NATIONAL ADMINISTRATIVE REGISTER · APRIL 22, 1996

ACCOUNTING SYSTEM OF NON-STOCK SAVINGS AND LOAN ASSOCIATIONS

BSP CIRCULAR NO. 104, April 22, 1996

Read online (full-text search, related cases, audio case brief): https://batas.org/library/5e3931183a8d/

The Monetary Board, in its Resolution No. 1359 dated November 29, 1995 approved the following amendments to the rules on non-stock savings and loan association (NSSLAs) in Book IV of the Manual of Regulations for Banks and Other Financial Intermediaries:

Section 4166S Uniform System of Accounts — The last paragraph of this Section is hereby amended to read as follows:

> "The voucher system, or the ticket system, or such other accounting systems acceptable to the Bangko Sentral ng Pilipinas as well as the prescribed chart of accounts shall be adopted for use by non-stock savings and loan associations."

This Circular shall take effect immediately.

Adopted: 22 Apr. 1996

(SGD.) ALBERTO V. REYES
Officer-In-Charge

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.