

February 11, 2020
Circular N° SBP-DR-0020-2020

General Manager

Subject: New Accounting Atom AT21

Dear General Manager:

We wish to inform you hereby that the Superintendency of Banks has deemed it advisable to formally establish the submittal of the new AT21 accounting atom, which replaces accounting atom AT01, based on the Ancillary Table SB90.

In connection with the above, the submittal of atoms AT01 and AT21 will be as follows:

Date of the last AT01 accounting atom report	Implementation date of the validations of the new AT21 accounting atom
The first ten (10) business days of July 2020 with the information to be reported through the end of June 2020.	The first report will be due during the first ten (10) business days of August 2020, with the information to be reported through the end of July 2020.

The contents, frequency and format of AT21 will be the same as AT01 as follows:

Contents	Frequency	Form
A detail of the balance sheet, profit statement and off-balance sheet operations accounts according to the Single Account Plan (PUC, for its acronym in Spanish) of the Superintendency.	Monthly. The first ten (10) business days of the month following the month to be reported.	ITBANK

In this regard, we remind you that according to the e-mail sent on January 17, 2020, the validation tests for AT21 in parallel with AT01 will begin on the first ten (10) business days of March 2020 and up to the first ten (10) business days of July 2020.

Should you have any question on the new AT21 structure, please feel free to submit those through our e-mail address soporte@superbancos.gob.pa

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"Velando por la solidez del Centro Bancario Internacional"

We would greatly appreciate your providing the necessary instructions to your staff for compliance with these provisions.

Best regards,

Amauri A. Castillo
Superintendent

Enc.: A/s

ARV/eh