



The Federal Reserve Bank of New York  
Statistics Function

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**FFIEC 002 Historic Reporting Changes**

Reflects changes made since 2000

<b>Date</b>	<b>Description</b>
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**September 2006 FFIEC 002**

**Schedule O**

- The form and instructions for Schedule O were revised to reflect the deposit insurance limits in effect for "retirement deposit accounts" and other deposit accounts on the report date, which are \$250,000 and \$100,000 respectively.
- Memorandum items 1.a(1) through 1.b(2) of Schedule O were modified to exclude retirement accounts, which are reported in four new Memorandum items 1.c.(1) through 1.d.(2).
- Memorandum items 2.a and 2.b of Schedule O were being replaced with Memorandum item 2, "Estimated amount of uninsured deposits in the branch (excluding IBF)," and are completed only by branches with \$1 billion or more in total claims on nonrelated parties.

March 2004      **FFIEC 002**

**Schedule RAL and Glossary**

- The instructions and Glossary entries for "Federal funds sold," "Federal funds purchased," "Securities purchased under agreements to resell" and "Securities sold under agreements to repurchase" were revised to be consistent with the domestic bank Call Report (FFIEC 031-041). Security resale and repurchase agreements that mature in one business day or roll over under a continuing contract are no longer reported in "Federal funds sold or purchased", they are reported in "Securities purchased under agreements to resell" or "Securities sold under agreements to repurchase" regardless of maturity.

**Schedule L**

- The requirement that only branches or agencies with total assets of \$100 million or more are required to complete item 12, "Gross fair values of derivative contracts," has been deleted. The exemption from reporting the fair values of derivative contracts for branches and agencies with less than \$100 million in assets originated predates FASB Statement No. 133, *Accounting for Derivative Instruments and Hedging Activities* (FAS 133). FAS 133 requires all derivatives to be measured at fair value and reported on the balance sheet as assets or liabilities. Because branches and agencies with less than \$100 million in assets that have derivatives now have to regularly report the fair value derivative contracts, they have the information necessary to disclose the fair value of their derivatives in Schedule L.

**Schedule M**

- Removed the exemption for branches and agencies with total assets of \$100 million or more, to report "Gross fair values of derivative contracts," (item 12).
- Added "Gross positive fair value," (Memoranda item 1.a) and 1.b, "Gross negative fair value" (Memoranda item 1.b) to Memoranda item 1, "Notional

amount of all credit derivatives on which the reporting branch or agency is the guarantor," and added "Gross positive fair value," (Memoranda item 2.a) and "Gross negative fair value," (Memoranda item 2.b.) to Memoranda item 2, "Notional amount of all credit derivatives on which the reporting branch or agency is the beneficiary." The new items will provide a better measure of credit and market risk for credit derivatives entered into with related depository institutions, particularly for branches and agencies with large positions in such credit derivatives.

Report Form and Instructions URL:

[http://www.ffiec.gov/PDF/FFIEC\\_forms/FFIEC002\\_20040331\\_f.pdf](http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC002_20040331_f.pdf)

**June 2003**

**FFIEC 002**

- Added "Patriot Act Contact Information." This information is being requested to identify points-of-contact who are in charge of your depository institution's Section 314(a) searches and who could be contacted by federal law enforcement officers for additional information related to anti-terrorist financing and anti-money laundering.

Report Form and Instructions URL:

[http://www.ffiec.gov/PDF/FFIEC\\_forms/FFIEC002\\_20030630\\_f.pdf](http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC002_20030630_f.pdf)

**March 2003**

**FFIEC 002**

- Added "Emergency Contact Information." This information is being requested so the Agencies can distribute critical, time sensitive information to emergency contacts at U.S. branches or agencies.

**Schedule RAL**

- Split "Mortgage-backed securities" (item 1.c(2)) into "Issued or guaranteed by U.S. Government agencies" (item 1.c(2)a) and "Other" (item

1.c.(2)b). The breakdown will provide information on the composition of mortgage-backed securities held by branches and agencies.

- Split "Federal funds sold and securities purchased under agreements to resell" (item 1.d.) into "Federal funds sold" (item 1.d.(1)), "With depository institutions in the U.S." (item 1.d.(1)a), "With others" (item 1.d.(1)b), "Securities purchased under agreements to resell" (item 1.d.(2)), "With depository institutions in the U.S." (item 1.d.(2)a), and "With others" (item 1.d.(2)b). The breakdown will provide greater insight into the liquidity of branches and agencies.
- Split "Federal funds purchased and securities sold under agreements to repurchase" (item 4.b.) into "Federal funds purchased" (item 4.b.(1)), "With depository institutions in the U.S." (item 4.b.(1)a), "With others" (item 4.b.(1)b), "Securities sold under agreements to repurchase" (item 4.b.(2)), "With depository institutions in the U.S." (item 4.b.(2)a), and "With others" (item 4.b.(2)b).
- Split "Trading assets" (item 1.f) into "U.S. Treasury and agency securities" (item 1.f(1)) and "Other trading assets" (item 1.f(2)). The breakdown will provide information on the composition of the trading assets of branches and agencies.

### **Schedule L**

- Added Memoranda items 1.a., "Gross positive fair value" and 1.b., "Gross negative fair value" to Memoranda item 1., "Notional amount of all credit derivatives on which the reporting branch or agency is the guarantor."
- Added Memoranda items 2.a., "Gross positive fair value" and 2.b., "Gross negative fair value" to Memoranda item 2., "Notional amount of all credit derivatives on which the reporting branch or agency is the beneficiary."

### **Schedule O**

- Changed the captions for Memorandum items 1.a., "Deposit accounts of \$100,000 or less" and 1.b., "Deposit accounts of more than \$100,000" to reflect the deposit insurance limits in effect on the report date that are to be used as the basis for reporting the number and amount of deposit accounts in Memorandum item 1.

### **Schedule S**

- Split "Standby letters of credit, subordinated securities, and other enhancements" (item 2.b.) into two items, one for securitization credit enhancements that are on-balance sheet assets and another for other credit enhancements.

Report Form and Instructions URL:

[http://www.ffiec.gov/PDF/FFIEC\\_forms/FFIEC002\\_200303.pdf](http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC002_200303.pdf)

**June 2001**

### **FFIEC 002**

#### **Schedule RAL**

- Added "Mortgage-backed securities" (item 1.c(2)) and "Other asset-backed securities" (item 1.c(3)) to segregate branch and agency holdings of mortgage-backed securities and other asset-backed securities.
- Combined "Federal funds sold and securities purchased under agreements to resell," "With U.S. branches and agencies of other foreign banks" (item 1.d(1)) and "With other commercial banks in the U.S." (item 1.d(2)).
- Combined "Federal funds purchased and securities sold under agreements to repurchase," "With U.S. branches and agencies of other foreign banks" (item 4.b(1)), and "With other commercial banks in the U.S." (item 4.b(2)).
- Re-titled "Mutual fund and annuity sales during the quarter" (Memorandum item 9) as "Assets under the reporting branch or agency's management in proprietary mutual funds and annuities." In addition, branches and

agencies without proprietary mutual funds and annuities no longer need to report any information on their involvement with these products.

- Eliminated "Amount of assets netted against liabilities to nonrelated parties (excluding deposits in insured branches) on the balance sheet in accordance with generally accepted accounting principles" (Memorandum item 12).
- Changed "FDIC asset maintenance requirement (for FDIC insured branches only): Average liabilities" (item S.3(a)) to collect average liabilities for the calendar quarter preceding the quarter ending on the report date.

### **Schedule A**

- Eliminated "Noninterest-bearing balances due from commercial banks in the U.S. (including their IBFs)" (Memorandum item 1).

### **Schedule C**

- Combined "Loans to depository institutions" and "Acceptances of other banks" (items 2 and 5, respectively).

### **Schedule E**

- Eliminated the reporting of demand deposits by category of depositor in column B. A category breakdown of total transaction accounts is reported in column A, which includes demand deposits.
- Combined "Certified and official checks" (item 6) and deposits of "Individuals, partnerships, and corporations" (item 1).

### **Schedule L**

- Eliminated "Participation in acceptances acquired by the reporting (non-accepting) branch or agency" (item 6).
- Eliminated the following items in accordance with FAS Statement No. 133: "Gross notional amount of derivative contracts held for purposes other

than trading that are not marked to market" (item 11.b) and the gross positive and gross negative fair values of derivatives held for purposes other than trading that are not marked to market (items 12.c(1) and 12.c(2)).

### **Schedule M**

- Eliminated "Participation in acceptances acquired from related depository institutions by the reporting (non-accepting) branch or agency" (item 6).
- Eliminated the following items in accordance with FAS Statement No. 133: "Gross notional amount of derivative contracts held for purposes other than trading that are not marked to market" (item 11.b) and the gross positive and gross negative fair values of derivatives held for purposes other than trading that are not marked to market (items 12.c(1) and 12.c(2)).

### **Schedule N**

- Eliminated "Replacement cost of [past due derivative] contracts with a positive replacement cost" (Memorandum item 2.b).
- Re-titled the caption for Memorandum item 2 as "Fair value of amounts carried as assets."
- Eliminated the confidential treatment currently provided for "Past Due, Non-accrual and Restructured Loans."

### **Schedule S**

- Added Schedule S, Securitization and Asset Sale Activities. This schedule captures information relating to securitization and asset sale activities.

### **Schedule T**

- Effective with the December 2001 report, U.S. branches and agencies of foreign banks that file the existing FFIEC 001 will file Schedule T, Fiduciary and Related Services. The FFIEC 001 is no longer required.

Report Form and Instructions URL:

[http://www.ffiec.gov/PDF/FFIEC\\_forms/FFIEC002\\_200106.pdf](http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC002_200106.pdf)