



# *Bangko Sentral ng Pilipinas*

## **OFFICE OF THE DEPUTY GOVERNOR SUPERVISION AND EXAMINATION SECTOR**

### **CIRCULAR LETTER Series of 2003**

To : All Banks

Subject: Clarification on the Submission of Separate Audited Financial Statements for Bank Proper and FCDU Books

For uniform compliance with the reportorial requirements under Appendix 6 of the Manual of Regulations for Banks, which reads:

"Audited Financial Statements (AFS) of the Bank proper and FCDU for the past year prepared by the external auditor xxx."

the above requirement is hereby clarified to mean that the following should be submitted:

1. Consolidated AFS report of Regular Banking Unit and FCDU; and
2. AFS report for FCDU books.

  
**ALBERTO V. REYES**  
Deputy Governor

November 19, 2003

**MAG-IMPOK SA BANGKO**