

Manual of Reporting Forms and Instructions for Deposit-Taking Institutions

AMENDMENT CONTROL LOG

Quarterly Supplementary Return for Foreign Bank Branches

Amendment Number	Effective Reporting Date	Page Number	Description
Please note that as of November 2002, all changes are highlighted:			
1	Q1 2003	2, 5	<u>Change:</u> ♦ Section II – Due to(from) Head Office Reconciliation to Head Office Account Reconciliation ♦ 1. & 4. - Due to(from) Head Office to Due to Head Office less Due from Head Office
		2	<u>Delete:</u> ♦ Reference to Notes 2 and 3
		3	<u>Change:</u> ♦ Section III - 1. & 5. - Deposits of \$150,000 or less to Deposits less than \$150,000 ♦ Memo Items – 1. Deposits of \$150,000 or less from to Deposits less than \$150,000 <u>Delete:</u> ♦ Notes 2. and 3.
		4	<u>Delete:</u> ♦ Reference to new return
		5	<u>Delete:</u> ♦ 2 nd and 3 rd paragraphs under Section II <u>Change:</u> ♦ under Section III and Memo Items – deposits of \$150,000 or less to deposits less than \$150,000
2	Q1 2007	2	<u>Change:</u> ♦ Book value to Balance sheet value ♦ On-balance sheet to Recognized ♦ Off-balance sheet to Unrecognized ♦ Branch net income (loss) to Total Comprehensive Income (Loss)
		5	<u>Change:</u> ♦ Off-balance sheet to Unrecognized
3	Q1 2008	2	<u>Change:</u> ♦ On- and off-balance sheet to recognized and unrecognized

QUARTERLY SUPPLEMENTARY RETURN FOR FOREIGN BANK BRANCHES

PURPOSE

The purpose of this return is to provide the Superintendent of Financial Institutions with information on the investments that make up the capital equivalency deposit and its compliance with the Office guideline, on the liabilities and head office account of the Foreign Bank Branch in Canada, and on the prescribed deposits as defined under Section 545 of the Bank Act.

STATUTORY

Section 600 of the Bank Act.

APPLICATION

This return applies only to full service foreign bank branches.

PUBLICATION

Information from this return is not published.

FREQUENCY

Quarterly-fiscal

CONTACT PERSON

Provide name and phone number of person to contact regarding any questions about this return.

REPORTING DATES

The return is to be completed as of the last day of each fiscal quarter and submitted within 45 days of the reporting date.

CONTACT AGENCY

OSFI.

SECTION III - DE MINIMUS DEPOSIT RETURN	As at quarter-end	Average for the quarter
1. Deposits less than \$150,000		
(a) Demand deposits		
(b) Notice deposits		
(c) Fixed-term deposits		
Total (A)		
2. Prescribed Deposits as per Regulations (B)		
3. Total Deposits (C)		
4. $(A - B) / (C - B) * 100$		
5. Deposits less than \$150,000		
(a) Demand deposits		
(b) Notice deposits		
(c) Fixed-term deposits		
Total (D)		
6. Prescribed Deposits as per Regulations (E)		
7. Total Deposits (F)		
8. $(D - E) / (F - E) * 100$		
MEMO ITEMS		
1. Deposits less than \$150,000 from:		
(a) Head Office		
(b) Related financial institutions outside Canada		
(c) Related institutions in Canada		
(i) Regulated deposit-taking institutions		
(ii) Regulated financial institutions		

Note:

1. Credit equivalent amounts must be reported for these items. Credit equivalent amounts are calculated by multiplying the notional principal amounts by the indicated credit conversion factors.

QUARTERLY SUPPLEMENTARY RETURN FOR FOREIGN BANK BRANCHES

The first reporting date was for the 3rd fiscal quarter 2000.

This return applies only to full-service foreign bank branches.

All amounts are to be expressed in thousands of Canadian dollar equivalents.

GENERAL INSTRUCTIONS

The lines used in this return are commonly used in other returns prepared by the foreign bank branch and therefore no detailed instructions are provided.

All asset and liability categories used in this return are consistent with the "Monthly Balance Sheet".

The average amount outstanding at the end of each quarter may be based on daily or weekly averages.

Where these instructions indicate that a certain category includes particular items, the particular items listed do not limit the generality of the heading but indicate the kind of items that are to be reported here.

SECTION I - CAPITAL EQUIVALENCY REPORT

Amounts in Section I are to be reported as at quarter-end and for the average of the fiscal quarter.

Foreign bank branches are to report the amounts of investment in custody with its depository.

For line 2(c) **unrecognized** items - credit equivalent amounts must be reported for these items. Credit equivalent amounts are calculated by multiplying the notional principal amounts by the indicated credit conversion factors.

Please refer to OSFI Guideline A10 - Capital Equivalency Deposit for additional guidance to this section.

SECTION II - HEAD OFFICE ACCOUNT RECONCILIATION

Section II covers all transactions of the reporting branch with its head office, including branch net income (loss) and the amount of group allowance for credit risk booked at the branch.

SECTION III - DE MINIMUS DEPOSIT RETURN

Foreign bank branches are to report deposits less than \$150,000 and those qualified as prescribed deposits under this section. The allowable amount of deposits less than \$150,000 and the definition of prescribed deposits are outlined under Section 545 of the Bank Act and the related *Prescribed Deposits (Authorized Foreign Banks) Regulations* dated February 10, 2000.

In lines 1 to 4 the information is to be reported as at quarter-end and in lines 5 to 8 the information is to be reported for the average of the fiscal quarter.

MEMO ITEMS 1 - LINES (a) TO (c)

Report deposits less than \$150,000 with Head Office, related financial institutions outside Canada and related Canadian regulated financial institutions. Amounts to be reported as at fiscal quarter-end and for the average of the fiscal quarter.