

ACCOUNTS ON RESTRUCTURED LOANS AND GENERAL AND SPECIFIC LOSS RESERVES INCLUDE IN THE CONSOLIDATED STATEMENT OF CONDITION

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/94a40c7e6c1e/>

Please include in the Consolidated Statement of Condition (CSOC) the following accounts on Restructured Loans and general and specific loss reserves:

A. COMMERCIAL BANKS (SES I/VI Form 2A.2 — CBP 7-16-05)

1. Restructured Loans (current portion)

Account Code Record No.

Restructured Loans

a. Restructured Loans — Current 079

a.1. Without Uncollected Capitalized Interest 501

a.2. With Uncollected Capitalized Interest 502

b. Restructured Loans — Past Due 080

c. Restructured Loans — Items in Litigation 081

Total Restructured Loans — Gross 082

Less: Allowance for Probable Losses 083

Total Restructured Loans — Net 084

2. General and Specific Loss Reserves

Account Code Record No.

ADDITIONAL INFORMATION

Total Allowance for Probable Losses 460

1. 2% General Provision for Probable Loan Losses (Circular No. 164 dated April 13, 1998) 461

2. Allowance for Probable Losses on Loan Accounts and Other Risk Assets 462

2.a. Loans 463

2.b Other Risk Assets 464

The above format shall start with the report for the month of July, 1998. For restructured loans, the footnote on the last page of the monthly prooflist to the CSOC as required under Memorandum to All Commercial Banks dated January 22, 1998, shall be deleted.

B. THRIFT BANKS (TB Form 2)

- General and Specific Loss Reserves

Account Code Record No.

ADDITIONAL INFORMATION

Total Allowance for Probable Losses 550

1. 2% General Provision for Probable Loan Losses

(Circular No. 164 dated April 13, 1998) 551

2. Allowance for Probable Losses on Loan

Accounts and Other Risk Assets 552

2.a. Loans 553

2.b Other Risk Assets 554

The above format shall start with the report for the month of July 1998.

C. RURAL BANKS (CBP 7-19-04A)

1. Restructured Loans

Account Current Past Due Items in Litigation TOTAL

Total Loans and Discounts (L&D)-Gross xxx xxx xxx xxx

Restructured Loans (RL)

a. Restructured Loans-Current xxx xxx

a.1. W/O Uncollected Capitalized Interest xxx xxx

a.2. With Uncollected Capitalized Interest xxx xxx

b. Restructured Loans-Past Due xxx xxx

c. Restructured Loans-Items in Litigation xxx xxx

Total Restructured Loans-Gross xxx xxx xxx xxx

Total Loan Portfolio-Gross xxx xxx xxx xxx

Less: Allowance for Probable Losses (L&D) xxx xxx xxx xxx

Allowance for Probable Losses-RL xxx xxx xxx xxx

Total Loans and Discounts-Net xxx xxx xxx xxx

2. General and Specific Loss Reserves

Account Code

ADDITIONAL INFORMATION

Total Allowance for Probable Losses

1. 2% General Provision for Probable Loan Losses
(Circular No. 164 dated April 13, 1998)

2.Allowance for Probable Losses on Loan
Accounts and Other Risk Assets

2.a.Loans

2.b Other Risk Assets

The above format shall start with the report for the quarter end June 30, 1998.

Adopted: 22 June 1998

(SGD.) ALBERTO V. REYES

Deputy Governor

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