



Bangko Sentral ng Pilipinas

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

**MEMORANDUM TO ALL BANKS AND OTHER BSP SUPERVISED
FINANCIAL INSTITUTIONS**

**Subject : Reclassification of Investments in Debt and Equity Securities
Between Categories**

In view of the implementation of Circular Nos. 476 dated 16 February 2005 and 494 dated 20 September 2005, banks and other BSP supervised financial institutions shall be allowed to reclassify their investments in debt and equity securities among any of the following categories: (a) Held for Trading (HFT), (b) Designated at Fair Value through Profit or Loss (DFVPL); (c) Available for Sale (AFS); (d) Held to Maturity (HTM); (e) Unquoted Debt Securities Classified as Loans; and (f) Investments in Non-Marketable Equity Securities (INMES), until 30 November 2005.

Banks/FIs shall submit their final list of investments in debt and equity securities as of 30 November 2005 classified as to HFT, DFVPL, AFS, HTM, Unquoted Debt Securities Classified as Loans, and INMES, to the appropriate supervision and examination department of the BSP on or before 9 December 2005.

For information and guidance.


MA. CORAZON J. GUERRERO
Sector-In-Charge

23 November 2005

PANANALAPING MATATAG, BANSANG PANATAG