

ACCOUNT CLASSIFICATION AND AMENDMENT TO THE GENERAL LEDGER AND/OR CONSOLIDATED STATEMENT OF CONDITION

BSP MEMORANDUM, July 20, 2005

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/ed36b151333c/>

Pursuant to the implementation of Circular 489 dated 21 June 2005, please be informed of the following account classification and amendment to the General Ledger and/or Consolidated Statement of Condition:

- a. Creation of a new sub-account "Available for Sale Securities Sold Under Repurchase Agreement - Foreign Regular and FCDU/EFCDU" under the main account "Available for Sale Securities" using the following account codes and record numbers:

Available for Sale Securities Sold GL Account CSOC

Under Repurchase Agreement Code Record No.

1. Universal/Commercial Banks 1-3-40-16 318
2. Thrift Banks 1-3-40-16 318

- b. The corresponding securities representing, "Held for Trading Securities Sold Under Repurchase Agreement" required under Section 3.3 of Circular 489 shall be classified and recorded under "Government Securities Sold Under Repurchase Agreement", an existing sub-account of "Trading Account Securities - Investment". The account code and record number of such government securities are as follows:

Government Securities Sold Under GL Account CSOC

Repurchase Agreements Code Record No.

1. Universal/Commercial Banks 1-3-20-04 107

Hereby attached as Annex A for KBs and Annex B[*] for TBs are the affected pages of the General Ledger and/or Consolidated Statement of Condition for implementation effective for reports as of 31 July 2005 (i.e. due for submission on 19 August 2005).

For compliance.

Adopted: 20 July 2005

(SGD.) NESTOR A. ESPENILLA, JR.
Deputy Governor

[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.

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.