



BANGKO SENTRAL NG PILIPINAS
OFFICE OF THE DEPUTY GOVERNOR
SUPERVISION AND EXAMINATION SECTOR

MEMORANDUM NO. M-2014-015

To : ALL BANKS

Subject : Revised Effectivity Date of Reporting the Movement and Aging of Non-Performing Loans (NPLs)

With reference to Memorandum No. M-2013-053 dated 06 December 2013 on the Enhancements to the Financial Reporting Package (FRP) related to the new reportorial requirement intended to account for the movement in and aging of NPLs, the effectivity date of said new reportorial requirement is hereby moved to reporting period quarter-ending 30 June 2014 from quarter-ending 31 March 2014.

The moved effectivity date of the new report is aligned with the maiden adoption of the 2009 Philippine Standard Industrial Classification (PSIC) in selected loan schedules of the FRP pursuant to Memorandum No. M-2014-009 dated 07 March 2014.

The dissemination of the reporting data entry templates for the NPL movement and aging as well as other related enhancements to the FRP which are to take effect starting reporting period ending 30 June 2014 shall be covered by a separate issuance.

For compliance.


NESTOR A. ESPENILLA, JR.
Deputy Governor

24 March 2014