

Manual of Reporting Forms and Instructions for Deposit-Taking Institutions

AMENDMENT CONTROL LOG

General

Amendment Number	Effective Date	Page Number	Description
Please note that as of November 2002, all changes are highlighted:			
1	January 1998	1	<u>Change:</u> ♦ The introduction to the manual was changed as a result of combining the Bank and Trust and Loan manuals into one manual for Deposit-Taking Institutions.
		2	<u>Delete:</u> ♦ Paragraph 2 - check totals on the returns are no longer required.
		4	<u>Add:</u> ♦ Paragraph 3 - discussing the electronic filing requirements.
		12, 13	<u>Add:</u> ♦ Financial Highlights ♦ Pledging Report ♦ Interest Rate Risk and Maturities Matching Return ♦ Capital Adequacy Return - Market Risk <u>Change:</u> ♦ The return of Non-Mortgage Loans In Arrears is changed to the Return of Non-Mortgage and Mortgage Loans in Arrears.
2	January 1999	12, 14	<u>Delete:</u> ♦ Domestic Assets ♦ Designated Country Transaction Report A The final submission for both returns is October 31, 1998".
3	January 2000	1	<u>Add:</u> ♦ Section 600 of the Bank Act (applies to Foreign Bank Branches) <u>Change:</u> ♦ Section 523 of the Bank Act is now Section 628
		4, 5	<u>Change:</u> ♦ In the introduction the last sentence. Final date for acceptance of paper submission is March 2000. ♦ Paragraph 3. By April 2000 electronic filing is the only method of submission. ♦ Paragraph 8 and 9 are re-numbered to paragraph 5 and 6 <u>Delete:</u> ♦ Paragraph 5, 6 and 7
		12, 13	<u>Change:</u> ♦ In the Recipient column, from OSFI to Bank of Canada
4	January 2001	10	<u>Add:</u> ♦ A new return "Quarterly Supplementary Return for Foreign Bank Branches"
		2, 3, 4	<u>Delete:</u> ♦ General instructions on submission of Reports on paper forms have been deleted since electronic filing became the only method for submission of data with the exception of the Unclaimed Balances Report in April 2000. ♦ Subsequent page numbers have been changed accordingly.

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Please note that as of November 2002, all changes are highlighted:			
5	January 2003	2	<u>Delete:</u> ♦ Item #3 <u>Change:</u> ♦ Renumber items 3, 4 and 5
		3	<u>Change:</u> ♦ Reference of foreign currency translation rules changed to CICA Handbook reference
		4, 5, 6, 7, 8	<u>Delete:</u> ♦ Instruction related to Rules for the Translation of Foreign Currency ♦ Listing of institutions. See "Who we regulate" on OSFI's website
		4, 5, 6	<u>Add:</u> ♦ Return Code <u>Change:</u> ♦ Alphabetically ordered <u>Delete:</u> ♦ Tax Information
6	January 2004	2	<u>Change:</u> ♦ Data Management Section to Regulatory Information Division
7	January 2005	2	<u>Delete:</u> ♦ Remove the exception of Geographical Returns
		4, 5, 6	<u>Delete:</u> ♦ Listing of returns
8	January 2006	1	<u>Delete:</u> ♦ Introduction ♦ General instructions <u>Change:</u> ♦ Miscellaneous instructions to General instructions and update

GENERAL INSTRUCTIONS

Rounding

As a rule, figures in these forms are reported in thousands of dollars. Any exceptions to this rule are identified in the instructions. Rounding may result in details not adding to their stated totals. However, to ensure consistent reporting, the rounded detail items should be adjusted so that the totals and the sums of the components are identical. Institutions that wish to use a level of significance in millions should contact the Bank of Canada/Office of the Superintendent of Financial Institutions regarding the circumstances in which this can be implemented.

Currency

All figures are to be reported in Canadian currency. Where asset and liability reports indicate captions entitled "foreign currency", these figures should be foreign currency items translated to Canadian currency in accordance with the CICA Handbook, Section 1650.

Negative Values

Negative amounts should be reported with a negative (minus) sign. Do not put figures in brackets.

Verification

All additions, subtractions and calculations should be double-checked before reports are submitted. Totals and subtotals should be cross-checked to corresponding items in other reports. Institutions should retain work papers and other records used in preparing these reports.

Applicability of Generally Accepted Accounting Principles

All reports are to be prepared in accordance with generally accepted accounting principles (GAAP) except as otherwise specified by the Superintendent.

Accounting principles that have been specified by the Superintendent are referred to throughout these instructions. Further information is available in the Office's publication, *Guidelines for Banks* and *Guidelines for Trust and Loan Companies*.

Rules of Consolidation

Consolidated financial statements should be prepared in accordance with generally accepted accounting principles as outlined in the CICA Handbook. For purposes of these returns, all offices (i.e., branches and subsidiaries) that are within the scope of the consolidated institution are to be reported on a consolidated basis. Unless the report or line item instructions specifically state otherwise, this consolidation is to be on a line-by-line basis, according to the category shown.

Contact Information

Where the Bank of Canada is listed as the Contact Agency call (613) 782-8120, for OSFI call (613) 990-3591.