

# TRANSLATION

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December 15, 2011  
Circular No. SBP-DEF-0090-2011

General Manager

Subject: Modifications to the Single Account Plan (SAP) [SB35](#), New [BAN09](#)  
for derivatives information

Dear Manager:

Hereby, we would like to inform you that during the Superintendency of Banks' working sessions it became obvious that it was necessary and advisable to modify and update the Single Account Plan (SAP) SB35 and create a new data structure for Derivatives information that will be called "BAN09".

This amendment is aimed at obtaining derivatives-related information maintained by the bank on its accounting books. In this regard, the new structure will include negotiable derivatives and hedging derivatives. For both types we have included both lending and deposit operations and we have added the income and expense accounts involved in these operations.

In connection with the above, the ITBANK system and the *Pre-validador Funcional (functional pre-validator)* will be enabled for your updates beginning 26 January 2012. Banks should follow the usual procedures.

This new information requirement will be reported monthly with the closing date being the end of each month. The deadline for reporting the figures will be 10 business days following the month to be reported.

In order to provide detailed information on the modifications to SAP, SB35 and the new chart BAN09, the Superintendency will be inviting banks that have indicated on the survey dated 5 December 2011 that they handle derivatives, to a meeting. Details will be announced during this month. The entities that do not have derivatives on their books are not required to report chart BAN09

We would greatly appreciate your informing your staff of this information so that they may comply with the provisions of this Circular.

For your reference, we have attached the new SAP, SB35 and chart BAN09.

Yours truly,

Alberto Diamond R.  
Superintendent

Enc: a/s  
[PUC\(SB02\)](#)