

Manual of Reporting Forms and Instructions for Deposit-Taking Institutions

AMENDMENT CONTROL LOG

Geographical Distribution of Assets and Liabilities Booked Outside of Canada

Amendment Number	Effective Reporting Date	Page Number	Description
Please note that as of November 2002, all changes are highlighted:			
1	Q1 1999	8	<u>Change:</u> ◆ Kampuchea (country code 664) to Cambodia
		12, 20	<u>Add:</u> ◆ Instructions for the reporting of the EURO
		12, 20, 22, 23	<u>Change:</u> ◆ Deutsche Marks changed to EURO
		13, 17, 18	<u>Add:</u> ◆ Changes to the definition of Local claims or liabilities for members of the EMU
		16	<u>Add:</u> ◆ Allocation of shares
		20	<u>Change:</u> ◆ Currency code 4 is now for the EURO
		22	<u>Change:</u> ◆ Calendar year to be reported with 4 digits
2	Q1 2000	1	<u>Change:</u> ◆ Section 523 of the Bank Act is now Section 628 ◆ The Bank of Canada Review is now called: Bank of Canada Banking and Financial Statistics ◆ "Where to submit" changed from OSFI to Bank of Canada
		5, 6	<u>Change:</u> ◆ Austria, Finland, Greece, Portugal, Spain and Sweden were moved from "Other OECD Europe" to the "European Economic Community" group
		6	<u>Add:</u> ◆ Faroe Islands, Greenland, Guernsey, Isle of Man, Jersey and San Marino to the Non-OECD Europe group
		7	<u>Add:</u> ◆ Palestinian Autonomy to the Middle East group
		8	<u>Change:</u> ◆ "Zaire" to Democratic Republic of Congo ◆ "Burma" to Myanmar
		13, 17	<u>Add:</u> ◆ and liabilities
3	Q1 2001	9	<u>Change:</u> ◆ Spanish Sahara (country code 788) to Western Sahara
		10	<u>Change:</u> ◆ Canton and Enderbury Islands (country code 838) to Tuvalu ◆ Kiribati (formerly Gilbert Island) and Tuvalu (formerly Ellice Island) (country code 846) to Kiribati (Canton and Enderbury, Gilbert Island, Phoenix Islands, Line Islands)

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Please note that as of November 2002, all changes are highlighted:			
		11	<u>Change:</u> ♦ Unallocated has been changed from (iv) to (v) <u>Add:</u> ♦ (iv) European Central Bank (code 923)
		26	<u>Add:</u> ♦ European Central Bank opposite Germany.
4	Q1 2002	12, 13, 17, 18, 20	<u>Add:</u> ♦ Greece as a member of the EMU
5	Q1 2003	7	<u>Delete:</u> ♦ Neutral Zone (country code 624) from Middle East
		9	<u>Add:</u> ♦ Eritrea (country code 727) to Africa - Developing
		16, 18	<u>Add:</u> ♦ Added clarification on domestic currencies
		17	<u>Add:</u> ♦ Title: Column 158 – of which: Claims on units of banks with head offices in reporting countries <u>Delete:</u> ♦ Note: Reporting of column 158 becomes effective September 1995
		18	<u>Change:</u> ♦ Claims was changed to deposit/liability
		23	<u>Add:</u> ♦ Word “All” was added for clarity
6	Q1 2004	5	<u>Change:</u> ♦ European Economic Community to European Union
		10	<u>Add:</u> ♦ Marshall Islands (country code 872) ♦ Micronesia (country code 874) ♦ Palau (country code 876)
		11	<u>Change:</u> ♦ European Economic Community to European Union <u>Add:</u> ♦ Currency codes
		12	<u>Delete:</u> ♦ Sentence “A separate return is required with respect...” from fourth paragraph ♦ (see Standards for Reporting on Printed Returns and Magnetic Tape) from sixth paragraph
		16	<u>Change:</u> ♦ foreign currencies to all currencies for residents and non-residents for Column 156

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Please note that as of November 2002, all changes are highlighted:			
		20,21	<u>Delete:</u> ♦ Instructions on Standards for Reporting on Printed Forms and Standards for Reporting on Magnetic Tape <u>Add:</u> ♦ Instructions for Record layout for "TAPE" files
		24	<u>Add:</u> ♦ San Marino and San Marinense Institut of Credit <u>Change:</u> ♦ Banque Centrale de la République de Turquie to Central Bank of the Republic of Turkey ♦ Banque Nationale de Yougoslavie to National Bank of Yugoslavia
		27	<u>Change:</u> ♦ Banque du Liban to Central Bank of Lebanon ♦ Banque d'Algérie to Bank of Algeria <u>Add :</u> ♦ Congo, Democratic Republic and Central Bank of Congo ♦ Eritrea and National Bank of Eritrea
		28	<u>Change:</u> ♦ Banque Centrale de Mauritanie to Central Bank of Mauritania ♦ Banque All Maghrib to Bank of Morocco ♦ Banque Centrale de Tunisie to Central Bank of Tunisia ♦ Banque Nationale du Cambodge to National Bank of Cambodia <u>Add:</u> ♦ French Polynesia, New Caledonia and Wallis and Futuna and Institut d'Emission d'Outre-Mer <u>Delete:</u> ♦ Zaire and Banque du Zaire
		29	<u>Add:</u> ♦ Nauru, Republic of and Bank of Naura ♦ Tuvalu and National Bank of Tuvalu
7	Q1 2005	1, 10	<u>Add:</u> ♦ "Other Exposures" to claims and liabilities
		2	<u>Change:</u> ♦ heading "Local and Non-Local Claims" to "Cross-border and local claims-immediate borrower basis" to Part I of quarterly return <u>Add:</u> ♦ columns 425, 431, 432, 441, 442, 443, 451, 452, 453, 455, 461, 462, 463, 464, 465, 466, 467, 471, 472, 473, 474, 475, 476, 477, 480, 493, 491, 492 <u>Delete:</u> ♦ columns 154, 155, 156
		3	<u>Change:</u> ♦ heading "Local and Non-Local Liabilities" to "Cross-border and local liabilities" to Part II of quarterly return

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Please note that as of November 2002, all changes are highlighted:			
		5-9	<u>Change:</u> ◆ List of Country Codes re-ordered as per International convention
		10-15	<u>Add:</u> ◆ General instructions for new columns added and changes made to the return Note: Extensive changes please see pages noted.
		16-19	<u>Add:</u> ◆ Specific instructions for new columns added and changes made to the return <u>Change:</u> ◆ Surinam to Suriname ◆ Ivory Coast to Côte d'Ivoire ◆ Palestinian Autonomy to Palestinian Territory ◆ Korea, Democratic People's Republic of to Korea, Democratic People's Republic of (north) ◆ Marshall Island to Marshall Islands ◆ Mongolian People's Republic to Mongolia
		22-29	<u>Change:</u> ◆ List of Official Monetary Institutions re-ordered as per International convention <u>Add:</u> ◆ List of International Financial Agencies
		30-31	<u>Add:</u> ◆ Examples for reporting of individual transactions
8	Q1 2006	1	<u>Add:</u> ◆ Section 24 of the Bank of Canada Act
		6, 7, 8	<u>Change:</u> ◆ Surinam to Suriname ◆ Ivory Coast to Côte d'Ivoire ◆ Palestinian Autonomy to Palestinian Territory ◆ Korea, Democratic People's Republic of to Korea, Democratic People's Republic of (north) ◆ Marshall Island to Marshall Islands ◆ Mongolian People's Republic to Mongolia
		11	<u>Delete:</u> ◆ Footnote 2
		13	<u>Delete:</u> ◆ 'for all currencies except the Canadian dollar' from paragraph 4
		19	<u>Change:</u> ◆ (see pages 15-17) to (see pages 16 to 18) from the second paragraph under Part III and IV
		20	<u>Delete:</u> ◆ line ii, Claims on books of Securities Dealer Subsidiaries' from the Asset Reconciliation

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Please note that as of November 2002, all changes are highlighted:			
9	Q1 2007	5	<u>Delete:</u> ♦ Serbia and Montenegro <u>Add:</u> ♦ Serbia ♦ Montenegro
		8	<u>Delete:</u> ♦ Sikkim
		10	<u>Delete:</u> ♦ Footnote 1
		14, 15	<u>Change:</u> ♦ Page references for credit derivatives
		15	<u>Add:</u> ♦ Instructions for Guarantees and Other Unused Credit Commitments
		16	<u>Change:</u> ♦ Book value to Balance sheet value
		31	<u>Change:</u> ♦ Example B. Securities corrected
10	Q1 2008	4, 22	<u>Change:</u> ♦ Other countries to Other developed countries
		5	<u>Change:</u> ♦ Hong Kong to Hong Kong SAR ♦ Macau to Macau SAR <u>Add:</u> ♦ Samoa (870) under Offshore Centres
		8	<u>Change:</u> ♦ Kyrgyzstan to Kyrgyz Republic <u>Delete:</u> ♦ Samoa (870) under Asia and Pacific
		10	<u>Add:</u> ♦ Slovenia (2007) to EMU members list
		11, 16, 18, 22	<u>Change:</u> ♦ Official monetary institutions to Official monetary institutions and non-bank holders of foreign exchange reserves
		14	<u>Change:</u> ♦ On- or off-balance sheet items to recognized or unrecognized items ♦ On-balance sheet to recognized

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Geographical Distribution of Assets and Liabilities Booked Outside of Canada

Amendment Number	Effective Reporting Date	Page Number	Description
Please note that as of November 2002, all changes are highlighted:			
		22	<u>Change:</u> <ul style="list-style-type: none"> ◆ Central Bank of Ireland to Central Bank & Financial Services Authority of Ireland ◆ Hong Kong to Hong Kong SAR ◆ Monetary and Foreign Exchange Authority of Macau to Monetary Authority of Macau <u>Add:</u> <ul style="list-style-type: none"> ◆ Ministry of Finance under Bank of Japan <u>Delete:</u> <ul style="list-style-type: none"> ◆ Gibraltar, Financial Services Commission ◆ Guernsey, Guernsey Financial Services Commission ◆ Isle of Man, Isle of Man Financial Supervision Commission ◆ Jersey, Jersey Financial Services Commission
		23	<u>Add:</u> <ul style="list-style-type: none"> ◆ Samoa, Central Bank of Samoa
		24	<u>Change:</u> <ul style="list-style-type: none"> ◆ Abu Dhab to Abu Dhabi ◆ Reserve Bank of Central Bank to Reserve Bank of Fiji ◆ National State Bank of Kazakhstan to National Bank of the Republic of Kazakhstan ◆ Kyrgyzstan, National Bank of Kyrgyzstan to Kyrgyz Republic, The National Bank of the Kyrgyz Republic <u>Add:</u> <ul style="list-style-type: none"> ◆ State Administration of Foreign Exchange under The People's Bank of China
		25	<u>Delete:</u> <ul style="list-style-type: none"> ◆ Timor Leste, East-Timor Central Payments Office ◆ Western Samoa, Central Bank of Samoa ◆ Turks and Caicos Islands under Latin America and Caribbean <u>Change:</u> <ul style="list-style-type: none"> ◆ Serbia and Montenegro to Serbia
		26	<u>Change:</u> <ul style="list-style-type: none"> ◆ Surinam, Centrale Bank van Surinam to Suriname, Centrale Bank van Suriname
		27	<u>Delete:</u> <ul style="list-style-type: none"> ◆ European Coal and Steel Community (ECSC), Brussels ◆ Organization of African Unity (OAU), Addis Ababa (Ethiopia) <u>Add:</u> <ul style="list-style-type: none"> ◆ African Union (AU), Addis Ababa (Ethiopia) ◆ West African Economic Community (WAEC), Ouagadougou (Burkina Faso) ◆ Council of Europe Development Bank, Paris <u>Change:</u> <ul style="list-style-type: none"> ◆ Association of South East Asian Nations (ESEAN) to Association of South East Asian Nations (ASEAN) ◆ Caribbean Community (CARICOM) to Caribbean Community and Common Market (CARICOM) ◆ Central American Bank for Economic to Central American Bank for Economic Integrations (CABEI)

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Amendment Number	Effective Reporting Date	Page Number	Description
Please note that as of November 2002, all changes are highlighted:			
		28	<u>Delete:</u> ♦ International Natural Rubber Organization (INRO), Kuala Lumpur ♦ International Tin Council (ITC), London <u>Change:</u> ♦ International Wheat Council (IWC) to International Grains Council (IGC) ♦ International Red Cross (IRC) to International Committee of the Red Cross (ICRC)
		29	<u>Add:</u> ♦ World Tourism Organization (UN WTO), Madrid
11	Q1 2009	10	<u>Add:</u> ♦ Cyprus (2008) ♦ Malta (2008)
		19	<u>Add:</u> ♦ Word “liability” at the end of the 2 nd sentence
		20	<u>Delete:</u> ♦ Asset Quarterly Reconciliation of the Geographical Distribution Return table
		21	<u>Change:</u> ♦ Reference from Total – Liabilities 1, 2, 3, 11 to Total – Liabilities 1, 2, 8

**RETURN OF THE GEOGRAPHICAL DISTRIBUTION OF ASSETS AND LIABILITIES BOOKED
OUTSIDE OF CANADA**

PURPOSE

This return provides foreign currency and Canadian currency information regarding the size and nature of a bank's claims, other exposures, and liabilities vis-à-vis residents of foreign countries and Canada that are booked outside of Canada. The data are an important source of information for measuring Canada's balance of payments and are the basis for fulfilling Canada's reporting responsibilities to the Bank for International Settlements.

STATUTORY

Section 628 of the Bank Act and Section 24 of the Bank of Canada Act.

APPLICATION

This return applies to all banks. Trust and Loan Companies are not required to submit this return.

PUBLICATION

Certain information is published on a total for all banks basis in the Bank of Canada Banking and Financial Statistics, in Statistics Canada's Balance of Payments (Capital Account) publication and in certain BIS publications.

FREQUENCY

As at the end of each calendar quarter.

CONTACT PERSON

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

REPORTING DATES

This return is to be completed as at the last day of each month and submitted to the Bank of Canada within 60 days of the reporting date.

CONTACT AGENCY

Bank of Canada.

Deposit Taking Institutions - Reporting Manual - Bank of Canada Geographical Distribution of Assets and Liabilities Booked Outside of Canada (GR)

Part I

Claims Booked Outside Canada at Foreign Branches, Agencies and Corporations Controlled by the Bank, and at Foreign Branches and Offices of Canadian Corporations Controlled by the Bank (for calendar quarter-ending months)

Cross-border and local claims - immediate borrower basis

Deposits		Securities												
Balance with banks (128)	Official monetary institutions (129)	Short-term issued by Non-banks			Long-term issued by Non-banks			Equities issued by Non-banks			Total Securities Non-banks			Total Securities (139)
		Banks (130)	Private (131)	Public (132)	Banks (133)	Private (134)	Public (135)	Banks (136)	Private (137)	Public (138)	Banks (165)	Private (166)	Public (167)	

Cross-border and local claims - immediate borrower basis

Distribution of total claims by place of booking										Distribution of total claims by residual term to maturity			Distribution of total claims by type of claim			Of which: claims on units of banks with head offices in developed reporting countries (158)
Loans Non-banks		Total claims (149)	US (60)	UK (61)	Other developed reporting countries (62)	Off-shore countries (150)	Other (63)	1 year and less (151)	More than 1 year up to and including 2 years (152)	More than 2 years (153)	Unallocated (425)	Cross-border (431)	Local in foreign currency (432)	Local in local currency (157)		
Banks (145)	Private (146)														Public (147)	Total (148)

Distribution of local claims in local currency - immediate borrower basis

by residual term to maturity						
by sector Non-banks		1 year and less (451)	More than 1 year up to and including 2 years (452)	More than 2 years (453)	Unallocated (455)	Total (454)
Banks (441)	Private (442)					

Cross-border and local claims

Distribution of outward risk transfers by type of claim													Distribution of inward risk transfers by type of claim			Other exposures	
Outward risk transfers Non-banks				Cross-border (465)	Local in foreign currency (466)	Local in local currency (467)	Inward risk transfers Non-banks				Cross-border (475)	Local in foreign currency (476)	Local in local currency (477)	Total claims ultimate risk basis (480)	Derivatives ultimate risk basis (493)	Unused credit commitments ultimate risk basis	
Banks (461)	Private (462)	Public (463)	Total (464)				Banks (471)	Private (472)	Public (473)	Total (474)						Guarantees (491)	Other (492)

Deposit Taking Institutions - Reporting Manual - Bank of Canada Geographical Distribution of Assets and Liabilities Booked Outside of Canada (GR)

Part II

Liabilities Booked Outside Canada at Foreign Branches, Agencies and Corporations Controlled by the Bank, and at Foreign Branches and Offices of Canadian Corporations Controlled by the Bank (for calendar quarter-ending months)

Cross-border and local liabilities

Deposits payable				Distribution of total deposits by place of booking						Local liabilities in local currency (deposits only) included in total liabilities
Banks (173)	Official monetary institutions (174)	Other (175)	Total (176)	U.S. (80)	U.K. (81)	Other	Off-shore	Other (83)	Subordinated debt (178)	(179)
						developed reporting countries (82)	countries (177)			

Supplementary Information

Part III

Claims on Canadian Residents Booked outside Canada at Off-shore Branches, Agencies and Corporations Controlled by the Bank, and at Off-Shore Branches and Offices of Canadian Corporations Controlled by the Bank (for calendar quarter-ending months)

Cross-border and local claims – immediate borrower basis

Deposits			Securities									Total securities (224)
Balance with banks (210)	Official monetary institutions (211)	Short-term issued by Non-banks	Long-term issued by Non-banks			Equities issued by Non-banks			Total securities Non-banks			
			Banks (212)	Private (213)	Public (214)	Banks (215)	Private (216)	Public (217)	Banks (218)	Private (219)	Public (220)	

Cross-border and local claims – immediate borrower basis

Loans				
Banks (225)	Non-banks			Total claims (229)
	Private (226)	Public (227)	Total (228)	

For Country Code 146 only.

Part IV

Liabilities to Canadian Residents Booked outside Canada at Off-shore Branches, Agencies and Corporations Controlled by the Bank, and at Off-shore Branches and Offices of Canadian Corporations Controlled by the Bank (for calendar quarter-ending months)

Cross-border and local liabilities

Deposits payable				
Banks (232)	Official monetary institutions (233)	Other (234)	Total (235)	Subordinated
				debt (236)

For Country Code 146 only.

LIST OF COUNTRY CODES

A. Developed countries

(i) Europe

Andorra	403
Austria	437
Belgium	406
Denmark	409
Faroe Islands	479
Finland	441
France	412
Germany	415
Greece	445
Greenland	480
Iceland	449
Ireland	418
Italy	421
Liechtenstein	453
Luxembourg	424
Monaco	427
Netherlands	430
Norway	457
Portugal	461
San Marino	491
Spain	465
Sweden	469
Switzerland	473
United Kingdom	124
Vatican	433

(ii) Other **developed countries**

Australia	812
Japan	135
New Zealand	824
United States	110

B. Offshore centres

Aruba	208
Anguilla	274
Antigua and Barbuda	207
Bahamas	209
Bahrain	604
Barbados	212
Bermuda	215
British Virgin Islands	218
Cayman Islands	221
Gibraltar	485

Guernsey	486
Hong Kong SAR	658
Isle of Man	487
Jersey	488
Lebanon	620
Macau SAR	670
Mauritius	758
Montserrat	260
Netherlands Antillies	263
Panama	363
Panama Canal Zone	367
Samoa	870
Singapore	686
St. Kitts-Nevis	272
Vanuatu (formerly New Hebrides)	856
C. <u>Developing Countries</u>	
(i) <u>Europe</u>	
Albania	515
Belarus	517
Bosnia-Herzegovina	519
Bulgaria	521
Croatia	525
Cyprus	481
Czech Republic	526
Estonia	529
Hungary	539
Latvia	540
Lithuania	541
Macedonia	542
Malta	489
Moldova	543
Montenegro	559
Poland	545
Romania	551
Russian Federation	553
Serbia	558
Slovak Republic	552
Slovenia	555
Turkey	477
Ukraine	556
(ii) <u>Latin America, Caribbean, and Western Atlantic Islands</u>	
Argentina	303
Belize	307
Bolivia	311
Brazil	315
Chile	319
Colombia	323

Costa Rica	327
Cuba	224
Dominica	227
Dominican Republic	230
Ecuador	331
El Salvador	335
Falkland Islands	233
French Guiana	339
Guadeloupe	239
Grenada	236
Guatemala	343
Guyana	347
Haiti	242
Honduras	351
Jamaica	248
Martinique	257
Mexico	355
Nicaragua	359
Paraguay	371
Peru	375
Puerto Rico	202
St. Lucia	275
St. Pierre and Miquelon	278
St. Vincent	281
Suriname	379
Trinidad and Tobago	287
Turks and Caicos Islands	290
Uruguay	383
U.S. Virgin Islands	205
Venezuela	387
 (iii) Africa and Middle East	
*Abu Dhabi	602
Algeria	702
Angola	704
Benin (formerly Dahomey)	724
Botswana	706
Burkina Faso	802
Burundi	708
Cameroon Republic	712
Cape Verde Islands	714
Central African Republic	716
Chad	718
Cocos (Keeling) Islands	814
Comoros Islands	720
Congo, Democratic Republic of (formerly Zaire)	804
Congo, People's Republic of	722
Côte d'Ivoire	742
*Dubai	606
Djibouti (formerly French Afars & Issas)	730
Egypt	608
Equatorial Guinea	726

Eritrea	727
Ethiopia	728
Gabon	732
Gambia	734
Ghana	736
Guinea	738
Guinea-Bissau	740
Heard and MacDonald Islands	816
Iran	610
Iraq	612
Israel	614
Jordan, Hashemite Kingdom of	616
Kenya	744
Kuwait, State of	618
Lesotho	746
Liberia	748
Libya, Arab Republic of	622
Madagascar (Malagasy Republic)	750
Malawi	752
Mali	754
Mauritania	756
Morocco	760
Mozambique	762
Namibia	764
Niger	766
Nigeria	768
Oman	626
Palestinian Territory	627
Qatar	628
Reunion Islands	770
Rwanda	774
Sao Tomé and Príncipe	778
Saudi Arabia	630
Senegal	780
Seychelles	782
Sierra Leone	784
Somalia	786
St. Helena	776
South Africa	701
Sudan	790
Swaziland	792
Syria	632
Tanzania	794
Togo	796
Tunisia	798
Uganda	800
*United Arab Emirates	634
Western Sahara	788
Yemen, Republic of	636
Zambia	806
Zimbabwe (formerly Rhodesia)	772

* Report Abu Dhabi and Dubai separately from other members of United Arab Emirates.

(iv) **Asia and Pacific**

Afghanistan	648
American Samoa	832
Antarctica	834
Armenia	647
Azerbaijan	649
Bangladesh	650
Bhutan, Kingdom of	652
British Indian Ocean Territory	710
Brunei	654
Cambodia	664
China, People's Republic of	640
Christmas Island	840
Cook Islands	826
Fiji	842
French Polynesia	844
Georgia	657
Guam	848
India	660
Indonesia	662
Johnston Island	850
Kazakhstan	665
Kiribati (Canton and Enderbury, Gilbert Island, Phoenix Islands, Line Islands)	846
Korea, Republic of (south)	666
Korea, Democratic People's Republic of (north)	642
Kyrgyz Republic	667
Laos	668
Malaysia	672
Maldives, Republic of	674
Marshall Islands	872
Micronesia	874
Midway Island	852
Mongolia	644
Myanmar (formerly Burma)	656
Nauru	818
Nepal, Kingdom of	676
New Caledonia	854
Niue Island	828
Norfolk Island	820
Pacific Islands (Trust Territory)	858
Pakistan	678
Palau	876
Papua New Guinea	822
Philippines	680
Pitcairn Islands	860

Solomon Islands	836
Sri Lanka	688
Taiwan	690
Tajikistan	691
Thailand	692
Timor Leste	682
Tokelau or Union Islands	830
Tonga	862
Turkmenistan	693
Tuvalu	838
U.S. Miscellaneous	864
Uzbekistan	695
Vietnam	646
Wake Island	866
Wallis and Futuna Islands	868
D. International and Unallocated	
(i) Caribbean Development Bank	293
Inter-American Development Bank	391
Asian Development Bank	694
African Development Bank	808
East Africa Development Bank	810
Other International Financial Agencies (see list of IFA)	905
(ii) Other Financial Agencies	910*
(a) Bank of International Settlements	915
(b) U.N. Agencies res. (see list of UN agencies)	920
(iii) European Union	922
(iv) European Central Bank	923
(vi) Unallocated	925*
(a) Shipping loans	930
(b) Other	935
E. Canada	146
Totals	999

CURRENCY CODES

- 1 Canadian currency
- 2 U.S. dollars
- 3 British sterling
- 4 EURO
- 5 Swiss francs
- 6 All other currencies

* Banks are encouraged to discontinue reporting data for these country codes at their earliest convenience and to use, alternatively, the country codes in the sub-categories. i.e., 915, 920, and 930, 935.

GENERAL INSTRUCTIONS

This return provides foreign currency and Canadian currency information regarding the size and nature of a bank's claims, other exposures, and liabilities vis-à-vis residents of foreign countries and Canada that are booked outside of Canada. The data are an important source of information for measuring Canada's balance of payments and are the basis for fulfilling Canada's reporting responsibilities to the Bank for International Settlements.

The information reported in Parts I and II covers claims, other exposures, and liabilities *booked at* foreign branches, foreign agencies, foreign corporations controlled by the bank, and at foreign branches or offices of Canadian corporations controlled by the bank. International departments or divisions are considered to be residents of the country in which the office is located. The level of consolidation for this return should be the same as that for the balance sheet. The positions of investment dealer subsidiaries are to be consolidated into this return.

All foreign and Canadian currency claims, other exposures, and liabilities (whether vis-à-vis residents or non-residents of Canada) are to be reported on this return. Separate data are required with respect to positions in Canadian dollars, U.S. dollars, British sterling, EURO, Swiss francs and "all other foreign currencies". Foreign currencies amounts are to be translated into Canadian currency equivalent amounts using closing foreign exchange rates provided by the Bank of Canada. Currencies for which the Bank of Canada does not provide closing rates may be converted to Canadian currency equivalents using a representative closing market mid-rate or the most recently quoted market rate available.

As of January 1, 1999, members of the European Monetary Union (EMU) merged their currencies into a new currency, the EURO. EMU members include: Austria, Belgium, **Cyprus (2008)**, Finland, France, Germany, Greece (2001), Ireland, Italy, Luxembourg, **Malta (2008)**, Netherlands, Portugal, Slovenia (2007) and Spain. Prior to January 1, 1999, EMU member currencies were reported in the "Other Currencies" column, with the exception of Deutsche Marks, which were reported separately. Beginning January 1, 1999, all EURO currency entries (i.e., entries for all EMU members) are reported in the "EURO" column.

Claims, other exposures, and liabilities are referred to as column numbers; this reference is for purposes of reporting the return to the Bank of Canada. The residency of counterparties on both an immediate borrower and ultimate risk basis, is to be indicated according to a three digit country code provided on the List of Country Codes. References to "sections" in these instructions are intended to refer to the various sections on the List of Country Codes.

All claims and other exposures are to be reported gross of any allowances for impairment. Accrued interest is to be excluded from all parts of the return. Exclude all gold and silver balances, foreign coin, foreign government or bank notes, net debit or credit items in transit vis-à-vis third parties, amounts reported as insurance-related assets and liabilities, and items reported in the "other" assets and liabilities items on the month-end balance sheet.

Claims, other exposures, and liabilities are to be initially classified on a geographical basis according to the mailing address of the counterparty, unless the bank is aware that the resident status of the counterparty is different from their mailing address. Foreign branches or foreign subsidiaries of Canadian corporations are classified as non-residents (making them residents of the foreign country in which they are operating), while branches or subsidiaries of foreign corporations operating in Canada are classified as residents. Claims, other exposures and liabilities vis-à-vis international institutions are to be reported separately in section D of the return (see list of country codes).

Bearer term deposits and other similar negotiable instruments for which the institution has no way of knowing the residency of the holder of such instruments are to be reported in section D (country code 935) on Part II of the return under the column 'other deposits payable'. Subordinated debt issued by the institution is to be allocated to country of residence of the holder of the debt. In cases where the institution cannot know the residency of the holder of such debt, report amounts outstanding in section D (country code 935).

In section D of the list of country codes, reference is made to shipping loans. "Shipping loans" are defined to be those loans made upon the security of a ship to an entity whose address reflects its desire to fly "flags of convenience" (usually Liberian or Panama), and whose income is generated by chartering its ship to a resident of another country. Since it is difficult to ascertain where the borrower is domiciled and what the ultimate risk might be, these types of loans should be reported separately in section D (unallocated) (country code 930). It is not necessary to file any information regarding risk transfers for these types of loans.

For reporting purposes of Part I, total immediate borrower claims, outward risk and inward risk transfers are further disaggregated by sector (Banks, Private, and Public) and type of claim (Cross-border, Local in Local currency, and Local in Foreign currency). Furthermore, local claims in local currency (on an immediate borrower basis) are broken down by sector (Banks, Private, and Public) and by residual term to maturity. Claims that cannot be classified by maturity, such as equity, should be assigned to the residual category "unallocated".

Sector:

"Banks" are defined to include all institutions that are regarded as banks in the countries in which they are incorporated and supervised by the appropriate banking supervisory or monetary authority. International agencies such as development banks are to be classified as public non-banks borrowers. Claims, other exposures, and liabilities vis-à-vis international agencies should be reported separately in section D of the return.

"Public" borrowers are defined to include all governments in a country whether central, provincial, state, regional, municipal or local, their departments and agencies. Regional, national, and international development banks are to be classified as public borrowers. Securities issued by or loans to official monetary institutions and non-bank holders of foreign exchange reserves are to be treated as public claims (see attached list of official monetary institutions and non-bank holders of foreign exchange reserves). Government business enterprises, i.e., corporations and other entities other than banks that are majority controlled (over 50 per cent owned directly or indirectly) or deemed by the reporting bank to be controlled by governments, are classified as public borrowers.

"Private" is defined to include all borrowers not classified as banks or public borrowers.

Type of claim:

"Cross-border" claims are defined as claims on residents of countries other than the country in which the claim is booked.

"Local" activities are those claims of an office of a bank made with residents of the country in which the office booking the claim is located. "Local claims in local currency" involve local claims denominated in the local currency of the country in which the banking office is located. Local currencies are defined as those that are issued by the relevant countries themselves or which issuance a country can influence as in the case of a monetary union. "Local claims in foreign currency" involve local claims denominated in non-local currency.

With the introduction of the EURO on January 1, 1999, the meaning of “Local claims in local currency” activities was broadened to recognize the EURO currency as the local currency of all of the countries in the European Monetary Union. For example, a claim against a German resident booked in Germany in French Francs would not have been considered “Local claims in local currency” prior to the introduction of the EURO, but is now classified as a “Local claims in local currency” claim beginning January 1, 1999.

Risk transfers:

Information on claims on immediate borrowers that can be reallocated to the country (and/or sector and/or type of claim) where the final risk lies, i.e., the entity of ultimate risk, is to be reported by way of outward and inward risk transfers. In line with the risk reallocation principle for measuring country exposure recommended by the Basel Committee on Banking Supervision, the country of ultimate risk or where the final risk lies is defined as the country in which the guarantor of a financial claim resides and/or the country in which the head office of a legally dependent branch is located. Claims on separately capitalized subsidiaries can only be considered as being guaranteed by the head office if the parent has provided an explicit guarantee. Collateral may be considered as an indicator of where the final risk lies to the extent that it is recognized as a risk mitigant under the Basel Capital Accord.¹ The following is a list of eligible collateral (for more details refer to the Quantitative Impact Study referenced below):

- (a) cash on deposit with the lending bank including certificates of deposit or comparable instruments issued by the lending bank
- (b) gold
- (c) debt securities rated by a recognized external credit assessment institution where these are either:
 - at least BB- when issued by sovereigns and public sector entities (PSEs) that are treated as sovereigns by the national supervisor; or
 - at least BBB- when issued by other issuers (including banks and securities firms); or
 - at least A2/P3
- (d) debt securities not rated by a recognized external credit assessment institution where these are:
 - issued by a bank; and
 - listed on a recognized exchange; and
 - qualify as senior debt; and
 - all other rated issues of the same seniority by the issuing bank are rated at least BBB- or A3/P3 by a recognized external credit assessment institution; and
 - the bank holding the securities as collateral has no information to suggest that the issue justifies a rating below BBB- or A3/P3 (as applicable); and
 - the supervisory is sufficiently confident about the market liquidity of the security
- (e) equities that are included in a main index
- (f) equities that are not included in a main index but are listed on a recognized exchange
- (g) undertakings for Collectives Investments in Transferable Securities (UCITS) and mutual funds where:
 - a price for the units is publicly quoted daily; and
 - the UCITS/mutual fund is limited to investing in the instruments listed in this section

¹ See Basel Committee on Banking Supervision, Quantitative Impact Study 3, Technical Guidance, Part 2, II.B and III.H.9, October 2002.

Additional types of collateral (besides financial collateral as set out above):

- 1) Commercial real estate (CRE) and residential real estate (RRE) collateral;
- 2) Finance receivables collateral with an original maturity of less than or equal to one year;
- 3) Other physical collateral with existing liquid markets and available market prices; and
- 4) Leasing collateral (e.g., equipment).

If credit derivatives are used to cover for the counterparty risk of financial claims in the banking book, the country of ultimate risk of these positions is defined as the country in which the counterparty to the credit derivative contract resides. However, credit derivatives, such as credit default swaps and total return swaps, that belong to the trading book of the protection buying reporting bank should only be reported under the “Derivatives” category, and all other credit derivatives should be reported as “Guarantees” by the protection seller (see Guarantees and Other Unused Credit Commitments below).

Reporting of Credit derivatives

	Buy protection	Sell protection
Banking book	Risk transfers	Guarantees
Trading book	Derivatives	Guarantees

In the case of security holdings, such as credit-linked notes and other collateralized debt obligations and asset-backed securities, a “look-through” approach should be adopted and the country of ultimate risk is defined as the country where the debtor of the underlying credit, security or derivative contract resides.

Note that inward and outward risk transfers are used to report transfer of risk from one sector to another sector, even when the country of the immediate borrower and the country of ultimate risk are the same. The total for all outward risk transfers will equal the total for all inward risk transfers. Where banks are unable to allocate outward risk by country because the protection has been purchased to cover a group, e.g., an industry exposure, banks are to use a reasonable weighted-average allocation formula, e.g., weighted-average based on total claims of the group. Amounts involved in such allocations should be insignificant.

The following example demonstrates a risk transfer. A borrower in country X borrows \$1 million Canadian equivalent from a chartered bank, and the repayment of that loan is guaranteed by another entity in country Y. For purposes of risk transfer, this transaction would be reported as follows:

(Thousands of Canadian Dollars)

Claims On	Loans	Outward Risk Transfer	Inward Risk Transfer
1)	(2)	(3)	(4)
1. Country X	1,000	1,000	
2. Country Y			1,000

The data in line 1 tell us that the bank has a \$1 million claim on a borrower located in country X, and this claim is guaranteed by a resident of another country. Line 2 data tell us that the residents of country Y have provided an unconditional credit commitment for the claims the bank has on the residents of another country. Note that the total of the "Outward Risk Transfer" column and the "Inward Risk Transfer" column (columns 3 and 4 in the above example) will be the same.

The following equation illustrates how to derive claims on an ultimate risk basis:

$$\begin{array}{rcccl} \text{Total Claims} & - & \text{Outward Risk} & + & \text{Inward Risk} & = & \text{Total Claims} \\ \text{(Immediate Borrower Basis)} & & \text{Transfer} & & \text{Transfer} & & \text{(Ultimate Risk Basis)} \end{array}$$

Derivatives:

Banks are to provide data on financial claims (i.e., positive market values) resulting from derivative contracts, independent of whether they are booked as **recognized or unrecognized** items. The data should be reported on an ultimate risk basis, i.e., the positions should be allocated to the country where the final risk lies. The data should cover in principle all derivative contracts that are reported in the context of the BIS regular OTC derivatives statistics. The data thus mainly comprise forwards, swaps and options relating to foreign exchange, interest rate, equity, commodity and credit derivative contracts. As previously indicated, credit derivatives that are used to cover for the counterparty risk of financial claims in the banking book should be reported as “risk transfers” and not as derivatives (see credit derivatives table on page 13).

The following is a description of common OTC derivative instruments:

- forwards
- swaps
- OTC options (if sold, do not include)

Forward contracts: Forward contracts represent agreements for delayed delivery of financial instruments or commodities in which the buyer agrees to purchase and the seller agrees to deliver, at a specified future date, a specified instrument or commodity at a specified price or yield. Forward contracts are not traded on organized exchanges and their contractual terms are not standardized. Forward contracts are to be reported that have been entered into by the reporting bank and are outstanding (i.e., open contracts) as at the reporting date. Contracts are outstanding (i.e., open) until they have been cancelled by acquisition or delivery of the underlying financial instrument or commodity or settled in cash.

Swaps: Swaps are transactions in which two parties agree to exchange payment streams based on a specified notional amount for a specified period.

OTC options: Option contracts convey either the right or the obligation, depending upon whether the reporting institution is the purchaser or the writer, respectively, to buy or sell a financial instrument or commodity at a specified price up to a specified future date. OTC option contracts include all option contracts not traded on an organized exchange. These include: swaptions, i.e., options to enter into a swap contract, and contracts known as caps, floors, collars, and corridors. Options such as call features embedded in loan, securities and other **recognized** assets are not to be included. Sold options are not considered a financial claim and therefore are not to be included under derivatives. (Note: Sold options can be used to provide protection under various contractual arrangements for credit derivatives – see risk transfer section).

Derivative Valuation:

“Positive market value” of derivatives is defined as the absolute value of open contracts with a positive replacement value evaluated at market prices prevailing at the reporting date. Thus, the positive market value of a bank’s outstanding contracts is the sum of all positive replacement values of a reporting bank’s contracts at current market prices (and which therefore, if they were settled immediately, would represent claims on counterparties). Amounts are to be reported after taking into account all legally enforceable bilateral netting agreements. Note negative market values are not to be included.

In the case of forwards and swaps, the market (or replacement) value of outstanding contracts to which the reporter is counterparty is either positive, zero, or negative, depending on how the underlying prices have moved since the contract's initiation. Unlike forwards or swaps, OTC options have a market value at initiation that is equal to the premium paid to the writer of the option. Throughout their life option contracts can only have a positive market value for the buyer and a negative market value for the seller.

For a forward, a contract to purchase USD against CDN at a forward rate of 1.50 when initiated has a positive market value if the USD/CDN forward rate at the time of reporting for the same settlement date is higher than 1.50. It has a negative market value if the forward rate at the time of reporting is lower than 1.50 and it has a zero market value if the forward rate at the time of reporting is still 1.50.

For swaps, which involve multiple (and sometimes two-way payments), the market value is the net present value of the payments to be exchanged between the counterparties between the reporting date and contract's maturity, where the discount factor to be applied would normally reflect the market interest rate for the period of the contract's remaining maturity. Thus, a fixed/floating swap which at the interest rates prevailing at the reporting date involves net annual receipts by the reporter of e.g., 2% of the notional principal amount for the next three years has a positive marked-to-market (or replacement) value equal to the sum of three net payments (each 2% of the notional amount), discounted by the market interest rate prevailing at the reporting date. If the contract is not in the reporter's favor (i.e., the reporter would have to make net annual payments), the contract has a negative net present value.

Option contracts, on the other hand, can only have a positive market value for the buyer. If a quoted market price is available for a contract, the market value to be reported for that contract is the product of the number of trading units of the contract multiplied by that market price. If a quoted market price is not available, the market value of an outstanding option contract at the time of reporting can be determined on the basis of secondary market prices for options with the same strike prices and remaining maturities as the options being valued, or by using option pricing models.

Guarantees and Other Unused Credit Commitments:

Data are to be reported on exposures to the reporting bank via guarantees and unused credit commitments other than guarantees. These are to be reported on an ultimate risk basis, i.e., the positions allocated to the country where the final risk lies. Both types of data should be reported to the extent that they represent the unutilized portion of both binding contractual obligations and any other irrevocable commitments. Performance bonds and other forms of guarantee should only be reported if, in the event of the contingency occurring, the resulting claims would have an impact on total balance sheet claims. A more detailed definition of guarantees and other credit commitments and a non-exhaustive list of typical instruments that qualify as guarantees and other credit commitments is provided below.

“Guarantees” are contingent liabilities arising from an irrevocable obligation to pay to a third-party beneficiary when a client fails to perform some contractual obligation. They include secured, bid and performance bonds, warranties and indemnities, confirmed documentary credits, irrevocable and standby letters of credit, acceptances and endorsements. Guarantees also include the contingent liabilities of the protection seller of credit derivative contracts (see credit derivatives table on page 13).

“Other unused credit commitments” are arrangements that irrevocably obligate an institution, at a client's request, to extend credit in the form of loans, participation in loans, lease financing receivables, mortgages, overdrafts or other loan substitutes or commitments to extend credit in the form of the purchase of loans, securities or other assets. Normally commitments involve a written contract or agreement and some form of consideration, such as a commitment fee. This definition is identical to that used in the Capital Adequacy Return. Include customers' liability under acceptances (Assets 13 of the month-end balance sheet). Do not include such items as letters of awareness or intent, comfort letters, or similar documents.

Contingent liabilities resulting from guarantees and credit commitments should be valued at face value or the maximum possible exposure.

SPECIFIC INSTRUCTIONS

PART I - CLAIMS

Positions on an immediate borrower basis

Columns 128, 129- Balances with banks and official monetary institutions and non-bank holders of foreign exchange reserves

Deposits with other banks or official monetary institutions and non-bank holders of foreign exchange reserves (see attached list of official monetary institutions and non-bank holders of foreign exchange reserves) are to be reported geographically according to the location of the bank branch where the deposit is held. Exclude net debit items in transit.

Columns 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 165, 166, 167 - Securities

Securities are to be reported at balance sheet value, gross of any allowance for impairment and are to be reported geographically according to the country of residence of the issuer. Short-term securities are those with an original term to maturity of one year or less, with the exception of Government of Canada securities where short-term securities are those with a remaining term to maturity of 3 years or less. Securities issued by official monetary institutions and non-bank holders of foreign exchange reserves are to be reported in columns 132, 135, 138, 167 (see attached list of official monetary institutions and non-bank holders of foreign exchange reserves).

Columns 145, 146, 147, 148 - Loans

All loans are to be reported at balance sheet value, gross of any allowance for impairment. Loans include lease receivables. Loans to official monetary institutions and non-bank holders of foreign exchange reserves are to be reported in column 147 (see attached list of official monetary institutions and non-bank holders of foreign exchange reserves).

Column 149 - Total Claims

Report the total of columns 128, 129, 139, 145, 148.

Columns 60, 61, 62, 150, 63- Distribution of Total Claims by Place of Booking

The total of column 149 is to be distributed according to the country in which the claim is booked. Other developed reporting countries (column 62) consist of countries included in the attached list of developed reporting countries – except for Canada, the U.S., and the UK. Offshore countries (column 150) consists of all countries included in the section B of the list of country codes (Offshore centers). The "other" (column 63) includes all other countries other than Canada, the U.S., the U.K., other reporting countries, and off-shore countries.

Columns 151, 152, 153, 425 - Distribution of Total Claims by Residual Term to Maturity

Distribute total claims (column 149) according to residual term to maturity. The maturity distribution should reflect amortization periods or final maturity dates, rather than interest adjustment or rollover dates. Installment loans should be allocated to the periods in which the installment payments are made. Demand loans should be classified as claims with a maturity of one year or less. If a claim involves a sinking fund, use the final maturity date. Equities are to be included in column 425 (unallocated) along with the data for which it is not necessary to report maturity, e.g., deposits with individual banks, securities holdings of specific issues amounting to \$200,000 or less, and loans made under authorizations of \$200,000 or less.

Columns 431, 432, 157 – Distribution of Total Claims by Type of Claim

Distribute total claims (column 149) according to type of claims, i.e., cross border, local claims in foreign currency, or local claims in local currency. See general instructions regarding more details on types of claims.

Column 158 – of which: Claims on units of banks with head offices in developed reporting countries

Report that portion of local claims in local currency (column 157) that represents claims on units of banks that have their head office in developed reporting countries (see attached list of developed reporting countries).

Columns 441, 442, 443, 451, 452, 453, 455 - Distribution of Local Claims in Local Currency by sector and residual term to maturity.

Distribute local claims in local currency (column 157) according to sector and residual term to maturity. The maturity distribution should reflect amortization periods or final maturity dates, rather than interest adjustment or rollover dates. Installment loans should be allocated to the periods in which the installment payments are made. Equities are to be included in column 455 (unallocated) along with the data for which it is not necessary to report maturity, e.g., deposits with individual banks, securities holdings of specific issues amounting to \$200,000 or less, and loans made under authorizations of \$200,000 or less.

Risk transfers

Columns 461, 462, 463, 464, 465, 466, 467 - Outward Risk Transfers

Report the amounts in column 149 which are guaranteed or assured through some type of commitment by a party in another country or another sector in the same country, or that should be transferred to another type of claim. For example, a claim might be considered “cross border” vis-à-vis the immediate borrower but “local” vis-à-vis counterparty of ultimate risk (see general instructions).

Columns 471, 472, 473, 474, 475, 476, 477 - Inward Risk Transfers

Report the amount of any guarantees and other types of credit commitments made by residents of each country related to claims that the reporting bank has on residents of other countries or another sector in the same country, or that should be transferred to another type of claim.

Positions on an ultimate risk basis

Column 480 – Total Claims Ultimate Risk Basis

Report the total of columns 149 less 464 plus 474.

Columns 491, 492, – Unused Credit Commitments

Report separate amounts for “guarantees” and “other” types of unused credit commitments on an ultimate risk basis (see general instructions). When the currency of future borrowings is not known at the reporting date, report such commitments under the currency in which the maximum authorized drawdown for the loan is stated.

Columns 493 – Derivatives

Report the market value of OTC derivative contracts on an ultimate risk basis (see general instructions). Amounts are to be reported after taking into account all legally enforceable bilateral netting agreements.

PART II - LIABILITIES

Columns 173 - Deposits payable to banks

Deposits payable to other banks are to be classified geographically according to the residency of the branch of the depositing bank. Report deposits payable to official monetary institutions and non-bank holders of foreign exchange reserves separately. Exclude net credit items in transit.

Column 174 - Deposits payable to official monetary institutions and non-bank holders of foreign exchange reserves

Include deposits payable to official monetary institutions and non-bank holders of foreign exchange reserves (see the list of official monetary institutions and non-bank holders of foreign exchange reserves).

Column 175 - Other deposits

Include all deposits not reported in columns 173 and 174. Bearer term deposits and other similar negotiable instruments for which the bank has no way of knowing the residency of the holder of such instruments are to be reported in section D (country code 935) under this column.

Column 176 - Total of all deposits payable

Report the total of columns 173, 174 and 175.

Columns 80, 81, 82, 177, 83 - Distribution of Total Liabilities by Place of Booking

The total of column 176 is to be distributed according to the country in which the liability is booked. Other developed reporting countries (column 62) consist of countries included in the attached list of developed reporting countries – except for Canada, the U.S., and the UK. Offshore countries (column 150) consist of all countries included in the section B of the list of country codes (Offshore centers). The "other" (column 63) includes all other countries other than Canada, the U.S., the U.K., other reporting countries, and off-shore countries.

Column 178 - Subordinated debt

Report subordinated debt outstanding. If residency of the holder is unknown, report these amounts in Section D - unallocated.

Column 179 - Local Liabilities in Local Currency (Deposits only) included in Total Liabilities

Report the amounts in column 176 that are liabilities to residents of the country in which the office of the bank that has booked the liability is located and that are denominated in the local currency of that country. For this purpose, local currencies can be defined as those that are issued by the relevant countries themselves or which issuance a country can influence as in the case of a monetary union. Include these local liabilities in all preceding columns. With the introduction of the EURO on January 1, 1999, the meaning of "Local in local currency" activities was broadened to recognize the EURO currency as the local currency of all of the countries in the European Monetary Union (EMU). EMU members include: Austria, Belgium, Finland, France, Germany, Greece (2001), Ireland, Italy,

Luxembourg, Netherlands, Portugal and Spain. For example, a deposit payable to a German resident booked in Germany in French Francs would not have been considered "Local in local currency" prior to the introduction of the EURO, but is now classified as a "Local in local currency" liability beginning January 1, 1999.

PART III and IV - SUPPLEMENTARY INFORMATION

Parts III and IV of the return report supplementary information on claims and liabilities booked in offshore countries **vis-à-vis Canadian residents only** (country code 146). These data have already been included in the information reported on Parts I and II of the return and are reported in these two parts of the return on an "of which" basis. For list of offshore countries see section B in list of country codes.

The definitions of the claims and liabilities to be reported are identical to those used in Parts I and II of this return (see pages 16 to 18). The column numbers are different from those in Parts I and II to distinguish the claims and liabilities booked in offshore countries from among those booked outside of Canada. Note that Total Claims (Column 229) on Part III should equal Column 150 on Part I and that Total Liabilities (Column 235) on Part IV should equal Column 177 on Part II.

Reconciliation with Month-end Balance Sheet

All banks are required, as at the end of each calendar quarter, to reconcile the information reported on this return and the monthly Geographical Distribution of Assets and Liabilities Return with that reported on the month-end balance sheet. The reconciliation can only be carried out for foreign currency **liability** balances. A suggested form reconciliation is attached and the reconciliation information is to be submitted with this return (that is, within 60 days of the calendar quarter). Banks that only report the monthly return should submit their reconciliation with that return. Banks that prefer to submit this reconciliation return electronically should contact the ADT Helpline at (613) 782-8318.

QUARTERLY RECONCILIATION OF THE GEOGRAPHICAL DISTRIBUTION RETURN
WITH THE CONSOLIDATED MONTHLY RETURN OF ASSETS AND LIABILITIES

LIABILITIES

as at

(Bank)

(in thousands of equivalent Canadian dollars)

TOTAL
DEPOSIT
LIABILITIES

GEOGRAPHICAL DISTRIBUTION -

Total foreign currency liabilities reported in the Geographical Return as at the end of the calendar quarter:

Local and Non-Local Liabilities

\$ _____

(Columns 22, 176,
178, 664)

Foreign currency amounts excluded from Quarterly Geographical Return:

Specify

\$ _____

\$ _____

\$ _____

CONSOLIDATED BALANCE SHEET - Foreign Currency Totals (Foreign Currency Portions Only)

\$ _____

(Total - Liabilities
1, 2, 8)

**OFFICIAL MONETARY INSTITUTIONS AND NON-BANK HOLDERS
OF FOREIGN EXCHANGE RESERVES**

Developed countries

Europe

Austria	Oesterreichische Nationalbank
Belgium	Banque Nationale de Belgique, S.A.
Denmark	Danmarks National Bank
Euro Area	European Central Bank
Finland	Suomen Pankki-Finlands Bank
France	Banque de France
Germany	Deutsche Bundesbank
Greece	Bank of Greece
Iceland	Sedlabanki Islands
Ireland	Central Bank & Financial Services Authority of Ireland
Italy	Banca d'Italia; Ufficio Italiano dei Cambi
Luxembourg	Institut Monétaire Luxembourgeois
Netherlands	De Nederlandsche Bank N.V.
Norway	Norges Bank
Portugal	Banco de Portugal
San Marino	San Marinense Institute of Credit
Spain	Banco de Espana
Sweden	Sveriges Riksbank
Switzerland/Liechtenstein	Schweizerische Nationalbank
United Kingdom	Bank for International Settlements Bank of England

Other developed countries

Australia	Reserve Bank of Australia
Canada	Bank of Canada
Japan	The Bank of Japan Ministry of Finance
New Zealand	Reserve Bank of New Zealand
United States	Federal Reserve System (the Federal Reserve Board, the Federal Reserve Bank of New York and the eleven other Federal Reserve Banks)

Offshore centers

Aruba	Centrale Bank van Aruba
Bahamas	Central Bank of the Bahamas
Bahrain	Bahrain Monetary Agency
Barbados	Central Bank of Barbados
Bermuda	Bermuda Monetary Authority
Cayman Islands	Cayman Islands Monetary Authority
Hong Kong SAR	Hong Kong Monetary Authority
Lebanon	Banque du Liban
Macau SAR	Monetary Authority of Macau

Mauritius	Bank of Mauritius
Netherlands Antilles	Bank van de Nederlandse Antillen
Panama	Banco Nacional de Panama
Samoa	Central Bank of Samoa
Singapore	The Monetary Authority of Singapore
Vanuatu	Reserve Bank of Vanuatu

Developing countries

Africa and Middle East

Algeria	Banque d'Algérie
Angola	Banco Nacional de Angola
Botswana	The Bank of Botswana
Burundi	Banque de la République du Burundi
Cape Verde Islands	Banco de Cabo Verde
Central Africa : (Cameroon, Chad, Central African Republic, Gabon, Equatorial Guinea and Rép. Pop. du Congo)	Banque des Etats de l'Afrique Centrale
Congo, Democratic Republic of	Central Bank of Congo
Comoros	Banque Centrale des Comores
Djibouti	Banque Nationale de Djibouti
Egypt	Central Bank of Egypt
Eritrea	National Bank of Eritrea
Ethiopia	National Bank of Ethiopia
Gambia	Central Bank of the Gambia
Ghana	Bank of Ghana
Guinea	Banque Centrale de la République de Guinée
Iran	Bank Markazi Jomhuri Islami Iran
Iraq	Central Bank of Iraq
Israel	Bank of Israel
Jordan	Central Bank of Jordan
Kenya	Central Bank of Kenya
Kuwait	Central Bank of Kuwait
Lesotho	Central Bank of Lesotho
Liberia	Central Bank of the Republic of Liberia
Libya	Central Bank of Libya
Madagascar	Banque Centrale de Madagascar
Malawi	Reserve Bank of Malawi
Mauritania	Banque Centrale de Mauritanie
Morocco	Banque Al-Maghrib
Mozambique	Banco de Mocambique
Namibia	Bank of Namibia
Nigeria	Central Bank of Nigeria
Oman	Central Bank of Oman
Qatar	Qatar Central Bank
Rwanda	Banque Nationale du Rwanda
Sao Tomé and Principe	Banco Nacional de Sao Tomé e Principe
Saudi Arabia	Saudi Arabian Monetary Agency

Seychelles	Central Bank of the Seychelles
Sierra Leone	Bank of Sierra Leone
Somalia	Central Bank of Somalia
South Africa	South African Reserve Bank
Sudan	Bank of Sudan
Swaziland	Central Bank of Swaziland
Syria	Central Bank of Syria
Tanzania	Bank of Tanzania
Tunisia	Banque Centrale de Tunisie
Uganda	Bank of Uganda
United Arab Emirates:	
(Abu Dhabi, Dubai,	Abu Dhabi Investment Authority
Sharjah, Ajman, Umm	Central Bank of the United Arab Emirates
Al Quaiwain, Ras al	Government of Dubai
Khaimah, Fujairah)	
West African Monetary Union:	
(Benin, Burkina Faso,	
Côte d'Ivoire, Mali, Niger, Senegal,	Banque Centrale des Etats de l'Afrique de l'Ouest
Togo and Guinea-Bissau)	
Yemen	Central Bank of Yemen
Zambia	Bank of Zambia
Zimbabwe	Reserve Bank of Zimbabwe
Asia and Pacific	
Afghanistan	Da Afghanistan Bank
Armenia	Central Bank of Armenia
Azerbaijan	National Bank of Azerbaijan
Bangladesh	Bangladesh Bank
Bhutan	Royal Monetary Authority of Bhutan
Brunei	Brunei Monetary Board
Cambodia	Banque Nationale du Cambodge
China	People's Bank of China
	State Administration of Foreign Exchange
	Reserve Bank of Fiji
Fiji	Institut d'Emission d'Outre-Mer
French Polynesia	National Bank of Georgia
Georgia	Reserve Bank of India
India	Bank Indonesia
Indonesia	National Bank of the Republic of Kazakhstan
Kazakhstan	Bank of Kiribati
Kiribati	Korean Central Bank
Korea (N.)	The Bank of Korea
Korea (S.)	The National Bank of the Kyrgyz Republic
Kyrgyz Republic	State Bank of Lao PDR
Laos	Central Bank of Malaysia
Malaysia	Maldives Monetary Authority
Maldives	The Bank of Mongolia
Mongolia	Central Bank of Myanmar
Myanmar	Bank of Nauru
Nauru	Nepal Rastra Bank
Nepal	Institut d'Emission d'Outre-mer
New Caledonia	State Bank of Pakistan
Pakistan	

Papua-New Guinea
Philippines
Solomon Islands
Sri Lanka
Taiwan
Tajikistan
Thailand
Tonga
Turkmenistan
Tuvalu
Uzbekistan
Vietnam
Wallis and Futuna

Bank of Papua-New Guinea
Central Bank of the Philippines
Central Bank of Solomon Islands
Central Bank of Sri Lanka
Central Bank of China (Taiwan)
National Bank of Tajikistan
Bank of Thailand
National Reserve Bank of Tonga
State Bank of Turkmenistan
National Bank of Tuvalu
National Bank of Uzbekistan
State Bank of Vietnam
Institu d'Emission d'Outre-Mer

Europe

Albania
Belarus
Bosnia and Herzegovina
Bulgaria
Croatia
Cyprus
Czech Republic
Estonia
Hungary
Latvia
Lithuania
Macedonia
Malta
Moldova
Poland
Romania
Russia
Serbia
Slovak Republic
Slovenia
Turkey
Ukraine

State Bank of Albania
National Bank of Belarus
Narodna Banka of Bosnia and Herzegovina
National Bank of Bulgaria
National Bank of Croatia
Central Bank of Cyprus
Czech National Bank
Bank of Estonia
National Bank of Hungary
Bank of Latvia
The Bank of Lithuania
National Bank of Macedonia
Central Bank of Malta
National Bank of Moldova
National Bank of Poland
National Bank of Romania
Central Bank of Russia
National Bank of Serbia
National Bank of Slovakia
Bank of Slovenia
Banque Centrale de la République de Turquie
National Bank of Ukraine

Latin America and Caribbean

(Anguilla, Antigua and
Barbuda, Dominica,
Grenada, Montserrat,
St.Kitts-Nevis,
St.Lucia, St.Vincent,
Grenadines)
Argentina
Belize
Bolivia
Brazil
Chile
Colombia

Eastern Caribbean Central Bank

Banco Central de la Republica Argentina
Central Bank of Belize
Banco Central de Bolivia
Banco Central do Brasil
Banco Central de Chile
Banco de la Republica

Costa Rica	Banco Central de Costa Rica
Cuba	Banco Nacional de Cuba
Dominican Republic	Banco Central de la Republica Dominicana
Ecuador	Banco Central del Ecuador
El Salvador	Banco Central de Reserva de El Salvador
Guatemala	Banco de Guatemala
Guyana	Bank of Guyana
Haiti	Banque de la République d'Haiti
Honduras	Banco Central de Honduras
Jamaica	Bank of Jamaica
Mexico	Banco de Mexico
Nicaragua	Banco Central de Nicaragua
Paraguay	Banco Central de Paraguay
Peru	Banco Central de Reserva del Peru
Suriname	Centrale Bank van Suriname
Trinidad and Tobago	Central Bank of Trinidad and Tobago
Uruguay	Banco Central del Uruguay
Venezuela	Banco Central de Venezuela

DEVELOPED REPORTING COUNTRIES

Australia
Austria
Belgium
Canada
Denmark
Finland
France
Germany
Greece
Ireland
Italy
Japan
Luxembourg
Netherlands
Norway
Portugal
Spain
Sweden
Switzerland
United Kingdom
United States

INTERNATIONAL FINANCIAL AGENCIES

EU organizations

European Atomic Energy Community (EURATOM)	Brussels
European Investment Bank (EIB)	Luxembourg

Other European organizations

Council of Europe (CE)	Strasbourg
European Free Trade Association (EFTA)	Geneva
European Organization for Nuclear Research (CERN)	Geneva
European Space Agency (ESA)	Paris
European Telecommunications Satellite Organization (EUTELSAT)	Paris
Western European Union (WEU)	Brussels

Intergovernmental organizations

African Union (AU)	Addis Ababa (Ethiopia)
Association of South East Asian Nations (ASEAN)	Jakarta
Caribbean Community and Common Market (CARICOM)	Georgetown (Guyana)
Central American Common Market (CACM)	Guatemala City
Colombo Plan	Colombo (Sri Lanka)
Economic Community of West African States (ECOWAS)	Lagos (Nigeria)
Latin American Association of Development Financing Institutions (ALIDE)	Lima
Latin American Economic System (SELA)	Caracas
Latin American Integration Association (LAIA)	Montevideo
League of Arab States (LAS)	Cairo
North Atlantic Treaty Organization (NATO)	Brussels
Organization of Economic Co-operation and Development (OECD)	Paris
Organization of American States (OAS)	Washington
Organization of Central American States (OCAS)	San Salvador
Organization of Eastern Caribbean States (OECS)	Castries (St Lucia)
South Asian Association for Regional Cooperation (SAARC)	Kathmandu (Nepal)
West African Economic Community (WAEC)	Ouagadougou (Burkina Faso)

Regional aid banks and funds

African Development Bank Group	Adibjan (Côte d'Ivoire)
Andean Development Corporation (ADC)	Caracas
Arab Bank for Economic Development in Africa (BADEA)	Khartoum
Arab Fund for Economic and Social Development (AFESD)	Manama
Arab Monetary Fund (AMF)	Abu Dhabi
Asian Clearing Union (ACU)	Teheran
Asian Development Bank (ADB)	Manila
Caribbean Development Bank (CDB)	St Michael (Barbados)
Central African States' Development Bank (CASDB)	Brazzaville (Congo)
Central American Bank for Economic Integrations (CABEI)	Tegucigalpa DC (Honduras)
Council of Europe Development Bank	Paris
East African Development Bank (EADB)	Kampala
European Bank for Reconstruction and Development (EBRD)	London
Inter-American Development Bank (IADB)	Washington

Islamic Development Bank (IsDB)	Jeddah (Saudi Arabia)
Latin American Reserve Fund (LARF)	Santafé de Bogota
Nordic Investment Bank (NIB)	Helsinki
OPEC Fund for International Development (OFID)	Vienna
West African Clearing House (WACH)	Lagos (Nigeria)
West African Monetary Union (WAMU)	Senegal

Commodity Organizations

Intergovernmental Council of Copper Exporting Countries (CIPEC)	Paris
International Cocoa Organization (ICCO)	London
International Coffee Organization (ICO)	London
International Cotton Advisory Committee (ICAC)	Washington
International Grains Council (IGC)	London
International Jute Organization (IJO)	Dhaka (Bangladesh)
International Lead and Zinc Study Group (ILZSG)	London
International Olive Oil Council (IOOC)	Madrid
International Rubber Study Group (IRSG)	Wembley
International Sugar Organization (ISO)	London
Latin American Energy Organization (OLADE)	Quito (Ecuador)
Organization of Arab Petroleum Exporting Countries (OAPEC)	Cairo
Organization of the Petroleum Exporting Countries (OPEC)	Vienna

Other

International Committee of the Red Cross (ICRC)	Geneva
International Maritime Satellite Organization (INMARTSAT)	London
World Council of Churches (WCC)	Geneva

The above list covers the most important organizations, but it is not exhaustive.

UN AGENCIES

United Nations (UN) New York

Various committees, funds and programs of the UN including

United Nations Conference on Trade and Development (UNCTAD) Geneva
United Nations Children's Fund (UNICEF) New York

Specialized Agencies of the UN

Food and Agriculture Organization (FAO) Rome
International Atomic Energy Agency (IAEA) Vienna
International Bank for Reconstruction and Development (IBRD) Washington
International Civil Aviation Organization (ICAO) Montreal
International Development Association (IDA) Washington
International Finance Corporation (IFC) Washington
International Fund for Agricultural Development (IFAD) Rome
International Labor Organization (ILO) Geneva
International Maritime Organization (IMO) London
International Monetary Fund (IMF) Washington
International Telecommunications (ITU) Geneva
United Nations Educational, Scientific and Cultural Organization (UNESCO) Paris
Universal Postal Union (UPU) Berne
World Health Organization (WHO) Geneva
World Intellectual Property Organization (WIPO) Geneva
World Meteorological Organization (WMO) Geneva
World Tourism Organization (UN WTO) Madrid
World Trade Organization (WTO) Geneva

Deposit Taking Institutions - Reporting Manual - Bank of Canada Geographical Distribution of Assets and Liabilities Booked Outside of Canada (GR)

Examples for reporting of individual transactions*

A. Loans and deposits	Immediate borrower and outward risk (where applicable) reporting			Inward risk reporting			Country transfer
	Type of claim	Sector	Country	Type of claims	Sector	Country	
1. A subsidiary of a Canadian bank in Japan has a deposit in local currency with a branch of a UK bank in Japan	local in local currency	bank	Japan	cross border	bank	UK	outward: Japan inward: UK
2. A subsidiary of a Canadian bank in Japan has extended a foreign currency loan to a corporate in Japan. The corporate has provided Canada treasuries as collateral	local in foreign currency	non-bank private	Japan	cross border	public	Canada	outward: Japan inward: Canada
3. A subsidiary of a Canadian bank in Japan has extended a loan to a corporate in the UK in British pound guaranteed by a bank in Japan	cross border	non-bank private	UK	local in foreign currency	bank	Japan	outward: UK inward: Japan
4. A branch of a Canadian bank in Japan has a deposit in Japanese Yen with a branch of a Japanese bank in Canada	cross border	bank	Canada	local in local currency	bank	Japan	outward: Canada inward: Japan
5. A subsidiary of a Canadian bank in Mexico has extended a loan to the US corporate in Mexico in US dollars. The corporate subsidiary has received an explicit guarantee from its head office	local in foreign currency	non-bank private	Mexico	cross border	non-bank private	US	outward: Mexico inward: US
6. A subsidiary of a Canadian bank in the US has made a US dollar loan to a corporate in the US. The loan is guaranteed by a corporate in the UK	local in local currency	non-bank private	US	cross border	non-bank private	UK	outward: US inward: UK

* Please note that the term “bank” only refers to either head offices of banks or their legally independent and incorporated subsidiaries, but not to branches of banks which are referred to separately. In addition, the term “none” is meant to be a short version for “no reporting required”.

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Examples for reporting of individual transactions*

B. Securities	Immediate borrower and outward risk (where applicable) reporting			Inward risk reporting			Country transfer
	Type of claim	Sector	Country	Type of claims	Sector	Country	
1. A Canadian bank in Japan has purchased securities in US dollars, issued by a subsidiary of a Japanese bank in the US. The issue of securities has been explicitly guaranteed by the parent.	cross border	bank	US	local in foreign currency	bank	Japan	outward: US inward: Japan

C. Derivatives	Ultimate risk reporting
	Country
1. A branch of a Canadian bank in Japan has bought interest rate derivatives issued by a branch of a UK bank in Japan	UK
2. A subsidiary of a Canadian bank in Japan has bought equity derivatives issued by a branch of a Canadian bank in Japan	Canada

D. Guarantees and credit commitments	Ultimate risk reporting	
	Type	Country
1. A subsidiary of a Canadian bank in Japan has guaranteed a loan extended by a Japanese bank to the branch of a UK bank in Japan	guarantee	UK
2. A branch of a Canadian bank in Japan has made a credit commitment to a corporate in Japan	credit commitment	Japan

* Please note that the term “bank” only refers to either head offices of banks or their legally independent and incorporated subsidiaries, but not to branches of banks which are referred to separately. In addition, the term “none” is meant to be a short version for “no reporting required”.