SBP
Superintendencia
de Bancos de Panamá

June 24, 2020
Circular N° SBP-DR-0217-2020

General Manager

Subject: COVID-19. Extension of New Accounting Atom (AT21)

Dear General Manager:

We refer to Circular SBP-DR-0020-2020, dated February 11, 2020, by means of which we informed banks on the submittal of the new accounting atom (AT21) that replaces accounting atom (AT01), which is based on the Ancillary Table SB90.

In that regard, please be advised that considering the effects of the COVID-19 global health pandemic recently declared by the World Health Organization (WHO), we have deemed it advisable to supersede the aforementioned Circular SBP-DR-0020-2020, dated February 11, 2020, in order to establish a new chronogram for the submittal of atoms AT01 and AT21, as follows:

Date of the last accounting atom (AT01) report	Implementation date of the validations of the new accounting atom (AT21)
The **first ten (10) business days of April 2021 with the information to be reported through the end of March 2021.**	The first report will be due during the first ten (10) business days of May 2021, with the information to be reported through the end of April 2021.

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, the validation tests for AT21 in parallel with AT01 will continue until the first ten (10) business days of April 2021.

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

This Circular supersedes Circular SBP-DR-0020-2020 dated February 11, 2020.

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

Best regards,

Amauri A. Castillo
Superintendent

Enc.: Structure of Ancillary Table SB90.

ARV/eh