



BANGKO SENTRAL NG PILIPINAS

OFFICE OF THE DEPUTY GOVERNOR | FINANCIAL SUPERVISION SECTOR

MEMORANDUM NO. M-2022-032

To : **All Islamic Banks and Conventional Banks with Islamic Banking Unit**

Subject : **Guidelines on the Submission of the Supplemental Report to the Financial Reporting Package (FRP) on Islamic Banking**

Pursuant to Circular No. 1139¹, the following are the submission guidelines that shall be observed beginning report as of end-June 2022:

A. Submission Guidelines

1. All Islamic Banks and Conventional Banks with Islamic Banking Unit shall use the Supplemental Report to the FRP on Islamic Banking *Data Entry Template (DET) and its corresponding Control Prooflist (CP)* which can be downloaded from www.bsp.gov.ph/ses/reporting_templates or directly requested from BSP-Department of Supervisory Analytics (DSA) through DSAReports@bsp.gov.ph. In requesting the said files, covered BSFIs shall follow the prescribed format as the subject, [REQUEST] FRP_SIB Template.
2. All covered banks shall submit the solo and consolidated Supplemental Reports to FRP DET and CP through the DSAReports@bsp.gov.ph within 15 banking days after end of reference month for solo basis and 30 banking days after end of reference quarter for consolidated basis.

All covered banks shall apply the prescribed format for the subject:

FRP_SIB<space>Bank Name,<space><Reference period>

For example,

To : *DSAReports@bsp.gov.ph*
Subject : *FRP_SIB ABC Bank, 30 June 2022*

¹ Guidelines for Reporting Islamic Banking and Finance Transactions/Arrangements dated 23 March 2022.

and using the prescribed file naming convention, as illustrated below:

File	File Name	File Format
DET	FRP_SIB- <i>basis</i> ²	xls
CP	FRP_SIB-basis-CP ³	pdf

3. For 30 June to 31 August 2022 reports, these shall be due for submission on or before 21 October 2022. Subsequent submission beginning 30 September 2022 shall follow the deadlines prescribed under item 2 above.
4. All covered banks shall only use e-mail addresses officially registered with the DSA in electronically submitting reports in accordance with BSP Memorandum No. M-2017-028 dated 11 September 2017. The same registered e-mail address/es shall be used by the DSA in acknowledging the submitted reports.
5. All covered banks that are unable to transmit electronically can submit the DET and CP in any portable storage device (e.g. USB flash drive) through messengerial or postal services within the prescribed deadline addressed to:

The Director

Department of Supervisory Analytics (DSA)
Bangko Sentral ng Pilipinas
11th Floor, Multi-Storey Building
BSP Complex, A. Mabini Street, Malate
1004 Manila

6. Queries regarding the Supplemental Reports to the FRP on Islamic Banking, its related regulations and guidelines shall be sent via e-mail to **DSAREports@bsp.gov.ph** following the prescribed format as the subject, [INQUIRY] FRP_SIB.

B. Important Reminders

1. The following may result in an erroneous or failed submission:
 - a. Failure to use an officially registered e-mail address;
 - b. Failure to use the prescribed subject line or reporting date;
 - c. Failure to use the correct templates;
 - d. Transmitting to the wrong e-mail address; and
 - e. Failure to use the prescribed file names and file format.

² Where basis is the type of report (i.e., SOLO or CONSO), i.e., FRP_SIB-SOLO.xls, FRP_SIB-CONSO.xls

³ Where basis is the type of report (i.e., SOLO or CONSO), i.e., FRP_SIB-SOLO-CP.pdf, FRP_SIB-CONSO-CP.pdf

2. Starting reporting period 31 March 2024, report submissions that do not conform with the prescribed procedures shall not be accepted and will be considered non-compliant with the existing reportorial requirements subject to applicable penalties for late and/or erroneous submission.

For compliance.

CHUCHI G. FONACIER
Deputy Governor

20 July 2022