account is debited	Address (Country)	Name of A.D. with whom the A/C. debited is kept	Bangladesh Bank approval number (where transfer requires prior approval)	Amount transferred
TOTAL:							

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

SCHEDULE 'K'

**NON-RESIDENT TAKA ACCOUNTS OTHER THAN THOSE OF
BANK BRANCHES & CORRESPONDENTS**

Period _____

Name of Authorised Dealer _____

Currency _____

1. Opening Balance	
(Cr.) TK	_____
(Dr.) TK	_____ TK
2. Total Credits during the month	_____ TK
3. Total Dabits during the month	_____ TK
4. Closing Balances:	
(Cr.) TK	_____
(Dr.) TK	_____ TK

Date : Office Seal Signature: _____
Stamp with name, designation & phone no.

PUBLIC SECTOR (Including TCB)
PRIVATE SECTOR

FE-37

STATEMENT OF OUSTANDING PAYMENT COMMITMENTS ABROAD
FOR THE MONTH OF2

(Figures in Million USD)

	Cash	Loan/Grant
1. Letters of credit outstanding as at the end of previous month:		
a) P.O.L.		
b) Food items (Rice, Wheat and Edible Oil)		
c) Back-to-back imports		
d) Other imports		
e) Invisibles, if any		
2. Letters of credit opened:		
i) Fresh letters of credit		
a) P.O.L.		
b) Food items (Rice, Wheat and Edible Oil)		
c) Back-to-back imports		
d) Other imports		
e) Invisibles, if any		
ii) Lapsed L/Cs revalidated:		
a) P.O.L.		
b) Food items (Rice, Wheat and Edible Oil)		
c) Back-to-back imports		
d) Other imports		
e) Invisibles, if any		
3. Remittances made during the month for the letters of credit outstanding and opened against items nos. 1&2:		
a) P.O.L.		
b) Food items (Rice, Wheat and Edible Oil)		
c) Back-to-back imports		
d) Other imports		
e) Invisibles, if any		
4. Letters of credit outstanding as at the close of the month under report after remittance reported against item No. 3		
a) P.O.L.		
b) Food items (Rice, Wheat and Edible Oil)		
c) Back-to-back imports		
d) Other imports		
e) Invisibles, if any		
5. Remittances due against import bills received on collection basis		
6. Total amount of L/Cs lapsed/cancelled		
7. Net outstanding (4+5-6)		

Signature:

Date :

Office Seal

Stamp with name, designation & phone no.

- Note:** (1) only commitments in favour of beneficiaries abroad should be reported; commitments relating to inland L/Cs in favour of local beneficiaries, even if denominated in foreign currencies, shall not be included.
2. Unpaid acceptances, against L/Cs shall be included in the amounts reported as outstanding.
3. All import bills due for payment, other than mentioned under sl no. 4 shall be reported under sl no. 5

STATEMENT OF COMMODITY-WISE IMPORT LETTERS OF CREDIT FOR THE MONTH YEAR.....
 NAME OF THE BANK

(Qty in M. Ton)
 Value in Thousand US\$)

SL. NO.	NAME OF COMMODITY	L/Cs OPENED DURING THE CURRENT MONTH				L/Cs CANCELLATION			L/Cs OUTSTANDING AS ON LAST DATE OF THE CURRENT MONTH			L/Cs SETTLED DURING THE CURRENT MONTH			
		QUANTITY	CASH	LOAN/GRANT	TOTAL	CASH	LOAN/GRANT	TOTAL	CASH	LOAN/GRANT	TOTAL	QUANTITY	CASH	LOAN/GRANT	TOTAL
	e) Motor Cycle														
	f) Others														
71.	Other														
	a) Commercial Sector														
	b) Industrial Sector														
A.	TOTAL														
B.	Total less Back to Back (41c, 42c, 43a)														
C.	Total less Back to Back, Rice, Wheat & P.O.L.														

Date :

Office Seal

Signature:
 Stamp with name, designation & phone no.

Note : Use other suitable unit where qty in M. Ton is not possible.

See Chapter 2

Para 19.A(c)

APP. 38

COMMODITY-WISE STATEMENT OF L/C OPENING & L/C SETTLEMENT FOR 5 DAYS
(LAST TWO DAYS OF THE PREVIOUS WEEK AND 1ST THREE DAYS OF THE CURRENT WEEK)

Name of the Authorised Dealer Bank.....

DATE TO

Value in thousand US\$

Serial No.	Commodity	4th day of the last week			5th day of the last week			1st day of the current week			2nd day of the current week			3rd day of the current week			Total of 5 days							
		L/C Opened		L/C Settled		L/C Opened		L/C Settled		L/C Opened		L/C Settled		L/C Opened		L/C Settled		L/C Opened		L/C Settled				
		No. of L/C	Quantity	Value	No. of L/C	Quantity	Value	No. of L/C	Quantity	Value	No. of L/C	Quantity	Value	No. of L/C	Quantity	Value	No. of L/C	Quantity	Value	No. of L/C	Quantity	Value		
1	Rice																							
2	Wheat																							
3	Sugar	i) Raw																						
		ii) Refined																						
4	Soyabean	i) Crude																						
		ii) Refined																						
5	Palm Oil	i) Crude																						
		ii) Refined																						
6	Pulses	i) Masur Dal																						
		ii) Chola Dal																						
		iii) Ankor Dal																						
		iv) Mugh Dal																						
		v) Other																						
7	Onion																							
8	Garlic																							
9	Ginger																							
10	Salt																							
11	Egg																							
12	Potato																							
13	Maize																							
14	Dry Chili																							
15	Termaric																							
16	Dates																							
17	Milk Powder																							
18	Baby Food																							

N.B- Quantity in M. Ton other than Eggs.

Date :

Office Seal

Signature:

Stamp with name, designation & phone no.

**COMMODITY-WISE WEEKLY STATEMENT OF L/C OPENED AND SETTLED FOR
THE MONTH OF**

Name of Authorized Deler _____

Value in MIO USD

Serial No.	Name of the commodity	1st Week		2nd Week		3rd Week		4th Week		5th Week		Total (Cumulative)	
		Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled
1	Rice												
2	Wheat												
3	Sugar												
4	Milk Food												
5	Edible Oil												
	(Refined)												
	(a) Soyabean												
	(b) Others												
6	Edible Oil (Crude)												
	(a) CDSO												
	(b) Palm Oil												
7	Dry Fruits												
	(a) Dates												
	(b) Others												
8	Pulses												
	(a) Masur dal												
	(b) Chola dal												
	(c) Others												
9	Onion												
10	Ginger												
11	Drugs & Medicine												
12	Poultry Feeds												
13	Coal												
14	Cement												
15	Clinker												
16	B.P. Sheet												
17	Scrap Vessels												
18	Paper												
	(a) Newsprint												
	(b) Others												
19	Zinc Ingot												
20	Raw Cotton												
21	Synthetic/Mixed Yarn												
22	Cotton Yarn												
23	Textile Fabrics												
24	Textile Accessories												

See Chapter 2

Para 19.A(d)

APP. 39

**COMMODITY-WISE WEEKLY STATEMENT OF L/C OPENED AND SETTLED FOR
THE MONTH OF**

Name of Authorized Deler _____

Value in MIO USD

Serial No.	Name of the commodity	1st Week		2nd Week		3rd Week		4th Week		5th Week		Total (Cumulative)	
		Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled	Value of L/C Opened	Value of L/C Settled
25	Back-to-Back												
	(a) Fabrics												
	(b) Accessories												
	(c) Yarn												
26	Pharma.Raw.Mat.												
27	Chemical Products												
	(a) Fertilizer												
	(b) Others												
28	P.O.L.												
	(a) Crude												
	(b) Refined												
29	Capital Machinery												
30	Others Machinery												
31	Motor Vehicles												
32	Computer & Acces.												
33	Medical & other equipments												
34	Others												
	Total												

Signature:

Date :

Office Seal

Stamp with name, designation & phone no.

**COMMODITY- WISE FORTNIGHTLY STATEMENT OF
LC OPENING OF EIGHT SELECTED ITEMS**

Name of the AD : Reporting Period :

Commodity Name	L/C opened (upto \$ 50,000)			L/C opened (above \$ 50,000)		
	No. of L/C	Quantity (M.Ton)	Value	No. of L/C	Quantity (M.Ton)	Value
	Rice					
Wheat						
Sugar						
Milk Food						
Crude Edible Oil						
Refined Edible Oil						
Pulses						
Onion						

Date : Office Seal *Signature:* Stamp with name, designation & phone no.

**MONTHLY STATEMENT OF MATURITY OF PAYMENT UNDER DEFERRED PAYMENT OF IMPORT
POSITION AS OF THE END OF THE MONTH OF**

NAME OF THE AD

Item	Value of deferred payment commitment outstanding at the end of previous month	Value of deferred payment L/Cs opened during the month	Value of deferred payment L/Cs outstanding at the end of this month	Value of other deferred payment collection bills at the end of this month	Total amount of outstanding deferred payment commitment at the end of this month	Month wise amounts due for payment						Remarks
						Within 1 month	During 2nd month	During 3rd month	During 4th month	During 5th month	Beyond 5th month	
1	2	3	4	5	6 (4+5)	7(a)	7(b)	7(c)	7(d)	7(e)	7(f)	8
POL												
Food Grains												
Edible Oils												
Capital Machinery & Industrial Raw materials												
Others (if any)												
Total												

Signature:

Date :

Office Seal

Stamp with name, designation & phone no.

Note : Total of the month-wise amount in Col. 7(a) to 7(f) due for payment should agree with the total outstanding deferred payment commitment at Col.-6

**MONTHLY CONSOLIDATED STATEMENT OF THE CONVERTIBLE TAKA ACCOUNTS AND FOREIGN CURRENCY ACCOUNTS
(MAINTAINED IN THE NAME OF FOREIGN MISSIONS, INTERNATIONAL NON-PROFIT ORGANIZATIONS, FOREIGN OIL, GAS,
POWER COMPANIES AND EXPATRIATE PERSONNEL IN BANGLADESH)**

NAME OF THE BANK MONTH YEAR

Category of Account Holders	Nature of Account	Number of Accounts	Aggregate balance at the end of previous month	Amount credited during the month	Amount debited during the month for payment in		Aggregate balance at the end of the month
					Bangladesh Taka	Foreign currency	
1. Foreign mission and foreign diplomatic personnel	a) Convertible Taka Account						
	b) Pound Sterling A/C						
	c) US Dollar A/C						
	d) Other A/C in eqv USD						
2. International non-profit organisation	a) Convertible Taka Account						
	b) Pound Sterling A/C						
	c) US Dollar A/C						
	d) Other A/C in eqv USD						
3. Foreign oil, gas & power companies and their expatriate personnel	a) Convertible Taka Account						
	b) Pound Sterling A/C						
	c) US Dollar A/C						
	d) Other A/C in eqv USD						
4. Other foreign nationals/firms/companies	a) Convertible Taka Account						
	b) Pound Sterling A/C						
	c) US Dollar A/C						
	d) Other A/C in eqv USD						

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

**HALF YEARLY STATEMENT OF RECEIPTS OF GRANTS FOR VOLUNTARY ACTIVITIES IN BANGLADESH BY
NON-GOVERNMENT ORGANISATIONS (NGOs)**

NAME OF THE BANK
FOR TO, 20

SI. No.	Name and address of NGOs that received grants	Name of the projects against which grants received	Name and address of the donor / donor agencies (with name of country)	Amount Received		Date of receipt	Name of schedule and month of reporting to Bangladesh Bank	Remarks
				In foreign currency	In equivalent Bangladesh Taka			

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

MONTHLY STATEMENT OF RELEASE OF FOREIGN EXCHANGE AGAINST TRAVEL, TREATMENT AND EDUCATION

NAME OF THE BANK

REPORTING MONTH,20

SI. No.	Name of the AD Branch	Amount (all currencies converted in eqv USD and BDT)							
		Education (Eqv. USD)	Travel* (Eqv. USD)				Treatment (Eqv. USD)	Total	
			Cash	TC & Other	Card	Total		USD	BDT

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

* Only against annual travel quota and Hajj entitlements.

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HALF YEARLY RETURN OF BLOCKED ACCOUNTS OF PERSONS, FIRMS ETC.

Name and address of the Authorised Dealer.....

For the half year endedCountry.....

Sl. No.	Name of the account holder, last known address and nationality (if known)	Blance at the end of last half year.	Total new credits during the half year.	Total funds debited in respect of purchases of approved securities	Total funds dealt with in other ways under approval of the Bangladesh Bank	Balance at the end of the half year	Remarks

N.B. Where funds are invested in approved securities, particulars thereof should be furnished separately in the accompanying form.

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

**HALF YEARLY STATEMENT SHOWING PARTICULARS OF SECURITIES
HELD IN BLOCKED ACCOUNTS**

Name and address of the Authorised Dealer.....

For the half year endedCountry.....

Sl. No.	Full name and address of the owner	Full description of securities (State also whether bonds or stocks, preference or ordinary shares, debentures etc. no. of shares and face value of each share)	Total face value of the securities	Person in whose name the securities are held, if other than owner	The name of the bank with whom they are deposited for custody	If the securities are pledged against any loan, full particulars thereof

N.B. Securities purchased out of funds in blocked account should be shown separately.

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

DAILY STATEMENT OF EXCHANGE POSITION													
Name of the Authorised Dealer Bank					Open position limit					Statement for the day ending and beginning.....			
Particulars	Balance sheet					Off-balance sheet					Total Position		Overall
	USD	EURO	JPY	GBP	Other currencies in equivalent USD	USD	EURO	JPY	GBP	Other currencies in equivalent USD	Total of Net Long Positions (Eqv USD)	Total of Net Short Positions (Eqv USD)	Overall Net Exchange Position
	1	2	3	4	5	6	7	8	9	10	11	12	13
I. Net position at the beginning of the day :													
A) i. Foreign currency assets (ia+ib+ic+id+ie)													
ia) Debit balances in Nostro accounts as per local book													
ib) Investments													
ib1) BB clearing account													
ib2) Placement abroad													
ib3) Others													
ic) Cash holding													
id) Outward bills purchased													
ie) Others													
ii. Foreign currency liabilities (iia+iib+iic+iid)													
iia) Credit balances in Nostro accounts as per local book													
iib) Balances held on account of customers													
iib1) NFCD													
iib2) RFCD													
iib3) ERQ													
iib4) FC Accounts													
iib5) FDD, TT, MT etc. payable													
iib6) Others													
iic) Back to back LC fund awaiting for remittance													
iid) Others													
iii. Net position of assets/liabilities (I.Ai-I.Aii)													
B) Forward against contract (Bi+Bii)													
Bi) Forwad against contract with banks/corrs. abroad/OBUs													
Bii) Forward against contract with customers													
C) Contingent liabilities (C1+C2+C3+C4)													
C1) Letters of credit													
C2) Letters of guarantee													
C3) Acceptances given on behalf of customers													
C4) Others													
D) Overall position (A.iii+B) (Balance sheet +Off-Balance sheet)													

Additional Calculation

	USD	EURO	JPY	GBP	Other in eqv USD	Total Positions	Overall
						Total of Net Long Position (Eqv USD)	Total of Net Ex. Positions (Mil USD)
Opening overall position in each currency (as per row 1.D of App. 48A)							
Conversion rate of USD per currency (last day)							
Opening overall position in equivalent USD							
Closing overall position in each currency (as per Row 7 of App. 48A)							
Conversion rate of USD per currency (today)							
Closing overall position in equivalent USD							
Closing overall position in each currency (as per Row 1.D of App. 48B)							
Closing overall position in equivalent USD (using today's conv. rate)							

Signature:
Stamp with name, designation
& phone no.

Office Seal:

Date :

Name of the Bank

STATEMENT OF DAILY INTERBANK FOREIGN EXCHANGE TRANSACTIONS AS ON

SUBMISSION DATE

1. Inter-Bank (Local) Spot Transaction as on

Part -A : Particulars/List of all inter-bank (local) spot transactions in all currencies

Transaction No.	Purchase			Sale			Counter Party	Exchange Rate
	Currency	Amount	Value Date	Currency	Amount	Value Date		

Part -B : Total FC spot transactions against local currency (FC-wise sub-total)

Serial No.	Purchase		Sale	
	Currency	Amount	Currency	Amount

Part -C : Total FC spot transactions against foreign currency (FC-wise sub-total)

Serial No.	Purchase		Sale	
	Currency	Amount	Currency	Amount

2. Inter-Bank (Cross Border) Spot Transaction as on

Part-A : Particulars/List of all inter-bank (cross border) spot transactions in all currencies

Transaction No.	Purchase			Sale			Counter Party	Exchange Rate
	Currency	Amount	Value Date	Currency	Amount	Value Date		

Part -B : Total FC spot transactions against local currency (FC-wise sub-total)

Serial No.	Purchase		Sale	
	Currency	Amount	Currency	Amount

Part -C : Total FC spot transactions against foreign currency (FC-wise sub-total)

Serial No.	Purchase		Sale	
	Currency	Amount	Currency	Amount

See Chapter 2	Para 23(i)
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Part -B : Total FC forward transactions against local currency (FC-wise sub-total)

Serial No.	Purchase		Sale	
	Currency	Amount	Currency	Amount

Part -C : Total FC forward transactions against foreign currency (FC-wise sub-total)

Serial No.	Purchase		Sale	
	Currency	Amount	Currency	Amount

6. Inter-Bank (Local) SWAP Transactions as on

Part-A : Particulars/List of all Inter-Bank (Local) SWAP Transactions

Transaction No.	Purchase		Sale		Exchange Rate	Maturity Date	Counter party
	Currency	Amount	Currency	Amount			
	Near Leg						
	Far Leg						

Part -B : Total FC SWAP transactions against local currency (FC-wise sub-total)

Serial No.	Purchase		Sale	
	Currency	Amount	Currency	Amount
	Near Leg			
	Far Leg			

Part -C : Total FC SWAP transactions against foreign currency (FC-wise sub-total)

Serial No.	Purchase		Sale	
	Currency	Amount	Currency	Amount
	Near Leg			
	Far Leg			

7. Inter-Bank (Cross-Border) SWAP Transactions as on.....

Part-A : Particulars/List of all Inter-Bank SWAP Transactions

Transaction No.		Purchase		Sale		Exchange Rate	Maturity Date	Counterparty
		Currency	Amount	Currency	Amount			
	Near Leg							
	Far Leg							

Part -B : Total FC SWAP transactions against local currency (FC-wise sub-total)

Serial No.		Purchase		Sale	
		Currency	Amount	Currency	Amount
	Near Leg				
	Far Leg				

Part -C : Total FC SWAP transactions against foreign currency (FC-wise sub-total)

Serial No.		Purchase		Sale	
		Currency	Amount	Currency	Amount
	Near Leg				
	Far Leg				

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

Name of the bank

STATEMENT OF DAY END BALANCES IN NOSTRO ACCOUNTS AS ON

SUBMISSION DATE

Particulars of Nostro Accounts		Balances as per Local Book		Balances as per Correspondents' Book			Cross Rate on Date	Difference in USD
Name of the Correspondent Bank	Curr.	Amount	In Equivalent USD	Amount	In Equivalent USD	Date of statement		
a	b	c	d	e	f	g	h	i(f-d)
Grand Total in USD								

Date :

Office Seal

Signature:
Stamp with name, designation & phone no.

Note : Credit balances as per local book and debit balances as per correspondents' book shall be reported within parentheses.

Name of the Name

SUMMARY OF UNRECONCILED NOSTRO ACCOUNT ENTRIES AS ON

(Amount in USD)

Sl. No	Period of Un-reconciliation	As Per Local Book				As per Correspondents' Book			
		Debit Entries		Credit Entries		Debit Entries		Credit Entries	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount
01	Less than 03 months								
02	03 month or more but less than 06 months								
03	06 months or more but less than 09 months								
04	09 months or more but less than 12 months								
05	12 months or more								
06	Total								

Date up-to which reconciliation (wash out) completed -all entries :
Date up-to which reconciliation (wash out) completed -other than credit entries of local book and entries against which 100% provisions have been made:

Date : Office Seal Signature: Stamp with name, designation & phone no.

Note : Quarterly basis provisions are to be made for all debit entries (both as per local book and as per correspondents' book) remaining un-reconciled for 3 months or more (if any) by applying the rate as prescribed below :

SI. No.	Period of un-reconciliation	Percentage of provision
1	Less than 03 months	-
2	03 months or more but less than 06 months	10%
3	06 months or more but less than 09 months	20%
4	09 months or more but less than 12 months	50%
5	12 months or more	100%

FORM ED-2

Page 2/2

(currency in units)

TABLE : DETAILS OF ARREARS

	Principal	Interest	Other	Total
	a	b	c	d=(a+b+c)
At the beginning of period ^I				
Created during the period ^{II}				
Payment during the period ^{III}				
Other (Please Specify) ^{IV}				
At the end of period ^(I+II-III+/-IV)				

Form -1 (A) : Claims on Nonresidents
Half -Year Ended :

(Taka in thousand)

Instrument Type	Code No.	Country of Investors		Opening Position as on / /	Change in Position				Closing Position as on / /
		Name	Code No. (for Internal use of B.B)		Transactions			Due to Exchange Rate	
					Increase	Decrease	Net		
A	B	C	D	E	F	G	H = F-G	I	J=E+H+I
I. CLAIMS ON FOREIGN DIRECT INVESTORS (SEE TECHNICAL NOTE)									
1. Short Term									
a) Loans	1121								
b) Trade Credits	1141								
c) Other debts (to be specified)	1145								
2. Long Term									
a) Loans	1122								
b) Bonds and notes	1152								
c) Other debts (to be specified)	1155								
3. Other Claims (to be specified)	1159								
II. CLAIMS ON OTHER NONRESIDENTS (see Technical note)									
4. Short Term									
a) Loans	1221								
b) Trade Credits	1241								
c) Other debts (to be specified)	1245								
5. Long Term									
a) Loans	1222								
b) Bonds and notes	1252								
c) Other debts (to be specified)	1255								
6. Other Claims									
a) Currency and deposits	1251								
b) Others (to be specified)	1259								
7. Total Claims (I+II)									

Note : Please use additional sheets, if necessary.

Form -1 (B) : Liabilities to Nonresidents
Half -Year Ended :

Instrument Type	Code No.	Country of Investors		Opening Position as on / /	Change in Position				Closing Position as on / /
		Name	Code No. (for Internal use of B.B)		Transactions			Due to Exchange Rate	
					Increase	Decrease	Net		
A	B	C	D	E	F	G	H = F-G	i	J=E+H+I
I. LIABILITIES TO FOREIGN DIRECT INVESTORS (see Technical note)									
1. Equity Capital									
a) Ordinary Shares	2311								
b) Revaluation & Capital Reserves	2312								
c) Share Money Deposits	2313								
d) Reinvested Earnings/ Retained Profit	2314								
e) Other Reserves	2319								
2. Short Term									
a) Loans	2321								
b) Trade Credits	2354								
c) Other debts (to be specified)	2355								
3. Long Term									
a) Loans	2322								
b) Bonds and notes	2352								
c) Other debts (to be specified)	2356								
4. Other Liabilities (to be specified)									
	2359								
II. LIABILITIES TO OTHER NONRESIDENTS (see Technical note)									
5. Equity Securities									
a) Ordinary Shares	2411								
b) Preference Shares	2412								
c) Share Money Deposits	2413								
d) Other	2419								
6. Short Term									
a) Loans	2421								
b) Trade Credits	2441								
c) Other debts (to be specified)	2445								
7. Long Term									
a) Loans	2422								
b) Bonds and notes	2452								
c) Other debts (to be specified)	2455								
8. Other Liabilities									
a) Currency and deposits	2451								
b) Others (to be specified)	2459								
9. Total Liabilities(I+II)									

Note : Please use additional sheets, if necessary.

**Form -1 (C) : Operating Profit and Net Income of the Reporting Enterprise
during the Half-year ending**

	Total to all shareholders of the enterprise (Taka in thousands)	Share attributable to Foreign Direct Investors (%) (please specify country and percentage in the next Box)					
1. Profit before Tax							
2. Tax on profit due for payment							
3. Net profit after Tax							
4. Provision for Dividend							
5. Provision for others (such as Profit Repatriation to be specified)							
6. Reinvested Earnings (3-4-5)**							
7. Remittances abroad during the period							
a) Profits/ Earnings							
b) Dividends							
c) Interests							
d) Technical fees							
e) Royalty fees							
f) Consultancy fees							
g) Others (to be specified)							

**Which equals to net transactions of code no. 2314 of Form-1 (B)

Signature:

Date : *Office Seal* *Stamp with name, designation & phone no.*

Note : Change in mailing address may please be notified promptly to : Deputy General Manager, Foreign Investment & External Debt Division, Statistics Department, Bangladesh Bank, Head Office, Dhaka.

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