

**FFIEC 009 Country Exposure Report**  
**Draft Reporting Form and Instructions for Revisions**  
**Effective Date as of the December 31, 2022, Report Date**

The following draft reporting form and draft instructions, both of which are subject to change, present the pages from the FFIEC 009 Country Exposure Report as they are proposed to be revised as of the December 31, 2022, report date, subject to final approval by the U.S. Office of Management and Budget (OMB). These proposed revisions are described in the federal banking agencies' [initial 60-day Paperwork Reduction Act \(PRA\) Federal Register notice](#) published in the *Federal Register* on January 20, 2022. As discussed in the agencies' final 30-day PRA *Federal Register* notice published in the *Federal Register* on August 11, 2022, the agencies are proceeding with the proposed revisions to the FFIEC 009 Report, but with certain modifications. The initial and final PRA *Federal Register* notices are available on the FFIEC's webpage for the [FFIEC 009 Report](#).

Draft as of August 11, 2022

## Table of Contents

1. Draft FFIEC 009 Report Form.....Page 3 to Page 21
2. Draft FFIEC 009 Instructions.....Page 22 to Page 60

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Federal Financial Institutions Examination Council



Country Exposure Report—FFIEC 009

Report at the close of business

Month / Day / Year

This report is required to be filed pursuant to authority contained in the following statutes: 12 U.S.C. §§ 161 and 1817 (national banks), 12 U.S.C. § 1464 (federal savings associations), 12 U.S.C. §§ 248(a), 1844(c), and 3906 (state member banks and bank holding companies); 12 U.S.C. §§ 1467a(b)(2) and 5412 (savings and loan holding companies); 12 U.S.C. 5365(a) (intermediate holding companies); and 12 U.S.C. §§ 1817 and 1820 (insured state nonmember commercial and savings banks and insured state savings associations).

All FFIEC 009 respondents must submit their completed report via the Federal Reserve System's Reporting Central application within 45 days of the reporting date for March 31, June 30, and September 30, and within 50 calendar days of the December 31 reporting date. Any FFIEC 009 respondent who needs guidance on Reporting Central is encouraged to visit the Federal Reserve System website <http://www.frbervices.org/centralbank/reportingcentral/index.html>, for additional information.

The Board of Governors of the Federal Reserve System, the Office of the Comptroller of the Currency, and the Federal Deposit Insurance Corporation are of the view that individual respondent information reported on this form is exempt from public disclosure under Section (b)(8) of the Freedom of Information Act (5 U.S.C. § 552 (b)(8)). Accordingly, individual respondent information reported on this form will be considered confidential and will not be voluntarily disclosed by the Office of the Comptroller of the Currency, the Federal Reserve System, or the Federal Deposit Insurance Corporation.

Each report submitted should be signed and certified by an executive officer of the reporting institution. "Executive Officer" is defined in 12 C.F.R. § 215.2 (e)(1). To fulfill the signature and attestation requirement for the Country Exposure Report for this report date, attach a signed copy of this page (or a photocopy or a computer-generated version of this page) to the paper-copy record of the completed report that the respondent places in its files.

I, \_\_\_\_\_,  
 Name (FCEX C490)

\_\_\_\_\_, an authorized officer  
 Title (FCEX C491)

of the reporting institution named above, hereby certify on the  
 \_\_\_\_\_ day of \_\_\_\_\_, that this  
 Day (FCEX FT23) Month (FCEX FT24) Year (FCEX FT25)

report has been examined by me and is true and complete to the best of my  
 knowledge and belief.

\_\_\_\_\_  
 Signature (FCEX H321)

Name, title, and phone number of the person to whom inquiries regarding this report may be directed:

\_\_\_\_\_  
 Name (FCEX 8901)

\_\_\_\_\_  
 Title (FCEX C496) Area Code / Phone Number (FCEX 8902)

\_\_\_\_\_  
 Charter Number (National Banks Only) (FCEX 9055)

\_\_\_\_\_  
 Reporting Institution (FCEX 9017)

\_\_\_\_\_  
 City (FCEX 9130) State (FCEX 9200)

\_\_\_\_\_  
 Legal Entity Identifier (LEI) of the Reporting Institution (Report only if the reporting institution already has an LEI.) (FCEX 9224)

**Schedule C, Part I: Claims on an Immediate Risk - Counterparty Basis**

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

As of

Name of Reporting Institution

Month / Day / Year

U.S. Dollar Amounts in Millions		Immediate-Counterparty Basis													Redistribution of Claims to Adjust for Ultimate Risk											
		Cross-Border Claims					Claims on Local Residents in Non-Local Currency					Breakdown of Total of Columns 1 through 10	Claims on Local Residents in Local Currency	Outward Risk Transfers of Claims Reported in Columns 1 through 10 and 12 or on U.S. residents					Inward Risk Transfers of Claims Reported in Columns 13 through 17							
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households			Remaining Maturity Up to and Including 1 Year	C921	C922	Claims on Banks	Claims on Public	Claims on NBFIs	Claims on Corporate	Claims on Households	Claims on Banks	Claims on Public	Claims on NBFIs	Claims on Corporate	Claims on Households
FCEX	9151	9207	C915	C916	M851	M852	M853	C918	C919	M854	M855	M856	C921	C922	C923	C924	M857	M858	M859	C926	C927	M860	M861	M862		
	Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
<b>Europe</b>																										
	Albania	15105																								
	Andorra	10103																								
	Armenia	16519																								
	Austria	10189																								
	Azerbaijan	16527																								
	Bank of International Settlements	13307																								
	Belarus	16209																								
	Belgium	10251																								
	Bosnia and Herzegovina	14109																								
	Bulgaria	15202																								
	Croatia	14214																								
	Cyprus	10405																								
	Czech Republic	15288																								
	Denmark	10502																								
	Estonia	15407																								
	European Central Bank	13501																								
	Faroe Islands	10618																								
	Finland	10707																								
	France	10804																								
	Georgia	16535																								
	Germany	11002																								
	Gibraltar	11088																								
	Greece	11207																								
	Greenland	10545																								
	Guernsey	13006																								
	Holy See	13102																								
	Hungary	15504																								
	Iceland	11304																								
	Ireland	11401																								
	Isle of Man	13008																								
	Italy	11509																								
	Jersey	13007																								

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**Schedule C, Part I: Claims on an Immediate Risk- Counterparty Basis**

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Name of Reporting Institution

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		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households			C921	C922	Claims on Banks	Claims on Public	Claims on NBFIs	Claims on Corporate	Claims on Households	Claims on Banks	Claims on Public	Claims on NBFIs	Claims on Corporate	Claims on Households
FCEX	9151	9207	C915	C916	M851	M852	M853	C918	C919	M854	M855	M856	C921	C922	C923	C924	M857	M858	M859	C926	C927	M860	M861	M862	
Country (a)		Code (b)																							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
<b>Europe—Continued</b>																									
	Kazakhstan	16543																							
	Kosovo	13471																							
	Kyrgyzstan	16551																							
	Latvia	15601																							
	Liechtenstein	11606																							
	Lithuania	15709																							
	Luxembourg	11703																							
	Macedonia	14419																							
	Malta	11819																							
	Moldova	16306																							
	Monaco	12009																							
	Montenegro	13625																							
	Netherlands	12106																							
	Norway	12203																							
	Poland	15768																							
	Portugal	12319																							
	Romania	15806																							
	Russia	16101																							
	San Marino	12408																							
	Serbia	13218																							
	Slovakia	15318																							
	Slovenia	14338																							
	Spain	12505																							
	Sweden	12602																							
	Switzerland	12688																							
	Tajikistan	16578																							
	Turkey	12807																							
	Turkmenistan	16616																							
	Ukraine	16403																							
	United Kingdom	13005																							
	Uzbekistan	16705																							
	<b>TOTAL EUROPE</b>	<b>19992</b>																							

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Outward Claims with Guarantors in Other Sectors or Jurisdictions

Outward Risk Transfers of Claims Reported in Columns 1 through 10 and 12 or on U.S. residents

Inward Claims with Guarantors in Other Sectors or Jurisdictions

Guarantor Basis

**Schedule C, Part I: Claims on an Immediate Risk - Counterparty Basis**

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

As of

Name of Reporting Institution

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		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households			C923	C924	M857	M858	M859	C926	C927	M860	M861	M862		
FCEX	9151	9207	C915	C916	M851	M852	M853	C918	C919	M854	M855	M856	C921	C922	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Country (a)		Code (b)		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Latin America</b>																									
	Argentina		30104																						
	Belize		35718																						
	Bolivia		30201																						
	Brazil		30309																						
	Chile		30406																						
	Colombia		30503																						
	Costa Rica		30589																						
	Ecuador		31003																						
	El Salvador		31089																						
	Falkland Islands		36307																						
	French Guiana		36404																						
	Guatemala		31208																						
	Guyana		31305																						
	Honduras		31488																						
	Mexico		31704																						
	Nicaragua		31801																						
	Panama		31887																						
	Paraguay		32107																						
	Peru		32204																						
	Suriname		37702																						
	Uruguay		32603																						
	Venezuela		32719																						
	<b>TOTAL LATIN AMERICA</b>		<b>39942</b>																						
<b>Caribbean</b>																									
	Anguilla		30228																						
	Antigua and Barbuda		35203																						
	Aruba		35254																						
	Bahamas		35319																						
	Barbados		30155																						
	Bermuda		35602																						

**Schedule C, Part I: Claims on an Immediate Risk - Counterparty Basis**

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Country (a)		Code (b)																							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
<b>Caribbean—Continued</b>																									
	Bonaire, St. Eustatius and Saba	36161																							
	Cayman Islands	36137																							
	Cuba	30708																							
	Curacao	36188																							
	Dominica	36218																							
	Dominican Republic	30805																							
	Eastern Caribbean Central Bank	35416																							
	Grenada	36706																							
	Guadeloupe (and smaller French islands)	36803																							
	Haiti	31402																							
	Jamaica	31607																							
	Martinique	37001																							
	Montserrat	37109																							
	St. Martin and St. Barthelemy	36471																							
	St. Kitts and Nevis	37303																							
	St. Lucia	37508																							
	St. Maarten	36196																							
	St. Vincent and the Grenadines	37605																							
	Trinidad and Tobago	32409																							
	Turks and Caicos Islands	37818																							
	Virgin Islands, British	35807																							
	<b>TOTAL CARIBBEAN</b>	<b>34401</b>																							
<b>Asia</b>																									
	Afghanistan	40401																							
	Bahrain	40703																							
	Bangladesh	40746																							
	Bhutan	40819																							
	Brunei	41009																							
	Burma	41106																							
	Cambodia	41203																							

**Schedule C, Part I: Claims on an Immediate Risk - Counterparty Basis**

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Country (a)		Code (b)																							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
<b>Asia—Continued</b>																									
	China: Mainland	41408																							
	East Timor	45004																							
	Hong Kong	42005																							
	India	42102																							
	Indonesia	42218																							
	Iran	42307																							
	Iraq	42404																							
	Israel	42501																							
	Japan	42609																							
	Jordan	42706																							
	Korea, North	44407																							
	Korea, South	43001																							
	Kuwait	43109																							
	Laos	43303																							
	Lebanon	43419																							
	Macau	43508																							
	Malaysia	43605																							
	Maldives	43702																							
	Mongolia	43818																							
	Nepal	44202																							
	Oman	44105																							
	Pakistan	44709																							
	Philippines	44806																							
	Qatar	45101																							
	Saudi Arabia	45608																							
	Singapore	46019																							
	Sri Lanka	41319																							
	Syria	46205																							
	Taiwan	46302																							
	Thailand	46418																							
	United Arab Emirates	46604																							

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Outward Claims with Guarantors in Other Sectors or Jurisdictions

Outward Risk Transfers of Claims Reported in Columns 1 through 10 and 12 or on U.S. residents

Inward Claims with Guarantors in Other Sectors or Jurisdictions

Guarantor Basis



**Schedule C, Part I: Claims on an Immediate Risk - Counterparty Basis**

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FCEX	9151	9207	C915	C916	M851	M852	M853	C918	C919	M854	M855	M856	C921	C922	C923	C924	M857	M858	M859	C926	C927	M860	M861	M862	
Country (a)		Code (b)																							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
<b>Asia—Continued</b>																									
	Vietnam	46906																							
	West Bank and Gaza	47201																							
	Yemen	47104																							
	<b>TOTAL ASIA</b>	<b>49999</b>																							
<b>Africa</b>																									
	Algeria	50105																							
	Angola	50202																							
	Bank of Central African States (BEAC)	50318																							
	Benin	51802																							
	Botswana	50504																							
	Burkina Faso	57118																							
	Burundi	50806																							
	Cameroon	51004																							
	Cape Verde	51209																							
	Central African Republic	51306																							
	Central Bank of West African States (BCEAO)	50644																							
	Chad	51403																							
	Comoros	51519																							
	Congo (Brazzaville)	51608																							
	Congo (Kinshasa)	51705																							
	Cote d'Ivoire (Ivory Coast)	53007																							
	Djibouti	52302																							
	Egypt	57002																							
	Equatorial Guinea	51942																							
	Eritrea	52019																							
	Ethiopia	52108																							
	Gabon	52418																							
	Gambia, The	52507																							
	Ghana	52604																							
	Guinea	52701																							

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Outward Claims with Guarantors in Other Sectors or Jurisdictions

Outward Risk Transfers of Claims Reported in Columns 1 through 10 and 12 or on U.S. residents

Inward Claims with Guarantors in Other Sectors or Jurisdictions

Inward Risk Transfers of Claims Reported in Columns 13 through 17

Guarantor Basis

**Schedule C, Part I: Claims on an Immediate Risk - Counterparty Basis**

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		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households			C921	C922	Claims on Banks	Claims on Public	Claims on NBFIs	Claims on Corporate	Claims on Households	Claims on Banks	Claims on Public	Claims on NBFIs	Claims on Corporate	Claims on Households
FCEX	9151	9207	C915	C916	M851	M852	M853	C918	C919	M854	M855	M856	C921	C922	C923	C924	M857	M858	M859	C926	C927	M860	M861	M862	
Country (a)		Code (b)																							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
<b>Africa—Continued</b>																									
	Guinea-Bissau	54402																							
	Kenya	53104																							
	Lesotho	53155																							
	Liberia	53201																							
	Libya	53309																							
	Madagascar	53406																							
	Malawi	53503																							
	Mali	53589																							
	Mauritania	53708																							
	Mauritius	53805																							
	Mayotte	54518																							
	Morocco	54003																							
	Mozambique	54089																							
	Namibia	54127																							
	Niger	54208																							
	Nigeria	54305																							
	Reunion	54607																							
	Rwanda	55018																							
	Saint Helena	55107																							
	Sao Tome and Principe	55204																							
	Senegal	55301																							
	Seychelles	55409																							
	Sierra Leone	55506																							
	Somalia	55603																							
	South Africa	55719																							
	South Sudan	53392																							
	Sudan	56103																							
	Swaziland	56219																							
	Tanzania	56405																							
	Togo	56502																							
	Tunisia	56707																							

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Outward Claims with Guarantors in Other Sectors or Jurisdictions

Inward Claims with Guarantors in Other Sectors or Jurisdictions

**Schedule C, Part I: Claims on an Immediate Risk - Counterparty Basis**

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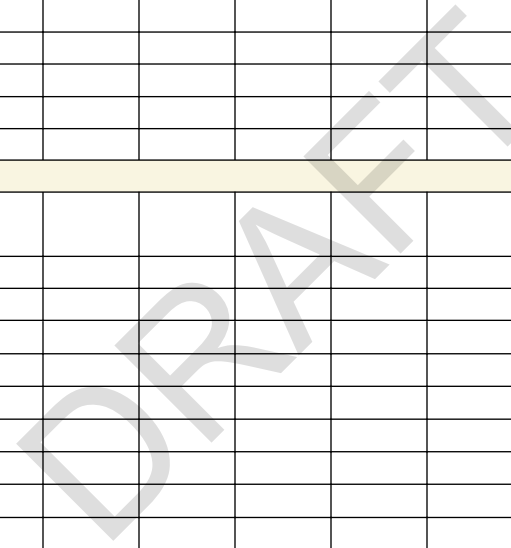
As of \_\_\_\_\_  
Month / Day / Year

Name of Reporting Institution \_\_\_\_\_

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		Cross-Border Claims					Claims on Local Residents in Non-Local Currency					Breakdown of Total of Columns 1 through 10	Claims on Local Residents in Local Currency	Outward Risk Transfers of Claims Reported in Columns 1 through 10 and 12 or on U.S. residents					Inward Risk Transfers of Claims Reported in Columns 13 through 17					
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households			Remaining Maturity Up to and Including 1 Year	C921	C922	Claims on Banks	Claims on Public	Claims on NBFIs	Claims on Corporate	Claims on Households	Claims on Banks	Claims on Public	Claims on NBFIs
FCEX	9151	9207	C915	C916	M851	M852	M853	C918	C919	M854	M855	M856	C921	C922	C923	C924	M857	M858	M859	C926	C927	M860	M861	M862
Country (a)		Code (b)																						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
<b>Africa—Continued</b>																								
	Uganda	56804																						
	Western Sahara	56006																						
	Zambia	57207																						
	Zimbabwe	54704																						
	<b>TOTAL AFRICA</b>	<b>59994</b>																						
<b>Other Countries</b>																								
	Australia	60089																						
	British Indian Ocean Territory	60208																						
	Cook Islands	60402																						
	Fiji	60607																						
	French Polynesia	60704																						
	Kiribati	60526																						
	Marshall Islands	61204																						
	Micronesia, Federated States of	60305																						
	Nauru	61301																						
	New Caledonia	61409																						
	New Zealand	61689																						
	Niue	61808																						
	Palau	62502																						
	Papua New Guinea	61751																						
	Pitcairn Islands	62103																						
	St. Pierre and Miquelon	62219																						
	Samoa	62618																						
	Solomon Islands	62308																						
	Tokelau Islands	62405																						
	Tonga	62448																						
	Tuvalu	60518																						
	Vanuatu	61603																						
	Wallis and Futuna	60119																						
	<b>TOTAL OTHER COUNTRIES</b>	<b>69906</b>																						

Outward Claims with Guarantors in Other Sectors or Jurisdictions

Inward Claims with Guarantors in Other Sectors or Jurisdictions



**Schedule C, Part I: Claims on an Immediate Risk - Counterparty Basis**

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

As of \_\_\_\_\_  
Month / Day / Year

Name of Reporting Institution \_\_\_\_\_

U.S. Dollar Amounts in Millions		Immediate-Counterparty Basis													Redistribution of Claims to Adjust for Ultimate Risk									
		Cross-Border Claims					Claims on Local Residents in Non-Local Currency					Breakdown of Total of Columns 1 through 10	Claims on Local Residents in Local Currency	Outward Risk Transfers of Claims Reported in Columns 1 through 10 and 12 or on U.S. residents					Inward Risk Transfers of Claims Reported in Columns 13 through 17					
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households			Remaining Maturity Up to and Including 1 Year	C921	C922	Claims on Banks	Claims on Public	Claims on NBFIs	Claims on Corporate	Claims on Households	Claims on Banks	Claims on Public	Claims on NBFIs
FCEX	9151	9207	C915	C916	M851	M852	M853	C918	C919	M854	M855	M856	C921	C922	C923	C924	M857	M858	M859	C926	C927	M860	M861	M862
Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Canada	29998																							
<b>International &amp; Regional Organizations</b>																								
International	72907																							
European	73903																							
Latin American	74918																							
Caribbean	74942																							
Asian	75906																							
African	76902																							
Middle Eastern	77909																							
<b>TOTAL INT'L &amp; REGIONAL ORGANIZATIONS</b>	<b>79995</b>																							
<b>TOTAL FOREIGN COUNTRIES</b>	<b>69995</b>																							
United States	01007																							
<b>GRAND TOTAL</b>	<b>99996</b>																							

Outward Claims with Guarantors in Other Sectors or Jurisdictions

Inward Claims with Guarantors in Other Sectors or Jurisdictions

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**Schedule C, Part II: Claims on an Ultimate Risk Guarantor Basis and Memorandum Items**

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate Risk Guarantor Basis											Memorandum							
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10 — By Counterparty)				Trading Assets			
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10 Claims in Non-Local Currency	Breakdown of Total of Columns 1 through 10 Securities (HTM and AFS)	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book	
																				C929
Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
FCEX	9151	9207	C929	C930	M863	M864	M865	C932	C933	M866	M867	M868	C935	M869	M870	M871	M872	M873	M956	M874
<b>Europe</b>																				
Albania	15105																	(17)	(19)	(20)
Andorra	10103																			
Armenia	16519																			
Austria	10189																			
Azerbaijan	16527																			
Bank of International Settlements	13307																			
Belarus	16209																			
Belgium	10251																			
Bosnia and Herzegovina	14109																			
Bulgaria	15202																			
Croatia	14214																			
Cyprus	10405																			
Czech Republic	15288																			
Denmark	10502																			
Estonia	15407																			
European Central Bank	13501																			
Faroe Islands	10618																			
Finland	10707																			
France	10804																			
Georgia	16535																			
Germany	11002																			
Gibraltar	11088																			
Greece	11207																			
Greenland	10545																			
Guernsey	13006																			
Holy See	13102																			
Hungary	15504																			
Iceland	11304																			
Ireland	11401																			
Isle of Man	13008																			
Italy	11509																			
Jersey	13007																			

Of Which, U.S. M87X (16)  
NEW Column

Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Collateral) M87X (18)  
NEW Column

DRAFT

Schedule C, Part II: Claims on an ~~Ultimate Risk~~ **Guarantor** Basis and Memorandum Items

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate-Risk-Guarantor Basis											Memorandum							
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10—By Counterparty)				Trading Assets			
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10 Claims in Non-Local Currency	Breakdown of Total of Columns 1 through 10 Securities (HTM and AFS)	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book	
																				C929
Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>Europe—Continued</b>																				
Kazakhstan	16543																			
Kosovo	13471																			
Kyrgyzstan	16551																			
Latvia	15601																			
Liechtenstein	11606																			
Lithuania	15709																			
Luxembourg	11703																			
Macedonia	14419																			
Malta	11819																			
Moldova	16306																			
Monaco	12009																			
Montenegro	13625																			
Netherlands	12106																			
Norway	12203																			
Poland	15768																			
Portugal	12319																			
Romania	15806																			
Russia	16101																			
San Marino	12408																			
Serbia	13218																			
Slovakia	15318																			
Slovenia	14338																			
Spain	12505																			
Sweden	12602																			
Switzerland	12688																			
Tajikistan	16578																			
Turkey	12807																			
Turkmenistan	16616																			
Ukraine	16403																			
United Kingdom	13005																			
Uzbekistan	16705																			
<b>TOTAL EUROPE</b>	<b>19992</b>																			

Of Which, U.S. M87X (16)  
NEW Column

Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Collateral) M87X (18)  
NEW Column

DRAFT

**Schedule C, Part II: Claims on an Ultimate Risk Guarantor Basis and Memorandum Items**

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate-Risk Guarantor Basis											Memorandum									
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10—By Counterparty)				Trading Assets					
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10	Breakdown of Total of Columns 1 through 10	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book			
												Claims in Non-Local Currency	Securities (HTM and AFS)							(16)	(17)	(18)
FCEX	9151	9207	C929	C930	M863	M864	M865	C932	C933	M866	M867	M868	C935	M869	M870	M871	M872	M873	M956	M874		
	Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Latin America</b>																						
	Argentina	30104																				
	Belize	35718																				
	Bolivia	30201																				
	Brazil	30309																				
	Chile	30406																				
	Colombia	30503																				
	Costa Rica	30589																				
	Ecuador	31003																				
	El Salvador	31089																				
	Falkland Islands	36307																				
	French Guiana	36404																				
	Guatemala	31208																				
	Guyana	31305																				
	Honduras	31488																				
	Mexico	31704																				
	Nicaragua	31801																				
	Panama	31887																				
	Paraguay	32107																				
	Peru	32204																				
	Suriname	37702																				
	Uruguay	32603																				
	Venezuela	32719																				
	<b>TOTAL LATIN AMERICA</b>	<b>39942</b>																				
<b>Caribbean</b>																						
	Anguilla	30228																				
	Antigua and Barbuda	35203																				
	Aruba	35254																				
	Bahamas	35319																				
	Barbados	30155																				
	Bermuda	35602																				

Of Which, U.S. M87X (16)  
NEW Column

Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Collateral) M87X (18)  
NEW Column

DRAFT

**Schedule C, Part II: Claims on an Ultimate Risk Guarantor Basis and Memorandum Items**

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate-Risk-Guarantor Basis											Memorandum							
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10—By Counterparty)				Trading Assets			
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10 Claims in Non-Local Currency	Breakdown of Total of Columns 1 through 10 Securities (HTM and AFS)	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book	
																				C929
FCEX	9151	9207	C929	C930	M863	M864	M865	C932	C933	M866	M867	M868	C935	M869	M870	M871	M872	M873	M956	M874
	Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Caribbean—Continued</b>																				
	Bonaire, St. Eustatius and Saba	36161																(17)	(19)	(20)
	Cayman Islands	36137																		
	Cuba	30708																		
	Curacao	36188																		
	Dominica	36218																		
	Dominican Republic	30805																		
	Eastern Caribbean Central Bank	35416																		
	Grenada	36706																		
	Guadeloupe (and smaller French islands)	36803																		
	Haiti	31402																		
	Jamaica	31607																		
	Martinique	37001																		
	Montserrat	37109																		
	St. Martin and St. Barthelemy	36471																		
	St. Kitts and Nevis	37303																		
	St. Lucia	37508																		
	St. Maarten	36196																		
	St. Vincent and the Grenadines	37605																		
	Trinidad and Tobago	32409																		
	Turks and Caicos Islands	37818																		
	Virgin Islands, British	35807																		
	<b>TOTAL CARIBBEAN</b>	<b>34401</b>																		
<b>Asia</b>																				
	Afghanistan	40401																		
	Bahrain	40703																		
	Bangladesh	40746																		
	Bhutan	40819																		
	Brunei	41009																		
	Burma	41106																		
	Cambodia	41203																		

Of Which, U.S. M87X (16) NEW Column

Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Collateral) M87X (18) NEW Column

DRAFT



Schedule C, Part II: Claims on an ~~Ultimate Risk~~ Guarantor Basis and Memorandum Items

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate-Risk Guarantor Basis											Memorandum									
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10—By Counterparty)				Trading Assets					
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10	Breakdown of Total of Columns 1 through 10	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book			
												Claims in Non-Local Currency	Securities (HTM and AFS)							(16)	(17)	(18)
FCEX	9151	9207	C929	C930	M863	M864	M865	C932	C933	M866	M867	M868	C935	M869	M870	M871	M872	M873	M956	M874		
	Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Asia—Continued</b>																						
	China: Mainland	41408																(16)	(17)	(19)	(20)	
	East Timor	45004																				
	Hong Kong	42005																				
	India	42102																				
	Indonesia	42218																				
	Iran	42307																				
	Iraq	42404																				
	Israel	42501																				
	Japan	42609																				
	Jordan	42706																				
	Korea, North	44407																				
	Korea, South	43001																				
	Kuwait	43109																				
	Laos	43303																				
	Lebanon	43419																				
	Macau	43508																				
	Malaysia	43605																				
	Maldives	43702																				
	Mongolia	43818																				
	Nepal	44202																				
	Oman	44105																				
	Pakistan	44709																				
	Philippines	44806																				
	Qatar	45101																				
	Saudi Arabia	45608																				
	Singapore	46019																				
	Sri Lanka	41319																				
	Syria	46205																				
	Taiwan	46302																				
	Thailand	46418																				
	United Arab Emirates	46604																				

Of Which,  
U.S.  
M87X  
(16)  
NEW Column

Of Which,  
Resale and  
Reverse  
Repurchase  
Agreements  
and Securities  
Lending  
(Collateral)  
M87X  
(18)  
NEW Column

DRAFT

Schedule C, Part II: Claims on an ~~Ultimate Risk~~ **Guarantor** Basis and Memorandum Items

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate-Risk-Guarantor Basis											Memorandum							
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10—By Counterparty)				Trading Assets			
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10 Claims in Non-Local Currency	Breakdown of Total of Columns 1 through 10 Securities (HTM and AFS)	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book	
																				C929
FCEX	9151	9207	C929	C930	M863	M864	M865	C932	C933	M866	M867	M868	C935	M869	M870	M871	M872	M873	M956	M874
	Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Asia—Continued</b>																				
	Vietnam	46906																(17)	(19)	(20)
	West Bank and Gaza	47201																		
	Yemen	47104																		
	<b>TOTAL ASIA</b>	<b>49999</b>																		
<b>Africa</b>																				
	Algeria	50105																		
	Angola	50202																		
	Bank of Central African States (BEAC)	50318																		
	Benin	51802																		
	Botswana	50504																		
	Burkina Faso	57118																		
	Burundi	50806																		
	Cameroon	51004																		
	Cape Verde	51209																		
	Central African Republic	51306																		
	Central Bank of West African States (BCEAO)	50644																		
	Chad	51403																		
	Comoros	51519																		
	Congo (Brazzaville)	51608																		
	Congo (Kinshasa)	51705																		
	Cote d'Ivoire (Ivory Coast)	53007																		
	Djibouti	52302																		
	Egypt	57002																		
	Equatorial Guinea	51942																		
	Eritrea	52019																		
	Ethiopia	52108																		
	Gabon	52418																		
	Gambia, The	52507																		
	Ghana	52604																		
	Guinea	52701																		

Of Which, U.S. M87X (16)  
NEW Column

Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Collateral) M87X (18)  
NEW Column

Schedule C, Part II: Claims on an ~~Ultimate Risk~~ **Guarantor** Basis and Memorandum Items

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate-Risk-Guarantor Basis											Memorandum							
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10—By Counterparty)				Trading Assets			
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10 Claims in Non-Local Currency	Breakdown of Total of Columns 1 through 10 Securities (HTM and AFS)	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book	
																				C929
Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>Africa—Continued</b>																				
Guinea-Bissau	54402																(17)	(19)	(20)	
Kenya	53104																			
Lesotho	53155																			
Liberia	53201																			
Libya	53309																			
Madagascar	53406																			
Malawi	53503																			
Mali	53589																			
Mauritania	53708																			
Mauritius	53805																			
Mayotte	54518																			
Morocco	54003																			
Mozambique	54089																			
Namibia	54127																			
Niger	54208																			
Nigeria	54305																			
Reunion	54607																			
Rwanda	55018																			
Saint Helena	55107																			
Sao Tome and Principe	55204																			
Senegal	55301																			
Seychelles	55409																			
Sierra Leone	55506																			
Somalia	55603																			
South Africa	55719																			
South Sudan	53392																			
Sudan	56103																			
Swaziland	56219																			
Tanzania	56405																			
Togo	56502																			
Tunisia	56707																			

Of Which, U.S. M87X (16)  
NEW Column

Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Collateral) M87X (18)  
NEW Column

DRAFT

**Schedule C, Part II: Claims on an Ultimate Risk Guarantor Basis and Memorandum Items**

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate-Risk-Guarantor Basis											Memorandum							
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10—By Counterparty)				Trading Assets			
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10	Breakdown of Total of Columns 1 through 10	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book	
												Claims in Non-Local Currency	Securities (HTM and AFS)							(16)
FCEX	9151	9207	C929	C930	M863	M864	M865	C932	C933	M866	M867	M868	C935	M869	M870	M871	M872	M873	M956	M874
	Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Africa—Continued</b>																				
	Uganda	56804																(17)	(19)	(20)
	Western Sahara	56006																		
	Zambia	57207																		
	Zimbabwe	54704																		
	<b>TOTAL AFRICA</b>	<b>59994</b>																		
<b>Other Countries</b>																				
	Australia	60089																		
	British Indian Ocean Territory	60208																		
	Cook Islands	60402																		
	Fiji	60607																		
	French Polynesia	60704																		
	Kiribati	60526																		
	Marshall Islands	61204																		
	Micronesia, Federated States of	60305																		
	Nauru	61301																		
	New Caledonia	61409																		
	New Zealand	61689																		
	Niue	61808																		
	Palau	62502																		
	Papua New Guinea	61751																		
	Pitcairn Islands	62103																		
	St. Pierre and Miquelon	62219																		
	Samoa	62618																		
	Solomon Islands	62308																		
	Tokelau Islands	62405																		
	Tonga	62448																		
	Tuvalu	60518																		
	Vanuatu	61603																		
	Wallis and Futuna	60119																		
	<b>TOTAL OTHER COUNTRIES</b>	<b>69906</b>																		

Of Which, U.S. M87X (16)  
NEW Column

Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Collateral) M87X (18)  
NEW Column

**Schedule C, Part II: Claims on an Ultimate Risk Guarantor Basis and Memorandum Items**

Before completing this form, please read carefully the instructions and definitions for preparation of this report.

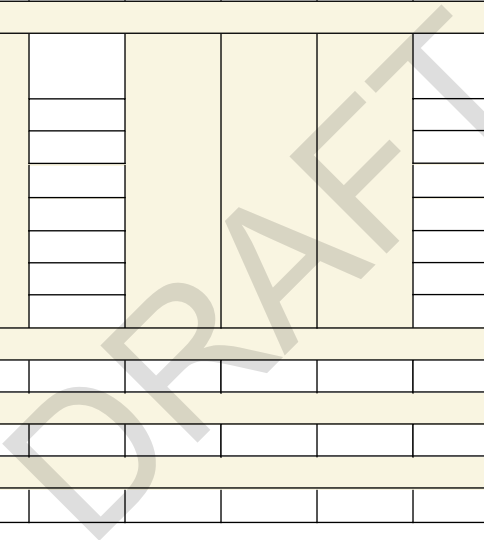
Name of Reporting Institution \_\_\_\_\_

As of \_\_\_\_\_  
Month / Day / Year

U.S. Dollar Amounts in Millions		Ultimate-Risk Guarantor Basis											Memorandum							
		Cross-Border Claims					Claims on Local Residents						Collateral Held Against Claims With No Risk Transfer (Reported in Columns 1 through 10—By Counterparty)				Trading Assets			
		Banks	Public	NBFIs	Corporate	Households	Banks	Public	NBFIs	Corporate	Households	Breakdown of Total of Columns 6 through 10 Claims in Non-Local Currency	Breakdown of Total of Columns 1 through 10 Securities (HTM and AFS)	Total Collateral	Of Which, Cash	Of Which, Same Country	Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Counterparty)	Trading Assets (Reported in Columns 1 through 10)	Offsetting Positions for Trading Book	
																				C929
Country (a)	Code (b)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
FCEX	9151	9207	C929	C930	M863	M864	M865	C932	C933	M866	M867	M868	C935	M869	M870	M871	M872	M873	M956	M874
Canada	29998																			
<b>International &amp; Regional Organizations</b>																				
International	72907																			
European	73903																			
Latin American	74918																			
Caribbean	74942																			
Asian	75906																			
African	76902																			
Middle Eastern	77909																			
<b>TOTAL INT'L &amp; REGIONAL ORGANIZATIONS</b>	<b>79995</b>																			
<b>TOTAL FOREIGN COUNTRIES</b>	<b>69995</b>																			
United States	01007																			
<b>GRAND TOTAL</b>	<b>99996</b>																			

Of Which, U.S. M87X (16) NEW Column

Of Which, Resale and Reverse Repurchase Agreements and Securities Lending (Collateral) M87X (18) NEW Column





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Instructions for the Preparation of

## **Country Exposure Report**

Reporting Form FFIEC 009

Effective September 2019

December 2022

DRAFT

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# Contents

## General Instructions for the Preparation of the Country Exposure Report

<b>I. General Instructions</b> .....	GEN-1
A. Introduction and Purpose .....	GEN-1
B. Summary Description of this Report .....	GEN-1
C. Administrative Issues .....	GEN-2
D. Who Must Report .....	GEN-2
E. Accounting Issues .....	GEN-4
F. Submission of Reports .....	GEN-4
G. Legal Entity Identifier (LEI) .....	GEN-5
<b>II. Reporting Definitions</b> .....	GEN-5
A. Claims .....	GEN-5
B. Liabilities .....	GEN-5
C. “Immediate-Counterparty” and <del>“Ultimate Risk”</del> Claims .....	GEN-6
D. Sector Definitions .....	GEN-6
E. Cross-Border Claims and Claims on Local Residents .....	GEN-7
F. Required Risk Transfers .....	GEN-8
G. Netting and Offsetting .....	GEN-9
H. Reporting Credit Derivatives .....	GEN-10
<b>III. Specific Instructions for Allocating Claims to the Rows</b> .....	GEN-11
A. The United States .....	GEN-11
B. Foreign Countries .....	GEN-11
C. International and Regional Organizations .....	GEN-12

## Line Item Instructions for the Preparation of the Country Exposure Report

Schedule C—Claims .....	C-1
Schedule L—Foreign-Office Liabilities .....	L-1
Schedule O—Off-Balance-Sheet Items .....	O-1
Schedule D—Claims from Positions in Derivative Contracts .....	D-1
Appendix A—Summary of Reporting Bases by Schedule and Column .....	App A-1

# INSTRUCTIONS FOR PREPARATION OF THE Country Exposure Report

## I. General Instructions

### A. Introduction and Purpose

The FFIEC 009 provides information on the distribution, by country, of claims on, and liabilities to, the United States (U.S.) and foreign residents held by U.S. reporting entities. The data collected are used to determine the presence of credit and related risks, including transfer and country risk. These data are also aggregated and released to the public. Aggregate data are provided to the Bank for International Settlements (BIS), as part of an international cooperative effort to compile and publish global data on claims on local and foreign residents. The aggregated data, along with applicable individual data reported on the FFIEC 009a, are available electronically through the E.16 Statistical Release (<http://www.ffiec.gov/E16.htm>).

### B. Summary Description of this Report

The FFIEC 009 consists of four schedules (with one, Schedule C, containing two parts).

**Schedule C, Part I**, collects information on the claims on an “immediate-counterparty” basis, i.e., on the basis of the country of residence of the borrower (except claims resulting from the fair value of derivative contracts). Part I also includes the redistribution of immediate-counterparty claims to an “ultimate-risk” basis, i.e., on the basis of the country of residence of the guarantor or collateral provided (i.e., the “ultimate obligor”). In Columns 1 through 12 of Part I, data are collected on an immediate-counterparty basis. In Columns 13 through 22 of Part I, the inward and outward redistribution of claims from an immediate-counterparty basis to an ultimate-risk basis is shown. These redistributions arise from arrangements such as formal guarantees, the provision of collateral,

and the purchase of credit protection as defined in Sections II.F and II.H.

**Schedule C, Part II**, collects information on the reporter’s claims on an ultimate-risk basis and memorandum items providing additional details related to those claims. Claims on an ultimate-risk basis are shown in Columns 1 through 11 of Schedule C, Part II. **Schedule C, Part II**, also contains memorandum items relating to claims reported on an ultimate-risk basis. Column 12 shows the amounts reported in Columns 1 through 10 of Schedule C, Part II, that are held-to-maturity and available-for-sale securities. Columns 13 through 16 collect information on collateral mitigants that do not meet the criteria for the purposes of risk transfers of claims as defined in this report. Column 17 shows the amount of claims, on an ultimate-risk basis (reported in Columns 1 through 10 of Part II), that are held for trading. Column 18 provides any offsetting positions held for the trading book, where an effective offset exists (see Section II.G for a discussion of effective netting and offsetting).

**Schedule L** collects information on foreign-office liabilities. Columns 1 and 2 show, by country and currency, foreign-office liabilities for which no payment is guaranteed at locations outside the country of the office, reported by the country of the foreign office. Column 3 shows all liabilities booked at foreign offices by the country of the creditor. Column 4 shows the net positions of the foreign office with related offices in other countries. These net positions are not reported elsewhere on this report, due to the consolidation rules.

**Schedule O** collects information on off-balance-sheet exposures from commitments, guarantees, and credit derivatives. Column 1 collects any unused or undrawn commitments, on an ultimate-risk basis, by country of the ultimate obligor of the commitment. In Column 2, the amount of all legally binding guarantees provided,



# General Instructions

except credit derivatives written, are reported by country of the counterparty to whom the guarantee is being provided. Columns 3 through 6 provide a breakdown of the notional amount of credit derivatives positions purchased and sold (by country of the reference entity), on a gross gross *and* gross-net basis (see Section II.H for definitions of these terms). **Credit derivatives purchased that result in a risk transfer on Schedule C, Parts I and II, are excluded from this schedule.** Column 7 shows the claims, on an ~~ultimate-risk~~ <sup>guarantor</sup> basis (reported in Columns 1 through 10 of Schedule C, Part II, and Columns 1 and 2 of [Schedule O](#)), that are trade finance related.

[Schedule D](#) collects information on the fair value of derivative contracts of the reporter by country of counterparty (including the United States). A sector distribution and the total are collected in Columns 1 through 5. In Column 6, claims on bank branches that are not formally and legally guaranteed by the head office are reported in the country rows corresponding to the country in which the branch is located (instead of the country of the head office). These claims represent risk that could potentially remain in the countries in which the branches are located.

## C. Administrative Issues

### 1. Authority

This report is required to be filed by national banks, federal savings associations, state member banks, Edge and/or Agreement corporations, bank holding companies, savings and loan holding companies, intermediate holding companies, insured state nonmember commercial and savings banks, and insured state savings associations pursuant to authority contained in the following statutes:

- [Board of Governors of the Federal Reserve System](#) – Section 11a of the Federal Reserve Act (12 U.S.C. 248a), Section 5c of the Bank Holding Company Act (12 U.S.C. 1844c), and Section 907 of the International Lending Supervision Act of 1983 (12 U.S.C. 3906), and Section 165(a) of the Dodd-Frank Act (12 U.S.C. 5365(a)); and
- [Office of the Comptroller of the Currency](#) – the National Bank Act, as amended (12 U.S.C. 161) and Home Owners Loan Act (12 U.S.C. 1464);

- [Federal Deposit Insurance Corporation](#) – Sections 7 and 10 of the Federal Deposit Insurance Act (12 U.S.C. 1817 and 1820)

## 2. Confidentiality

The individual FFIEC 009 reports are given confidential treatment under 5 U.S.C. 552(b)(4) and (b)(8). However, aggregated data that do not reveal the activities of individual reporting entities do not receive confidential treatment and are made public. Portions of the aggregated data are also reported to the Bank for International Settlements as part of an international cooperative effort to compile and publish worldwide data on cross-border claims.

## D. Who Must Report

### Reporting Entities

The Country Exposure Report (FFIEC 009) is required to be filed quarterly by banks, savings associations, Edge and/or Agreement corporations, bank holding companies, intermediate holding companies, and savings and loan holding companies meeting the criteria listed below:

*Schedules C, L, and O* must be completed by:

- (1) Every U.S. chartered insured bank or savings association in the 50 States of the United States, the District of Columbia, Puerto Rico, and U.S. territories and possessions, that has, on a fully consolidated basis, total outstanding claims on residents of foreign countries exceeding \$30 million in the aggregate, and has at least one of the following:
  - A branch in a foreign country;
  - A consolidated subsidiary in a foreign country;
  - An Edge or Agreement subsidiary;
  - A branch in Puerto Rico or in any U.S. territory or possession (except that a bank or savings association with its head office in Puerto Rico or any U.S. territory or possession need not report if it meets only this criterion); or
  - An International Banking Facility (IBF).

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# General Instructions

All references to “bank(s)” are inclusive of “savings association(s),” unless otherwise noted.

- (2) Every Edge and/or Agreement corporation that has total outstanding claims on residents of foreign countries exceeding \$30 million, *unless* it is majority owned by a bank or savings association that is required to file a report.
- (3) Every institution that meets the [Schedule D](#) reporting requirements (see below).
- (4) Every U.S. bank holding company that is required to file the FR Y-6 report (Bank Holding Company Annual Report) and has a subsidiary bank that is required to file this report.
- (5) Every savings and loan holding company and intermediate holding company that meets the criteria for banks in (1) above. All references to “bank holding company(s)” are inclusive of “savings and loan holding company(s),” and “intermediate holding company(s)” unless otherwise noted.<sup>1</sup>

However, to reduce reporting burden:

- (1) If a bank holding company has only one subsidiary bank that meets the reporting requirements and that subsidiary bank accounts for 90 percent or more of the consolidated holding company’s total claims on foreigners, either the holding company or the bank (but not both) should prepare a report. However, if the only subsidiary bank that is required to report accounts for less than 90 percent of the consolidated holding company’s claims, only the holding company should prepare a (consolidated) report
- (2) If a bank holding company has two or more subsidiary banks that meet the reporting requirements and these subsidiary banks, together, account for 90 percent or more of the consolidated holding company’s total claims on foreign-

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1. Savings and loan holding companies (SLHCs) do not include any trust (other than a pension, profit-sharing, stockholders’ voting, or business trust) which controls a savings association if such trust by its terms must terminate within 25 years or not later than 21 years and 10 months after the death of individuals living on the effective date of the trust, and (a) was in existence and in control of a savings association on June 26, 1967, or, (b) is a testamentary trust.

ers, the holding company need not file a separate report.

Column 3 of [Schedule L—Total Liabilities Booked at Foreign Offices](#) (by country of creditor)—is required to be reported only by those reporters that have one or more branches or subsidiaries located outside the fifty states of the United States, the District of Columbia, or a U.S. military facility (regardless of where located) that meet the following criteria:

- Branches filing the Foreign Branch Report of Condition (FFIEC 030) that report total assets of \$500 million or more (denominated in all currencies) on Line Item 11 on a report date,
- Subsidiaries filing the quarterly Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations (FR 2314) that have a banking charter and engage in banking business, and that report \$2 billion or more in total assets in Schedule BS, item 10, and \$10 million or more in total deposits in Schedule BS-M, item 6.

The total assets test defined above applies to the total of the foreign branch’s or subsidiary’s international and local assets, regardless of the currency in which the assets are payable. If any foreign office of a reporter exceeds the reporting threshold, then column 3 should be completed for the reporter’s entire organization and not just for the offices exceeding the threshold.

A [Schedule D](#) must be completed by every institution whose FFIEC 031 or FR Y-9C (or for Edge and/or Agreement corporations the FR 2886b) as of December 31 of the previous year shows:

- (1) Total gross notional values of derivative contracts (the sum of items 7.a.(1) through 7.a.(4), Columns A and B, and items 12.a. through 12.e., Columns A through D, on Schedule RC-L of the FFIEC 031 or the sum of items 7.a.(1) through 7.a.(4), Columns A and B, and items 11.a. through 11.e., Columns A through D, on Schedule HC-L of the FR Y-9C) in excess of \$10 billion.

*or*

- (2) Total gross fair values of derivative contracts (the sum of items 7.b.(1) and 7.b.(2), Columns A and B and items 15.a. and 15.b., Columns A through D, on Schedule RC-L of the FFIEC 031 or the sum of items 7.b.(1) and 7.b.(2), Columns A and

# General Instructions

B, and items 14.a. and 14.b., Columns A through D, on Schedule HC-L of the FR Y-9C) in an amount greater than 5 percent of their total assets.

In addition, the bank regulatory authorities may specifically require a report (or any specific schedule therein) to be filed by other banking organizations that the authorities deem to have significant country exposures.

## Consolidation Rules

The information should be reported on a fully consolidated basis. For reports from banks, the scope of coverage and the consolidation of information should be in accordance with the procedures and tests of significance set forth in the instructions for preparation of the FFIEC 031. For reports from bank holding companies, the information should be consolidated in accordance with the principles set forth in the instructions for the preparation of the FR Y-9C. For Edge and/or Agreement corporations, the information should be consolidated in accordance with the principles set forth in the instructions for the preparation of the FR 2886b.

As a best practice, the data reported on the FFIEC 009 can be reconciled to the FR Y-9C (or Call Report). However, there are no requirements to perform such a reconciliation.

## E. Accounting Issues

All amounts should be reported in U.S. dollars regardless of the currencies in which the balances are denominated. The translations should be made on the same basis used to prepare its (or its subsidiary bank's) FFIEC 031 and the FR Y-9C.

Claims, liabilities, and unused commitments should be reported using the same accounting basis as used on the FFIEC 031 and FR Y-9C, unless stated otherwise in these instructions.

Edge and/or Agreement corporations should reference the instructions for the preparation of the FFIEC 031 for further information on reporting definitions and generally accepted accounting principles.

Round all amounts reported on this form to the nearest million dollars. Negative amounts are only permissible in Column 4 of [Schedule L](#).

## 1. Differences between FFIEC 009 Reporting and U.S. GAAP

The differences in accounting treatment between the FFIEC 009 and U.S. GAAP are as follows:

Reporting Item	U.S. GAAP	FFIEC 009
Netting of Derivative Contracts	Offsetting of positive and negative fair values are permitted when a "right of set-off" exists under ASC Subtopic 210-20, Balance Sheet-Offsetting (formerly FASB Interpretation No. 39, <i>Offsetting of Amounts Related to Certain Contracts</i> ).	Offsetting of positive and negative fair values is permitted, consistent with U.S. GAAP. However, only net positive fair values are reported on the FFIEC 009.
Netting of Trading Assets	Although there is no official FASB pronouncement, it is industry practice to net trading assets against trading liabilities in the same security (i.e., with the same CUSIP or ISIN).	CUSIP netting is allowed for the FFIEC 009 report. In addition, short positions in the same issuer and asset class of the trading asset may be reported as an offsetting position on Schedule C, Part II, Column 18.

## F. Submission of Reports

The FFIEC 009 report is to be prepared quarterly, as of the last calendar day of March, June, September, and December. For each quarter the reporting requirements are met (according to Section I.D), all reporting entities must use the Federal Reserve System's Reporting Central system to submit their completed report to the Federal Reserve Bank of New York (FRBNY). The submission deadline is 45 calendar days after the March 31, June 30, and September 30 as of date. The submission deadline is 50 calendar days after the December 31 as of date.

If the submission deadline falls on a weekend or holiday, the report must be received on the first business day after the Saturday, Sunday, or holiday.

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# General Instructions

The Federal Reserve System Website (<https://www.frbservices.org/central-bank/reporting-central/index.html>) provides additional information on Reporting Central. The Website also includes a link that reporters may use to contact FRBNY for technical assistance.

Each reporting entity should keep a copy of each report. This copy should be signed and certified by an Executive Officer (as defined in 12 CFR 215.2(e)(1)) of the reporting entity.

## G. Legal Entity Identifier (LEI)

The LEI is a 20-digit alpha-numeric code that uniquely identifies entities that engage in financial transactions. A reporting institution must provide its LEI on the cover page of this report only if it already has an LEI. The LEI must be a currently issued, maintained, and valid LEI, not an LEI that has lapsed. If a reporting institution does not have an LEI, it is not required to obtain one for purposes of reporting it on this report.

## II. Reporting Definitions

For the September 30, 2019, and the December 31, 2019, report dates, reporting entities may report “claims” and “liabilities” using either the definitions as they have been revised as of September 30, 2019, or the previously existing definitions.

### A. Claims

The term “claims” follows the definition for assets in the instructions for preparation of the FFIEC 031 and FR Y-9C and includes, but is not limited to, the following types of assets:

- Vault Cash
- Deposit balances, both interest bearing and non-interest bearing, held at banks
- Balances with central banks and official institutions
- Securities
- Federal funds sold
- Loans
- Holdings of acceptances of banks
- Direct lease financing

- Investments in unconsolidated subsidiaries and associated companies
- Positive fair value of interest rate, foreign exchange, equity, commodity and other derivative contracts (reported in [Schedule D](#))
- Customers’ liability on acceptances outstanding
- Accrued income receivables (including interest, commissions and income earned or accrued and applicable to current or prior periods, but not yet collected)
- Resale agreements and other financing agreements (reported net if permitted under ASC Topic 210-20, previously FIN 41)
- Asset sales with recourse
- Participations and syndications of loans
- Deferred tax assets

Exclude:

Premises, right-of-use assets, other real estate owned, bank-owned life insurance, company-owned life insurance, physical commodities held in inventory, pension assets, goodwill, and other intangible assets.

### B. Liabilities

The term “liabilities” follows the definition in the instructions for preparation of the FFIEC 031 and FR Y-9C and includes, but is not limited to, the following types of liabilities:

- Deposit balances, both interest bearing and non-interest bearing.
- Brokerage balances
- Debt securities
- Borrowings
- Short sales
- Repurchase agreements and other financing agreements (reported net if permitted under ASC Topic 210-20, previously FIN 41)
- Lease liabilities for finance and operating leases
- Trade date payables
- Deferred tax liabilities



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# General Instructions

## Guarantor Basis

### C. “Immediate-Counterparty” and ~~“Ultimate-Risk”~~ Claims

Claims are to be reported on an “immediate-counterparty” basis in Columns 1 through 12 of ~~Schedule C, Part I~~, and on an ~~“ultimate-risk”~~ basis in Columns 1 through 10 of Schedule C, Part II. The obligor on an immediate-counterparty basis is the entity that issued the security or otherwise incurred the liability. The obligor of a claim on an ~~“ultimate-risk”~~ basis is any person, business, institution, or instrument that provides any of the types of credit protection described in Section II.F, “Required Risk Transfers” and Section II.H “Reporting Credit Derivatives.”

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### D. Sector Definitions

Reporting sectors are determined based on the legal entity of the counterparty. The following sector definitions are used for all columns of this report that require sector distinctions:

#### 1. Banks

The definition of banks encompasses all institutions included in “Banks, U.S. and Foreign” in the Report of Condition as well as savings banks, savings associations, discount houses, and other similar depository institutions. Banks also include banking institutions owned by foreign governments, unless such institutions function as central banks or banks of issue, in which case they are treated as “public” institutions.

Exposures to banks are to be reported in Columns 1, 6, 13, and 18 of [Schedule C, Part I](#); Columns 1 and 6 of [Schedule C, Part II](#); and Column 1 of [Schedule D](#).

#### 2. Public

The definition of the public sector is similar to “Foreign Governments and Official Institutions” in the Report of Condition, but also includes public sector institutions in the U.S. Public sector institutions include:

- Central, state, provincial and local governments and their departments, and agencies
- Treasuries, ministries of finance, central banks, stabilization funds, exchange authorities, and diplomatic establishments

- Those government owned banks, including development banks, that perform as an important part of their activities, the functions of a treasury, central bank, exchange control office, or stabilization fund
- International or regional organizations or subordinate or affiliated agencies thereof, created by treaty or convention between sovereign states, including the International Monetary Fund, the International Bank for Reconstruction and Development (World Bank), the Bank for International Settlements, the Inter-American Development Bank, and the United Nations

### 3. Non-Bank Financial Institutions (NBFIs)

Non-bank financial institutions are defined as businesses and institutions other than “banks” and “public,” as defined above, that are primarily engaged in proprietary investments and/or in the provision of financial services to other organizations and households. These services include, but are not limited to, financial intermediation services whose functions are predominantly: the extension of credit for business purposes, brokerage services (engaged in the brokering of securities, commodities or other financial instruments), underwriting services, financial management services, credit origination services, credit card services, insurance services, and pension services. Types of non-bank financial organizations include, but are not limited to:

- Securities firms
- Bank holding companies (BHCs)
- Insurance firms
- Money market funds
- Pension funds
- Investment banks
- Private equity companies
- Credit card issuers
- Hedge funds
- Trusts
- Finance companies
- Mortgage companies

# General Instructions

- Factors and other financial intermediaries who extend short-term business credit to finance inventories or carry accounts receivable

This sector excludes federal, state, and local governments; however, it includes agencies and instrumentalities of governments such as pension funds and insurance companies that provide nonbank financial services that are not directly governmental in nature.

Exposures to NBFIs are to be reported in Columns 3, 8, 15, and 20 of [Schedule C, Part I](#); Columns 3 and 8 of [Schedule C, Part II](#); and Column 3 of [Schedule D](#).

## 4. Corporate

The corporate sector is defined as any organization, including a non-profit, that is principally engaged in producing goods or non-financial services. This sector excludes federal, state, and local governments; however, it includes agencies and instrumentalities of governments such as utilities that produce goods or non-financial services that are not strictly governmental in nature.

Report as Corporate any organization that cannot be classified as “Bank,” “Public,” “NBFI,” or “Household.”

Exposures to corporate counterparties are to be reported in Columns 4, 9, 16 and 21 of [Schedule C, Part I](#); Columns 4 and 9 of [Schedule C, Part II](#); and Column 4 (under “Other”) of [Schedule D](#).

## 5. Households

Include in the household sector all claims on households, families, and individuals for personal expenditures (using the same definition of households as used in the FR Y-9C, Schedule HC-C, item 6, “Loans to individuals for household, family, and other personal expenditures”). Therefore, any reportable claims on households should be reported, regardless of the product type (e.g., loans and consumer leases).

Exposures to households would be reported in Columns 5, 10, 17, and 22 of [Schedule C, Part I](#); Columns 5 and 10 of [Schedule C, Part II](#); and Column 4 (under “Other”) of [Schedule D](#).

## 6. Other

The “Other” sector applies only for reporting on [Schedule D](#) and the FFIEC 009a “Country Exposure Information Report.” The “Other” sector refers to those counterparties classified as Corporate or Households, as defined above.

## E. Cross-Border Claims and Claims on Local Residents

### 1. Cross-Border Claims

*Cross-border claims* of each reporter cover:

- All claims of its U.S. offices (including IBFs, Edge and Agreement corporations, and offices in Puerto Rico and U.S. territories and possessions) with residents of foreign countries, regardless of the currency in which the claim is denominated; *and*,
- All claims of each of its offices in a foreign country with residents of *other* countries (i.e., countries other than the country in which the office is located, including the United States), regardless of the currency in which the claim is denominated.

Since the reports are on a fully consolidated bank (or bank holding company) basis, cross-border claims exclude any claims against those branches or subsidiaries that are part of the consolidated bank (or bank holding company). However, claims on unconsolidated subsidiaries or associated companies of the reporter should be reported. Thus, a banking subsidiary that submits an FFIEC 009 report should include claims on subsidiaries of the bank’s parent holding company.

### 2. Claims on Local Residents

Claims on local residents are all claims of the institution’s offices, regardless of location (including the U.S.), on residents of the country in which the office is located. The definition of “cross-border claims” and “claims on local residents” is the same on an “immediate-counterparty” basis and an “~~ultimate-risk~~” basis. However, some claims may be categorized differently, or be placed in different sectors or country rows, because the sector or country of residence of the immediate obligor may differ from that of the ultimate obligor.

guarantor

# General Instructions

Claims of the institution's U.S. office(s) on a resident of the United States should be reported as a claim on a local resident, while claims of the institution's foreign office(s) on a resident of the United States should be reported as a cross-border claim.

## 3. "Local" vs. "Non-Local" Currency

A currency is considered to be a "local" currency of a country only if the country, directly or through a currency union, has the authority to issue that currency. Thus, U.S. dollars would not be considered to be the local currency of any country other than the United States, whereas euros would be considered to be the local currency of any country that is a member of the European Monetary Union, but of no other country.

claims with guarantors in other sectors and jurisdictions

## F. Required Risk Transfers

The outward and inward redistribution of claims from an "immediate-counterparty" basis to an "ultimate-risk" basis is reported in Columns 13 through 22 of [Schedule C, Part I](#). Outward risk transfers are reported in Columns 13 through 17, and inward risk transfers are reported in Columns 18 through 22.

If full credit protection is provided by more than one source, e.g., from multiple guarantors or multiple forms of collateral, the ultimate-risk claim should be determined by the sector and residence of the highest rated credit enhancer (using the reporter's internal rating system). For instance, for a claim on a bank branch for which eligible collateral is posted, it should be determined whether the counterparty's parent bank or the collateral has a higher credit rating. The claim should then be reported, accordingly, on an ultimate-risk basis.

## 1. Guarantees

Guarantees are legally binding commitments by a third party to repay a debt if the direct obligor fails to do so. Guarantees include financial and performance standby letters of credit and acceptances (for the amount of the participation sold). Documents that do not establish legal obligations, such as "comfort" letters, letters of awareness, or letters of intent, are not guarantees for the purpose of this report.

**Guarantees provided by the reporter's head office or other consolidated units of the reporter should not be considered guarantees for the purposes of this report.**

Guarantees providing protection to the reporter should result in the reallocation of the claim from the sector and country row of the immediate borrower (in Columns 13 through 17 of [Schedule C, Part I](#)) to the sector and country row of the provider of the guarantee (in Columns 18 through 22 of [Schedule C, Part I](#)). Conversely, if the reporter provides a guarantee on a foreign credit, the amount of the guarantee should be reported in Column 2 of [Schedule O, "Guarantees \(Excluding Credit Derivatives Sold\)."](#)

See Section II.F.5 for treatment of guarantees provided in the form of cash and debt or equity securities held as collateral. See Section II.H.1 for treatment of guarantees in the form of purchased credit derivatives.

Ownership of fund shares in an unconsolidated investment entity should be reported on an immediate and ultimate-risk basis according to the country and sector of the investment entity. The underlying assets of the investment fund do not provide an effective guarantee for purposes of the FFIEC 009 report.

## 2. Insurance Policies

Insurance policies that guarantee payment of a claim if the borrower defaults or if non-convertibility occurs should be reallocated to the non-bank sector of the country of residence of the entity providing the insurance. However, limited purpose policies, such as "political risk insurance" policies should not be used as a basis for reallocation. Conversely, if a reporter issues an insurance policy guaranteeing the payment of a claim if a foreign borrower defaults, the amount of the protection sold should be reported in Column 2 of [Schedule O, "Guarantees \(Excluding Credit Derivatives Sold\)."](#)

## 3. Head Offices

For the purposes of this report, claims on a bank branch (but not on a subsidiary) of a banking organization are considered to be guaranteed by the head office of the organization, even without a legally binding agreement. Therefore, claims on bank branches should be reallocated to the bank sector in the country in which the parent institution is chartered.

# General Instructions

## 4. Credit Derivatives

See Section II.H.

## 5. Collateralized Claims

Eligible collateral for risk transfers on the FFIEC 009 includes collateral that is:

- (1) Liquid and readily realizable, and
- (2) Is realizable outside of the country of residence of the borrower.

Eligible collateral includes:

### *Cash*

If collateral is in the form of cash, the sector and country of the “guaranteeing” party is the sector and country of residence of the legal entity where the cash is held (i.e., the legal entity that has the liability for the cash collateral). Cash collateral posted to the same sector and country as the immediate claim should result in no risk transfer.

### *Debt and Equity Securities*

If collateral is in the form of investment grade debt or marketable equity securities, the sector and country of the “guaranteeing” party is the sector and country of residence of the party issuing the security.

**However, in the case of resale agreements, securities lending arrangements, and other similar financing agreements, the claims should be allocated based on the counterparty, not the underlying collateral (i.e., no risk-transfer should be made). These should be reported at the value of the outstanding claim, regardless of the amount of collateral provided. Resale agreements should also be reported by country of the counterparty in the memorandum section of Schedule C, Part II. (See Section V.B.2.)**

If the collateral consists of a basket of convertible currencies or investment grade securities of different countries in an amount equal to the immediate claim, break out the underlying exposures on a pro-rata basis and report opposite the appropriate country and sector.

Collateral provided in the form of cash or securities in excess of the amount of the outstanding claim (e.g., a margin loan collateralized by securities with a fair value that exceeds the amount of the margin loan)

in Column 17. The same collateral should be allocated based on the underlying collateral in Column 18.

should only be risk-transferred up to the amount of the underlying claim (see Example 22 of Section V.C). The ~~ultimate-risk~~ claim should be reported by the sector and country of the highest rated credit enhancer(s) (using the reporter’s internal rating system).

guarantor basis

Collateral provided by obligors to offset positive fair value positions of derivative contracts should be reported in [Schedule D](#), using the same methodology for reporting securities and cash collateral as stated above. If the reporter has a derivative contract with a positive fair value, and cash (or securities) collateral is provided, the collateralized portion of the fair value should be reported on [Schedule D](#) according to the sector and country of the institution holding (or issuing) the collateral, and the uncollateralized portion should be reported according to the sector and country of the counterparty.

Assets such as real estate are not liquid or readily realizable and thus cannot be used for a risk transfer.

## 6. Risk Participations

Loans and acceptances, where the reporting bank has sold a legally binding risk participation, are considered to be guaranteed by the purchaser of the participation for the amount of the participation sold.

## G. Netting and Offsetting

Netting and offsetting of long and short positions is not permitted on the FFIEC 009 report with the exception of the following:

- (1) “CUSIP netting”<sup>2</sup> may be conducted and reported on Schedule C, Parts I and II, or [Schedule L](#), as appropriate. CUSIP netting should only be applied when the office of the reporter with the position, the country of the issuer of the underlying security, and the counterparty to a short position are in the same country. 20
- (2) On [Schedule C, Part II](#), report in Column 18 positions entered into for the purpose of offsetting the trading positions reported in Column 17, “Trading Assets.” See Section V.B.3. 19

2. “CUSIP netting” refers to the industry practice where trading assets and trading liabilities in the same exact security (based on its security identifier) may be reported on a net basis.



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# General Instructions

- (3) On [Schedule O](#), report in Columns 5 and 6, as appropriate, the net notional value of credit derivative contracts purchased from and sold to the same counterparty and on the same underlying reference entity. See Section VII.C.2.
- (4) On [Schedule D](#), the positive fair values of derivative contracts may be offset against negative fair values of derivatives contracts if, and only if, the positions were executed with the same counterparty under a legally enforceable master netting agreement and the offsetting meets the ASC Subtopic 210-20 criteria. Otherwise, positive fair values must be reported gross.

In addition, reverse repurchase agreements may be offset by repurchase agreements if, and only if, the transactions were executed with the same counterparty under a legally enforceable master repurchase agreement (including multi-jurisdictional and multi-branch master netting agreements) and the offsetting meets the criteria in ASC Subtopic 210-20, Balance Sheet—Offsetting. When repurchase agreements are covered by master repurchase agreements, net claim positions should be reported on Schedule C, Parts I and II. In addition, for purposes of the FFIEC 009, net claims resulting from repurchase agreements under multi-jurisdictional and/or multi-branch master repurchase agreements are considered guaranteed by counterparty’s head office, or the designated office (“the counterparty”) subject to the agreement, and should be reported in the country of the counterparty on both an immediate and ~~ultimate risk~~ basis.

guarantor ↗

## H. Reporting Credit Derivatives

### 1. Risk Transfers

Reporters should report credit derivative contracts purchased, (including, but not limited to, credit default swaps and options, total return swaps and sovereign risk options), as guarantees for purposes of this report, provided the institution considers the arrangement to be an effective credit risk mitigant based on its internal criteria and provided the contract contains provisions to pass the credit risk to the counterparty. A reporter’s internal criteria should, at a minimum, include provisions that ensure the terms of credit derivatives provide

an effective guarantee, even in the case of a maturity mismatch, prohibit clauses that reduce the effectiveness of the guarantee in the case of default, contain effectual events of default, and reference the same legal entity as the obligor.

Claims for which credit derivatives form an effective risk transfer should be reallocated to the sector and country of residence of the entity that is providing the protection.

Credit protection purchased to guarantee a claim reported on an immediate counterparty basis should only be reported on Schedule C, Parts I and II. **Credit protection purchased to hedge or offset credit protection sold, or for trading purposes, should be excluded from Schedule C and reported in Columns 3 and 5 of Schedule O, as appropriate.**

If the notional amount of the credit protection purchased is less than the amount of the immediate claim, the notional amount of the guaranteed portion should be reallocated to the sector and country of the credit protection seller, and the non-guaranteed portion should be reported opposite the sector and country of the immediate obligor in Columns 1 through 10 of Schedule C, Part II.

If the notional amount of the credit protection purchased exceeds the value of the immediate claim, the immediate claim should be reported in Columns 13 through 17 and reallocated, at the same amount of the immediate claim, to the sector and country of the seller of the credit derivative in Columns 18 through 22 of Schedule C, Part I, and in Columns 1 through 10 of Schedule C, Part II. The excess or residual amount (the full notional amount minus the amount risk-transferred) should be reported in Column 3 of [Schedule O](#) (and in Column 5, if appropriate).

Contracts with a positive fair value should be reported on [Schedule D](#). For contracts with variable notional principal amounts, report the notional principal amounts as-of the report date.

### 2. Treatment of Multi-Name Credit Derivatives

Purchases and sales of credit derivatives guaranteeing multiple underlying reference entities (i.e., multi-name instruments, including portfolio or basket credit default swaps (CDS), CDS indexes, and “tranching” CDS contracts) should be reported on the

# General Instructions

FFIEC 009. However, only non-tranche index and single name CDS contracts may be used to risk transfer an immediate claim on Schedule C, Parts I and II. Contracts purchased and sold which cannot be used for risk transfer purposes as noted above are to be reported in Columns 3 and 4 of [Schedule O](#), according to the country of residence of the underlying reference entities. Do not report on Schedule O according to the counterparty to the contract or the location of the company that establishes the index.

Regardless of whether reported on Schedule C or Schedule O, if the underlying basket is composed of reference entities located in one country, report the full notional amount of the contract opposite the country of the reference entity. If the underlying basket is composed of several securities from several countries, the underlying reference entities should be reported on a pro-rata basis.

CDS tranches, and bespoke CDS such as Nth-to-default contracts, and similar credit derivative contracts, should be reported on Schedule O. For these types of contracts, if the underlying reference entities are domiciled in multiple countries and payments to the protection buyer are not triggered by a credit event in a particular reference entity, but are triggered by a default past a predetermined threshold, the notional value of the contract should be reported in the “Unallocated” row.

## 3. Gross-Gross and Gross-Net Reporting

Purchases and sales of credit derivatives are reported on a “gross-gross” and “gross-net” basis on Schedule O (excluding the portion included as a hedge on Schedule C, Parts I and II) by country of the reference entity. The residual notional amount of credit derivatives purchased to hedge a claim reported in [Schedule C, Part I](#) that is in excess of the underlying hedged claim should be reported on Schedule O.

The gross notional value of credit derivatives purchased and sold should be reported on Schedule O, Columns 3 and 4, as appropriate.

Report in Columns 5 and 6, as appropriate, the net position of credit derivative contracts included in Column 3 and 4 where netting may be done only when *all* the following apply:

- (1) There are offsetting purchased and sold positions on the same reference entity (on a legal entity basis),
- (2) The contracts are with the same counterparty,
- (3) The contracts are subject to a legally enforceable master netting agreement.

Contracts that do not qualify to be netted should be reported gross.

## III. Specific Instructions for Allocating Claims to the Rows

This report form contains rows for: (a) the United States; (b) individual foreign countries; and (c) international or regional organizations. Subtotals for each region (e.g., Total Europe, Total Asia) are to be reported, in addition to the Total Foreign Countries row which captures the sum of all data reported, excluding the United States. Data should be allocated to the rows as described below.

### A. The United States

The “United States” is defined as the 50 states of the United States, the District of Columbia, the Commonwealth of Puerto Rico, as well as U.S. territories and possessions.<sup>3</sup>

### B. Foreign Countries

A foreign country is any country other than the United States as defined above. For claims reported on an immediate-counterparty basis, report claims for the corresponding country of legal residence (i.e., the country of incorporation or charter, or, for a bank branch, the country where the branch is licensed) of the immediate counterparty. For claims reported on an ultimate-risk basis, report claims in the row corresponding to the country of legal residence (i.e., the country of incorporation or, for a bank branch, the country where the parent bank is chartered) of the ultimate obligor. (See Section II.C for definitions of immediate counterparty and ultimate obligor.)

guarantor

ultimate-risk

3. For purposes of the FFIEC 009 report, IBFs are considered a U.S. entity.

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## General Instructions

The “Unallocated” row of [Schedule L](#) should only be used for negotiable securities issued by the reporter, where the country of the holder is unknown on the report as-of date. The “Unallocated” row of Schedule O should only be used for credit default contracts such as guarantees provided by selling protection on “tranching” credit default swaps in which the ultimate obligors of the referenced credits do not all reside in the same country and the complexity of the product makes allocating the countries of the reference credits on a pro-rata basis, as could be done with index products, an inaccurate measure of the likely geographic distribution of the guarantee.

Exposures on NBFIs should be reported for the country where the institution is incorporated, or otherwise chartered. Institutions such as hedge funds and Special Purpose Vehicles (SPV) should be reported according to the country of legal residence (country of incorporation) of the fund/vehicle, not according to the loca-

tion of the fund managers or beneficial owners of the fund/vehicle.

### C. International and Regional Organizations

Claims on international and regional organizations, even if located in the United States, should be reported opposite the appropriate region: (a) International; (b) European; (c) Latin American; (d) Caribbean (e) Asian; (f) African; or (g) Middle Eastern. The “International” entry covers most organizations of a global character, such as the International Monetary Fund and the World Bank. The regional entries cover organizations that are regional in scope such as the European Coal and Steel Community (European), the Inter-American Development Bank (Latin American) or the Asian Development Bank (Asian).

All international and regional institutions are considered to be “public” sector organizations.

# Claims Schedule C

The claims that are reflected in Column 12 should be included in the total claims reported in Columns 1 and 2 of the FFIEC 009a.

## IV. Specific Instructions for Schedule C, Part I—Claims on an Immediate Risk Basis

- Counterparty

### A. Immediate-Counterparty Claims (Columns 1 through 12)

All data in Columns 1 through 12 should be based only upon the immediate obligor; do not consider any guarantees or other risk transfers.

#### Claims by Sector

In Columns 1 through 5 report *all cross-border claims*, as defined in Section II.E.1, denominated in any currency.

In Columns 6 through 10 report *all claims on local residents* in currencies other than the official currency of the country in which the local office exists, as defined in Sections II.E.2 and II.E.3.

For Columns 1 through 12, allocate the claims to each sector (see Section II.D) and each country row (see Section III) based upon the country of residence and sector of the direct obligor.

#### Remaining Maturity of One Year or Less

In Column 11, show all claims reported in Columns 1 through 10 that have a remaining contractual maturity of one year or less except as described below. The definition of “one year” should be consistent with the definition used in the FFIEC 031 and the FR Y-9C.

Marketable equity investments, both trading and available-for-sale, should be reported as maturing in less than one year.

Debt securities held for trading should be reported as maturing in less than one year. All other debt securities should be reported according to the remaining maturity.

### Claims on Local Residents in the Local Currency

In Column 12, report all claims on local residents in the official currency of the country in which the local office exists (see Sections II.E.2 and II.E.3).

All claims on residents of another country and claims in a non-local currency on residents of the same country as the office holding the claim should be reported in Columns 1 through 10 and excluded from this column.

*Examples for Columns 1 through 12 only:*

- The London branch of the respondent has a claim of \$10 million, denominated in Brazilian reais, and another claim of \$20 million, denominated in U.S. dollars, on a bank located in Brazil. The claims mature in 8 months. Entries would be:

Part I		
	Column 1 - Banks	Column 11 - Rem Maturity
Brazil	30	30

- The Brazilian branch of the respondent has a claim worth \$10 million, denominated in a currency other than reais, on a bank located in Brazil. Entries would be:

Part I	
	Col. 6 - Banks
Brazil	10

# Schedule C

(3) The Brazilian branch of the respondent issued a loan worth \$10 million, denominated in Brazilian reais, to a bank located in Brazil. Entries would be:

Part I		
	Column 6 - Banks	Column 12 - Cl Lcl Cur
Brazil	---	10

claims with guarantors in other sectors and jurisdictions

## B. Redistribution of Claims for Required Risk Transfers (Columns 13 through 22)

Redistribute all claims subject to a required risk transfer (see Sections II.F and II.H) from the sector and country of the immediate counterparty and to the sector and country of the ultimate obligor. *Show the required risk transfers between different countries or between different sectors in the same country. Exclude risk transfers within the same country and sector.*

The sum of the outward ~~required risk transfers~~ (in Columns 13 through 17) on a grand-total basis should equal the sum of the inward ~~required risk transfers~~ (in Columns 18 through 22), because all transfers from a sector or country must also be transfers to another sector or country.

### 1. Outward Risk Transfers

In Column 13, show (as a positive number), for each country, all required risk transfers of claims reported in Columns 1, 6, and 12 from banks located in that country.

In Column 14, show (as a positive number), for each country, all required risk transfers of claims reported in Columns 2, 7, and 12 from the public sector located in that country.

In Column 15, show (as a positive number), for each country, all required risk transfers of claims reported in Columns 3, 8, and 12 from NBFIs located in that country.

In Column 16, show (as a positive number), for each country, all required risk transfers of claims reported in Columns 4, 9 and 12 from non-financial corporations located in that country.

guarantor

In Column 17, show (as a positive number), for each country, all required risk transfers of claims reported in Columns 5, 10 and 12 from households located in that country.

## 2. Inward Risk Transfers

Report in Columns 18 through 22 required risk transfers as defined in Section II.F by country and sector of the ultimate obligor—i.e., of the guarantor or issuer/holder of collateral.

In Column 18, show, for each country row, all required risk transfers of claims reported in Columns 13 through 17 to banks located in that country.

In Column 19, show, for each country row, all required transfers of claims reported in Columns 13 through 17 to the public sector located in that country.

In Column 20, show, for each country row, all required transfers of claims reported in Columns 13 through 17 to NBFIs located in that country.

In Column 21, show, for each country, all required transfers of claims reported in Columns 13 through 17 to non-financial corporations located in that country.

In Column 22, show, for each country, all required transfers of claims reported in Columns 13 through 17 to individuals located in that country.

## V. Specific Instructions for Schedule C, Part II—Claims on an Ultimate Risk Basis and Memorandum Items

Guarantor

Guarantor Basis

### A. ~~Ultimate Risk~~ Claims (Columns 1 through 11)

#### 1. Cross-border Claims

In Columns 1 through 5, report all claims that, on an ~~ultimate risk~~-basis, are cross-border claims, i.e., claims for which the ultimate obligor, after required risk transfers, is a resident of a country other than the country of the office that holds the claim.

The claims should be allocated to each column based upon the sector of the ultimate obligor (see Section II.C)



# Schedule C

and to each row based upon the country in which the ultimate obligor is located (see Section III).

## 2. Claims on Local Residents

**guarantor** In Columns 6 through 10, report all claims that, on an ultimate-risk basis, are claims on local residents, i.e., claims for which the ultimate obligor, after required risk transfers, is a resident of the country in which the reporter's office is located.

The claims should be allocated to each column based upon the sector of the ultimate obligor and to each row based upon the country in which the ultimate obligor is located.

## 3. Claims on Local Residents in Non-Local Currencies

In Column 11, show all claims reported in Columns 6 through 10 that are claims in currencies other than the official currency (see Section II.E.3) of the country in which the office is located.

## B. Memorandum Items for Schedule C, Part II

### 1. Securities (HTM and AFS) (Column 12)

Report in Column 12, by country of issuer, securities the reporter owns and reports in Columns 1 through 10 of Schedule C, Part II, that are classified as held-to-maturity or available-for-sale. Held-to-maturity securities should be reported at amortized cost and available-for-sale securities should be reported at fair value.

### 2. Collateral Held Against Claims with No Risk Transfers (Columns 13 through 16) **18**

In Columns 13 through 18 of Schedule C, Part II, report claims included in Columns 1 through 10 of Schedule C, Part II, that are not subject to risk transfer and for which the obligor provided collateral that did not meet the definition of collateral for the risk-transfers of claims (See Section II.F)

In Column 13, report total claims, by country of the counterparty, included in Columns 1 through 10 of Schedule C, Part II, for which the obligor provided collateral that did not meet the definition of collateral for the risk-transfers of claims, namely through resale

agreements, securities lending arrangements and other similar financing agreements. Reverse repurchase agreements and securities borrowed may be reported net, consistent with ASC Topic 210-20. Also include any other collateralized claims that do not result in a risk transfer of claims. Collateral in the form of real estate should be excluded from this report.

In Column 14, report, by country of the counterparty, claims (regardless of whether cross-border or on local residents, or currency denomination) where cash collateral was provided and held as part of a securities lending arrangement or other similar financing agreement.

In Column 15, report claims held where the country of the ultimate obligor (i.e., the issuer of the collateral or, for cash collateral, the legal entity where the cash is held, which is the legal entity with the liability for the cash collateral) is the same as the country of the immediate counterparty. Also include in this column claims where collateral was provided as part of a resale or securities lending agreement where the country of issuer of the collateral is the same as the country of the counterparty to the agreement. If multiple securities are provided as collateral, only include in Column 15 the amount attributable to the same country.

In Column 16, report claims held where the country of the ultimate obligor (i.e., the issuer of the collateral, or for cash collateral, the legal entity where the cash is held, which is the legal entity with the liability for the cash collateral) is the U.S. Also include in this column claims where U.S.-issued collateral was provided as part of a resale or securities lending agreement. If multiple securities are provided as collateral, only include in Column 16 the amount attributable to the U.S. **18**

Columns 14 through 16 are not mutually exclusive (i.e., the same claim may be reported in more than one of these columns). If the value of the collateral exceeds that of the underlying claim, report the amount of the claim in Columns 13 through 16. If the claim is partially collateralized, only report the amount of the claim that is collateralized. **18**

### 3. Trading Assets (Columns 17 and 18) **19 and 20**

In Column 17, report the fair value of the reporter's trading account assets that are included in Columns 1 through 10 of Schedule C, Part II. Exclude from this column derivative claims, as these should be reported on Schedule D. "CUSIP netting" is permissible if the

In both Columns 17 and 18 report claims reported in Columns 1 through 10 of Schedule C, Part II, that arise from resale agreements, securities lending transactions, or similar financing agreements. These claims should be reported on a guarantor basis. In Column 17, claims should be reported based on the country of the counterparty, and in Column 18, claims should be reported based on the issuing country of the collateral. Do not report claims secured by cash collateral in columns 17 and 18. The sum total of column 17 should equal the sum total of column 18.

# Schedule C

position was reported net on Schedule C, Part II, Columns 1 through 10.

In Column 18, report short positions in securities that have the same issuer (on a legal entity basis) and broad instrument type (i.e., debt versus debt and equity versus equity), as the long positions reported in Column 17.

In addition, for each instrument type for each issuer, if the short position in Column 18 exceeds the long positions in Column 17, report only up to the amount of the long position reported in Column 17.

## C. Examples for Schedule C, Part II

- (1) The respondent's offices located outside of Hong Kong and Japan have \$50 million in claims, denominated in U.S. dollars, on a private manufacturer in Hong Kong that are guaranteed by a bank located in Japan. Entries would be:

	Part I			Part II	
	Col. 4 - Corp	Col. 16 - Outw Corp	Col. 18 - Inw Banks	Col. 1 - Banks	Col. 4 - Corp
Hong Kong	50	50	---	---	---
Japan	---	---	50	50	---

- (2) The respondent's offices in Japan have \$50 million in claims, denominated in Hong Kong dollars, on a securities company in Hong Kong that are guaranteed by a bank located in Japan. Entries would be:

	Part I			Part II		
	Col. 3 - NBFIs	Col. 15 - Cl on NBFIs	Col. 18 - Cl on Banks	Col. 1 - Banks	Col. 6 - Banks	Col. 11 - Cl Non-Lcl Curr
Hong Kong	50	50	---	---	---	---
Japan	---	---	50	---	50	50

- (3) The reporter's U.S. branch parent bank issues a \$75 million loan (held for investment) to a construction company incorporated in Japan. The loan is denominated in Japanese yen. As collateral, the Japanese company posts \$50 million in Japanese government debt. Entries would be:

	Part I			Part II	
	Col. 4 - Corp	Col. 16 - Outw Corp	Col. 19 - Inw Public	Col. 2 - Public	Col. 4 - Corp
Japan	75	50	50	50	25

- (4) The respondent's offices located outside of Denmark and Greece have a total of \$100 million in claims, all denominated in U.S. dollars, on residents of Denmark, \$70 million on banks, \$20 million on public sector entities and \$10 million on households. Of the claims on banks, \$20 million is guaranteed (legally binding) by the counterparties' parent bank located in Greece. Entries would be:

	Part I					Part II		
	Col. 1 - Banks	Col. 2 - Public	Col. 5 - Households	Col. 13 - Outw Banks	Col. 18 - Inw Banks	Col. 1 - Banks	Col. 2 - Public	Col. 5 - Households
Denmark	70	20	10	20	--	50	20	10
Greece	--	--	--	--	20	20	--	--

## Schedule C

- (5) The respondent's offices located outside of the Bahamas and the United States have \$10 million in claims, not denominated in Bahamian dollars, on the Nassau, Bahamas branch of a U.S. bank. Entries would be:

	Part I			Part II
	Col. 1 - Banks	Col. 13 - Outw Banks	Col. 18 - Inw Banks	Col. 1 - Banks
Bahamas	10	10	---	---
United States	---	---	10	10

- (6) The respondent's office in Spain has \$10 million in claims, not denominated in euros, on a manufacturing company in Spain, guaranteed by a bank located in Denmark. Entries would be:

	Part I			Part II	
	Col. 9 - Corp	Col. 16 - Outw Corp	Col. 18 - Inw Banks	Col. 1 - Banks	Col. 9 - Corp
Spain	10	10	---	---	---
Denmark	---	---	10	10	---

- (7) The respondent's U.S. office has a \$10 million claim, denominated in U.S. dollars, on a U.S. bank that has a parent in the United Kingdom. The parent provides a legally binding guarantee of payment. Entries would be:

	Part I			Part II
	Col. 12 - Cl Lcl Cur	Col. 13 - Outw Banks	Col. 18 - Inw Banks	Col. 1 - Banks
United Kingdom	---	---	10	10
United States	10	10	---	---

- (8) The respondent's Italian office has a \$10 million claim, not denominated in euros, on a U.S. branch of an Italian bank. Entries would be:

	Part I			Part II	
	Col. 1 - Banks	Col. 13 - Outw Banks	Col. 18 - Inw Banks	Col. 6 - Banks	Col. 11 - Cl Non-Lcl Curr
Italy	---	---	10	10	10
United States	10	10	---	---	---

- (9) The respondent's U.S. office has a \$10 million claim, denominated in euros, on a household in France that is fully guaranteed by collateral in the form of securities issued by a French bank. Entries would be:

	Part I			Part II
	Col. 5 - Households	Col. 17 - Outw Households	Col. 18 - Inw Banks	Col. 1 - Banks
France	10	10	10	10



# Schedule C

- (10) The respondent's Hong Kong office has a \$10 million claim, denominated in Hong Kong dollars, on a bank in Hong Kong that is a wholly-owned subsidiary of a Japanese bank. There is no legally-binding guarantee. Entries would be:

	Part I			Part II
	Col. 12 - Cl Lcl Cur	Col. 13 - Outw Banks	Col. 18 - Inw Banks	Col. 6 - Banks
Hong Kong	10	---	---	10
Japan	---	---	---	---

- (11) The respondent's U.S. office has a \$10 million claim, denominated in U.S. dollars, on a U.S. manufacturing company that is guaranteed by a U.K. bank. Entries would be:

	Part I			Part II
	Col. 12 - Cl Lcl Cur	Col. 16 - Outw Corp	Col. 18 - Inw Banks	Col. 1 - Banks
United Kingdom	---	---	10	10
United States	10	10	---	---

- (12) The Brazilian branch of the respondent has a \$10 million claim, not denominated in reais, on a Brazilian manufacturer guaranteed by the United States Export-Import Bank. Entries would be:

	Part I			Part II
	Col. 9 - Corp	Col. 16 - Outw Corp	Col. 19 - Inw Public	Col. 2 - Public
Brazil	10	10	---	---
United States	---	---	10	10

- (13) The Brazilian branch of the respondent has issued loans for \$50 million, denominated in Brazilian reais, to a Brazilian non-banking subsidiary of a Belgian financial services company. The counterparty's parent provides a legally binding guarantee for only \$20 million of the claims. Entries would be:

	Part I			Part II		
	Col. 12 - Cl Lcl Cur	Col. 15 - Outw NBFIs	Col. 20 - Inw NBFIs	Col. 3 - NBFIs	Col. 8 - NBFIs	Col. 11 - Cl Non-Lcl Cur
Brazil	50	20	---	---	30	---
Belgium	---	---	20	20	---	---

- ~~(14) The reporter's Cayman Islands branch enters into an overnight reverse repurchase agreement (for \$50 million, denominated in U.S. dollars) with an NBFi domiciled in the U.K. The underlying collateral is U.K. corporate debt securities. Entries would be:~~

	Part I			Part II		
	Col. 3 - NBFIs	Col. 11 - Rem Maturity	Col. 3 - NBFIs	Col. 13 - Total Coll	Col. 15 - Same Country	Col. 16 - Resale & Sec Lend
United Kingdom	50	50	50	50	50	50

Insert A →

INSERT A

- (14) The reporter's Cayman Islands branch enters into an overnight reverse repurchase agreement (for \$50 million, denominated in U.S. dollars) with an NBFi domiciled in the U.K. The underlying collateral is U.K. corporate debt securities. Entries would be:

	Part I		Part II				
	Col. 3 - NBFIs	Col. 11 - Rem Maturity	Col. 3 - NBFIs	Col. 13 - Total Coll	Col. 15 - Same Country	Col. 17 - Resale & Sec Lend	Col. 18 - Resale & Sec. Lending (Country of collateral)
United Kingdom	50	50	50	50	50	50	50

- (15) The reporter's Cayman Islands branch enters into an overnight reverse repurchase agreement (for \$50 million, denominated in U.S. dollars) with an NBFi domiciled in the U.K. The underlying collateral is \$25 million in U.K. corporate debt securities and \$25 million in U.S. Treasuries. Entries would be:

	Part I				Part II			
	Col. 3 - NBFIs	Col. 11 - Rem. Maturity	Col. 3 - NBFIs	Col. 13 - Total Collateral	Col. 15 - Same Country	Col. 16 - U.S.	Col. 17 - Resale & Sec. Lending (Country of counterparty)	Col. 18 - Resale & Sec. Lending (Country of collateral)
United Kingdom	50	50	50	50	25	25	50	25
United States								25

- (16) The reporter enters into a securities lending transaction (for \$100 million, denominated in U.S. dollars) with an NBFi domiciled in the Cayman Islands. The underlying collateral is \$25 million in Singaporean corporate debt securities and \$75 million in Japanese corporate debt securities. Entries would be:

	Part I				Part II			
	Col. 3 - NBFIs	Col. 11 - Rem. Maturity	Col. 3 - NBFIs	Col. 13 - Total Collateral	Col. 15 - Same Country	Col. 16 - U.S.	Col. 17 - Resale & Sec. Lending (Country of counterparty)	Col. 18 - Resale & Sec. Lending (Country of collateral)
Cayman Islands	100	100	100	100			100	
Singapore								25
Japan								75

# Schedule C

- (17) (15) The respondent's U.S. office has a \$20 million claim, denominated in U.S. dollars, on a Malaysian financial services company. The respondent purchased credit protection from a German bank against the risk of default by the Malaysian obligor through a credit derivative. The credit derivative has a notional value of \$20 million. The arrangement is considered an effective risk transfer based on the respondent's internal criteria. Entries would be:

	Part I			Part II
	Col. 3 - NBFIs	Col. 15 - Outw NBFIs	Col. 18 - Inw Banks	Col. 1 - Banks
Malaysia	20	20	---	---
Germany	---	---	20	20

- (18) (16) The respondent's U.S. office has a \$20 million claim, denominated in Brazilian reais, on a Brazilian financial company. The respondent purchased credit protection from a German bank against the risk of default by the Brazilian financial company through a credit derivative. The credit derivative has a notional value of \$30 million, exceeding the value of a guaranteed claim. The arrangement is considered an effective risk transfer based on the respondent's internal criteria. Entries would be:

	Part I			Part II
	Col. 3 - NBFIs	Col. 15 - Outw NBFIs	Col. 18 - Inw Banks	Col. 1 - Banks
Brazil	20	20	---	---
Germany	---	---	20	20

In addition, the excess \$10 million (the difference between the \$30 million notional amount and the \$20 million underlying claim) should be reported on Schedule O, Column 3, and, if appropriate after netting, in Column 5 against Germany.

Note regarding Schedule D (applies to examples 15 and 16):

If the credit derivative has a positive fair value of \$2 million, the positive fair value would be reported in Schedule D in the country row of the country of residence of the counterparty to the credit derivative contract. Entries would be:

	Schedule D	
	Col. 1 - Banks	Col. 5 - Total
Germany	2	2

- (19) (17) The respondent's Japanese office has a \$100 million claim, denominated in Korean Won, on a Korean branch of a Hong Kong bank. The Korean obligor provides \$60 million in Japanese government bonds as collateral. Entries would be:

	Part I				Part II	
	Col. 1 - Banks	Col. 13 - Outw Banks	Col. 18 - Inw Banks	Col. 19 - Inw Public	Col. 1 - Banks	Col. 7 - Public
Hong Kong	---	---	40	---	40	---
Korea	100	100	---	---	---	---
Japan	---	---	---	60	---	60

# Schedule C

Insert B

- (20) (18) ~~The respondent's German office engages in an overnight resale agreement with a hedge fund located in the Cayman Islands for \$50 million, denominated in U.S. dollars. \$50 million in cash is exchanged for \$52 million in U.K. government securities. Entries would be:~~

	Part I		Part II		
	Col. 3 - NBFIs	Col. 11 - Rem Maturity	Col. 3 - NBFIs	Col. 13 - Total Coll	Col. 16 - Resale & Sec Lend
Cayman Islands	50	50	50	50	50

- (21) (19) The reporter's branch in Brazil issues a mortgage for a private residence to an individual, also in Brazil. The mortgage is for \$2 million (denominated in Brazilian reais) and is secured by the residence. Entries would be:

	Part I	Part II
	Col. 12 - Cl Lcl Cur	Col. 10 - Households
Brazil	2	2

Collateral in the form of real-estate is not considered eligible collateral (see Section II.F.5) for the purposes of the FFIEC 009 and would not result in a risk transfer or be included as "Collateral Held Against Claims with No Risk Transfer."

- (22) (20) The reporter's Cayman Islands branch issues a (short-term) margin loan to an insurance company domiciled in Switzerland. The loan is for \$50 million (denominated in euros). For collateral, the insurance company posts \$10 million in cash (denominated in euros) that is held at a bank domiciled in Switzerland and \$25 million in German government debt (denominated in euros). Entries would be:

	Part I					Part II		
	Col. 3 - NBFIs	Col. 11 - Rem Maturity	Col. 15 - Outw NBFIs	Col. 18 - Inw Banks	Col. 19 - Inw Public	Col. 1 - Banks	Col. 2 - Public	Col. 3 - NBFIs
Switzerland	50	50	35	10	--	10	--	15
Germany	--	--	--	--	25	--	25	--

- (23) (21) The reporter's Cayman Islands branch issues a (short-term) margin loan to a bank domiciled in the Bahamas. The loan is for \$50 million (denominated in euros). For collateral, \$20 million in cash (denominated in euros) is posted to a third-party bank domiciled in the Bahamas. Entries would be:

	Part I		Part II
	Col. 1 - Banks	Col. 11 - Rem Maturity	Col. 1 - Banks
Bahamas	50	50	50

Insert B

(20) The respondent's German office engages in an overnight resale agreement with a hedge fund located in the Cayman Islands for \$50 million, denominated in U.S. dollars. \$50 million in cash is exchanged for \$52 million in U.K. government securities. Entries would be:

	Part I		Part II			
	Col. 3 - NBFIs	Col. 11 - Rem Maturity	Col. 3 - NBFIs	Col. 13 - Total Coll	Col. 17 - Resale & Sec Lend	Col. 18 - Resale & Sec. Lending (Country of collateral)
Cayman Islands	50	50	50	50	50	
United Kingdom						50

DRAFT

# Schedule C

(24)(22) The reporter's U.K. office makes a short-term margin loan to a non-bank financial services client domiciled in Germany for \$50 million (denominated in euros). The client posts \$55 million in U.K. government debt as collateral. Entries would be:

	Part I			Part II	
	Col. 3 - NBFIs	Col. 11 - Rem Maturity	Col. 15 - Outw NBFIs	Col. 19 - Inw Public	Col. 7 - Public
Germany	50	50	50	---	---
United Kingdom	---	---	---	50	50

DRAFT

# Foreign-Office Liabilities

## Schedule L

### A. Foreign-Office Liabilities by Country of Foreign Office (Columns 1 and 2)

Report in Columns 1 and 2, the liabilities of the reporter's foreign offices *by country of each foreign office* that represent liabilities of the foreign offices to all creditors, regardless of location, for which no payment is guaranteed at locations outside the country of the office. Deposits of a foreign branch are assumed to be the liabilities of the foreign branch, unless they are explicitly redeemable outside the country in which the branch is located. Exclude the negative fair value of derivative contracts.

In Column 1, report foreign-office liabilities that are in a currency other than one which the country's government has authority to issue. (See Section II.E.)

In Column 2, report foreign-office liabilities that are in a currency which the country's government has authority to issue. (See Section II.E.)

### B. Foreign-Office Liabilities by Country of Creditor (Column 3)

Column 3—total liabilities booked at foreign offices—is required to be reported only by those reporters meeting certain conditions described in Section I.D of these instructions.

In Column 3, report *by country of the creditor*, all liabilities that are booked at *any* of the reporter's foreign offices, regardless of the currency and regardless of whether payment is guaranteed at locations outside the country of the office. Liabilities in Column 3 should be reported against the country where the counterparty is located (i.e., on an immediate-counterparty basis) and not the location of the parent of the creditor. Liabilities to creditors located in the United States

should be reported. Exclude the negative fair value of derivative contracts.

Short sales by a foreign office should be reported in Column 3 opposite the country of the issuer of the financial instrument that has been sold short until the settlement date. For the September 30, 2019, and the December 31, 2019, report dates, reporting entities may report short sales by a foreign office using either the short sale instructions as they have been revised as of September 30, 2019, or the previously existing short sale instructions.

If the country of the creditor cannot be determined—because the customer was not known to the bank (as would be the case with negotiable certificates of deposit)—then these liabilities should be reported in the “Unallocated” row.

In any row and on a grand-total basis, the amount in Column 3 (which is by country of creditor) may not equal the sum of amounts in Column 1 and 2 (which are by country of foreign office).

### C. Net Due To (or Due From) Own Related Offices in Other Countries (Column 4)

Report for each country in which the reporter has an office or offices, that office's (or those offices') net liabilities to (or claims on) all other offices of the respondent that are located in other countries, including offices in the United States (e.g., the net amount a German branch has “due to” or “due from” the head office and all other consolidated non-German offices of the parent). Only a single net figure should be reported for all the offices of the reporter in a given country. If the offices in a given country taken together have a net “due to” position with all related offices in all other countries combined, a positive figure should



# Schedule L

be reported; a net “due from” position should be indicated by a negative sign.

For the purposes of this report, the computation of net due to or due from should include unremitted profits and capital contribution accounts of branch offices and the equity investment in consolidated subsidiaries. Include all claims and liabilities that are reflected as

balance sheet items (e.g., loans, borrowings, derivative contracts).

The amounts reported in Column 4 represent the internal position of offices within the consolidated bank or the consolidated holding company. They are, therefore, not reflected in any other columns of the report.

## D. Examples for Schedule L

- (1) The reporter’s branch located in the U.K. holds \$10 million in interest-bearing deposits placed by a non-bank financial company located in the U.K. (denominated in GBP). The funds are not payable outside the U.K. Entries would be:

	Schedule L	
	Col. 2 - FO Liab Non-Lcl Cur	Col. 3 - Total Liab at FO
United Kingdom	10	10

- (2) The reporter’s parent bank takes out a loan directly from a third-party bank domiciled in Japan. The amount of the loan is \$5 million and is denominated in U.S. dollars. Entries would be:

None. Only liabilities incurred by the reporter’s offices located outside the U.S. should be reported in Columns 1 through 3 of Schedule L.

- (3) The reporter’s branch located in the U.K. holds \$100 million in deposits (denominated in euros) placed by a U.K. branch of a German bank. The funds are payable anywhere the reporter has an office. Entries would be:

	Schedule L	
	Col. 1 - FO Liab Lcl Cur	Col. 3 - Total Liab at FO
United Kingdom		100

Since the deposits are payable outside the country of the office, there are no foreign-office liabilities to report in Columns 1 and 2 of Schedule L. However, the deposit should be reported in Column 3 against the country where the (immediate) counterparty is located, regardless of whether payment can be made at locations outside the country of the office (see Section VI.B).

- (4) The reporter’s German securities broker subsidiary has a trade date payable for the purchase of \$25 million of U.K. sovereign debt, denominated in GBP, with an insurance company counterparty located in Switzerland. Entries would be:

	Schedule L	
	Col. 1 - FO Liab Lcl Cur	Col. 3 - Total Liab at FO
Germany	25	---
Switzerland	---	25

## Schedule L

- (5) The reporter's Cayman Islands branch enters into a repurchase agreement for \$2 million (denominated in U.S. dollars) with a hedge fund counterparty located in the Bahamas. Entries would be:

Schedule L		
	Col. 1 - FO Liab Lcl Cur	Col. 3 - Total Liab at FO
Cayman Islands	2	---
Bahamas	---	2

- (6) The reporter's U.K. branch enters into a securities lending arrangement (U.K. government securities were lent) for \$5 million (denominated in GBP) with a pension fund domiciled in the Netherlands. Entries would be:

Schedule L		
	Col. 2 - Liab Non-Lcl Cur	Col. 3 - Total Liab at FO
United Kingdom	5	---
Netherlands	---	5

- (7) The reporter's U.K. branch sold a put option on a German manufacturer's equity securities. The counterparty is a non-bank financial institution domiciled in Luxembourg. The notional value of the derivative is \$100 million and has a negative fair value of \$2 million, denominated in U.S. dollars. Entries would be:

No entries. Liabilities from derivative contracts are not reported on Schedule L of the FFIEC009 report.

- (8) The reporter's U.K. broker/dealer subsidiary receives an intracompany loan from the Cayman branch of the reporter (for \$10 million, denominated in euros). In addition, the U.K. branch of the reporter placed deposits of \$4 million (denominated in U.S. dollars) with the reporter. Entries would be:

Schedule L	
	Col. 4 - Net Due to Own Rel Off
United Kingdom	6
Cayman Islands	(10)
United States	4
Grand Total	0

The U.K. offices have a combined net due to position of \$6 million (\$10 million due to the Cayman Islands and a \$4 million due from the U.S.). See Section VI.C.

- (9) The reporter's security subsidiary located in Germany sells short \$20 million in U.K. government debt it does not own to a fund manager domiciled in Luxembourg. Assume the settlement date is the day after the FFIEC 009 report as-of date. Entries would be:

Schedule L		
	Col. 1 - FO Liab Lcl Cur	Col. 3 - Total Liab at FO
Germany	20	---
United Kingdom	---	20

---

## Schedule L

“Short sales” are to be reported opposite the country of the office entering into the short sale in Columns 1 and 2 (in this example, Germany), and in Column 3 opposite the country of the issuer of the securities that have been sold short (in this example, the U.K.). Do not report according to the country of the counterparty to whom delivery is owed. (See the instructions for reporting short sales on page L-1 for information on reporting as of September 30, 2019, and December 31, 2019.)

DRAFT

# Off-Balance-Sheet Items

## Schedule O

### A. Unused Commitments (Column 1)

In Column 1, report, on an “~~ultimate-risk~~ <sup>guarantor</sup>” basis (i.e., after risk transfers due to head offices of bank branches or credit protection provided by third parties), the unused portions of all outstanding cross-border and local office commitments to provide credit, by country of residence of the ultimate obligor if the commitment were to be drawn. Include the unused portion of all outstanding letters of credit and amounts outstanding of purchases of risk participations.

The definition of commitments is identical to that used for Schedule HC-L of the FR Y-9C.

Exclude “best efforts” letters and letters in which the pricing is indicative and not determined until launch date, or for which the banking institution has no commitment to buy the assets for its own account. Exclude cross-border commitments (such as those under commercial letters of credit) that can be cancelled, at the option of the reporter, upon the occurrence of a sovereign event. Also exclude financial and performance standby letters of credit. (Outstanding *and* unused financial and performance standby letters of credit should be reported as guarantees in Column 2.)

In cases of commitments for syndicated loans, the lead underwriter should report only the underwriter’s proportional share of the unused commitment. Similarly, contractual underwriting commitments (e.g., revolving underwriting facilities) and other underwriting agreements may be shown net of firm commitments from other parties to purchase the assets without recourse within a short and specific period of time. Accordingly, the reporter should also include its unused obligations to participate in syndicated loans and underwritings managed by other institutions.

Commitments of U.S. and foreign offices to local residents should be included.

### B. Guarantees (Excluding Credit Derivatives Sold) (Column 2)

In Column 2, report, on an ~~ultimate-risk~~ <sup>guarantor</sup> basis, all legally binding guarantees and insurance contracts (see Sections II.F.1 and II.F.2) issued by the reporter’s U.S. or foreign offices, *excluding credit derivatives sold*. Do not include guarantees which provide protection only between consolidated units of the reporter. Include the full amount of outstanding *and* unused financial and performance standby letters of credit in Column 2. Guarantees and insurance contracts of foreign offices to local residents should also be included.

### C. Credit Derivatives Purchased and Sold (Columns 3 through 6)

Report in Columns 3 through 6, by country of the underlying reference entity, the notional value of all outstanding credit derivatives sold and of those credit derivatives purchased that are not reported as a risk transfer in Schedule C, Parts I and II (see Section II.H.1).

Credit protection purchased to hedge/offset credit protection sold, or for speculative purposes, should be excluded as a risk transfer from Schedule C, Parts I and II, and reported in Columns 3 and 5 of Schedule O, as appropriate.

#### 1. Gross-Gross (Columns 3 and 4)

Report in Columns 3 and 4 the gross notional value of credit derivatives purchased and sold opposite the country of the underlying reference entity.

# Schedule O

Report in Column 3, by country of the ultimate obligor of the reference credit, credit derivatives where the reporter (or its consolidated offices) is a protection purchaser (see Section II.H) and that were not used as part of a risk transfer on Schedule C, Parts I and II. Include in Column 3 any residual notional value of credit derivatives purchased, in excess of the amount of the underlying claim where the credit derivative was used as part of a risk transfer on Schedule C, Parts I and II.

Report in Column 4, by country of the ultimate obligor of the reference credit, all credit derivatives where the respondent is a protection seller (see Section II.H). For example, if a reporter is a guarantor providing credit risk protection to a U.K. bank for a claim on an Argentine bank, by means of a credit derivative, the reporter would report the notional amount in Column 4 in the row for Argentina.

## 2. Gross-Net (Columns 5 and 6)

Report in Columns 5 and 6, as appropriate, the consolidated net position of credit derivative contracts included in Column 3 and 4. Netting may be done only when *all* the following apply:

- (1) there are offsetting purchased and sold positions on the same reference entity (on a legal entity basis),
- (2) the contracts are with the same counterparty,
- (3) the contracts are subject to a legally enforceable master netting agreement.

Contracts that do not meet all three conditions above should be reported on a gross basis in Columns 5 and 6.

## D. Trade Finance (Column 7)

In Column 7, report total extensions of credit with maturities one year and under that are included in Columns 1 through 10 of Schedule C, Part II, or Columns 1 or 2 of Schedule O *and* that: (1) are directly related to imports or exports *and* (2) will be liquidated through the proceeds of international trade. Provided these two conditions are met, such credit extensions may include customers' liability on acceptances outstanding, own acceptances discounted, acceptances of other banks purchased, pre-export financing where there is a firm export sales order, commercial letters of credit, as well as other loans and advances whenever such extensions directly relate to international trade. Include credit extensions for pre-export financing when there is a firm export sales order and the proceeds of the order will pay off indebtedness.

## E. Examples for Schedule O

- (1) The respondent (through any office) issued a \$10 million loan commitment, denominated in U.S. dollars, to a manufacturing company located in Ireland. Entry would be:

Schedule O	
Col. 1 - Unused Commitments	
Ireland	10

- (2) The respondent (through any office) has provided credit protection to a German bank, against the risk of default by a French non-financial company through a credit derivative. The credit derivative has a notional value of \$10 million, denominated in euros. Entry would be:

Schedule O		
	Col. 4 - Gr - Gr Cred Deriv Sold	Col. 6 - Gr - Net Cred Deriv Sold
France	10	10

# Schedule O

*Note regarding Schedule D:*

If the credit derivative has a positive fair value of \$1 million, the positive fair value would be reported in Schedule D in the country row of the country of residence of the counterparty to the credit derivative contract. Entries would be:

Schedule D		
	Col. 1 - Banks	Col. 5 - Total
Germany	1	1

- (3) The respondent's U.S. office has provided a company in Brazil with a \$20 million line of credit, denominated in Brazilian reais, and has provided a bank in the United Kingdom with a \$30 million (notional value) credit derivative, denominated in GBP, based upon the credit of a German industrial company. Entries would be:

Schedule O			
	Col. 1 - Unused Comm	Col. 4 - Gr- Gr Cred Deriv Sold	Col. 6 - Gr - Net Cred Deriv Sold
Brazil	20	---	---
United Kingdom	---	---	---
Germany	---	30	30

*Note regarding Schedule D:*

If the credit derivative has a negative fair value of \$2 million, the fair value would not be reported on Schedule D.

- (4) The Brazilian branch of the respondent has a loan commitment of \$10 million, denominated in Brazilian reais, to a Brazilian manufacturer. The United States Export-Import Bank has written a guarantee that would guarantee \$7 million of the loan, should it be extended. Entries would be:

Schedule O	
	Col. 1 - Unused Comm
Brazil	3
United States	---

- (5) The reporter purchases a CDS index (notional value of \$150 million, denominated in U.S. dollars) with 15 equally-weighted reference entities, 5 in Germany, 5 in the U.K. and 5 in Japan. Assuming the reporter has no other CDS contracts, entries would be:

Schedule O		
	Col. 3 - Gr-Gr Cred Deriv Purch	Col. 5 - Gr-Net Cred Deriv Purch
Germany	50	50
United Kingdom	50	50
Japan	50	50

## Schedule O

- (6) The reporter enters into the following transactions with bank B (located in Germany) and bank C (located in Spain). The reporter has legally enforceable master netting agreements with banks B and C and all contracts are executed under the agreements as follows (all contracts denominated in U.S. dollars).
- The reporter buys from bank B \$100 million notional of CDS protection referencing sovereign debt issued by Germany.
  - The reporter sells to bank B \$90 million notional of CDS protection referencing sovereign debt issued by Germany (different CUSIP from transaction 1).
  - The reporter buys from bank C \$50 million of CDS protection referencing the debt of Company XYZ in the U.K.
  - The reporter sells to bank C \$70 million of CDS protection referencing the debt of Company XYZ in the U.K.
  - The reporter buys from bank C \$30 million of CDS protection referencing sovereign debt issued by the U.K. government.

These transactions would be reported as follows:

	Schedule O			
	Col. 3 - Gr-Gr Cred Deriv Purch	Col. 4 - Gr- Gr Cred Deriv Sold	Col. 5 - Gr-Net Cred Deriv Purch	Col. 6 - Gr - Net Cred Deriv Sold
Germany	100	90	10	---
United Kingdom	80	70	30	20

- (7) The reporter enters into the following transactions with bank E (located in France), bank F (located in Germany) and a central counterparty located in the U.K. (Company G) as follows (all contracts denominated in euros).
- The reporter sells to bank E \$50 million notional of CDS protection referencing the sovereign debt of France and \$100 million notional of CDS protection referencing corporate debt issued by Company ABC domiciled in Ireland. The contracts are cleared through Company G.
  - The reporter purchases from bank F \$30 million notional of CDS protection referencing the sovereign debt of France. The contract is cleared through Company G.

These transactions would be reported as follows:

	Schedule O			
	Col. 3 - Gr-Gr Cred Deriv Purch	Col. 4 - Gr- Gr Cred Deriv Sold	Col. 5 - Gr-Net Cred Deriv Purch	Col. 6 - Gr - Net Cred Deriv Sold
France	30	50	---	20
Ireland	---	100	---	100



# Claims from Positions in Derivative Contracts

## Schedule D

Report by country of the counterparty, the positive fair value of all derivative contracts. Positive fair values can be offset against negative fair values if, and only if, the transactions were executed with the same counterparty under a legally enforceable master netting agreement under ASC Subtopic 210-20, Balance Sheet—Offsetting (formerly FASB Interpretation No. 39, “Offsetting of Amounts Related to Certain Contracts”). When contracts are covered by master netting agreements, the net residual amount, if positive, is reported in the country of residence of the ultimate counterparty.

**guarantor**

All claims reported on Schedule D are to be reported on an ~~ultimate-risk~~ basis (see Section II.C). Therefore, amounts that are guaranteed are reported in the sector and country of the guarantor. Similarly, if cash collateral is held, amounts that are collateralized are reported in the sector and country of the legal entity where the cash collateral is held; when securities are held as collateral, the exposure is reported in the sector and country of the issuer of the securities (see Section II.F).

### A. Positive Fair Value of Derivative Contracts (Columns 1 through 5)

Report the positive fair value of derivative contracts by sector (see Section II.D) in Columns 1 through 4, and the total in Column 5. For Schedule D, sectors consist of Banks, Public, NBFIs, and “Other.” “Other” consists of the residual claims which cannot be classified in the other three categories.

Contracts not covered by a master netting agreement must be reported gross.

The positive fair value of derivative contracts can be offset against the negative fair value of derivative contracts and cash collateral held by the reporter if the

transactions are executed under a legally enforceable master netting agreement and the offsetting is in accordance with ASC Subtopics 815-10 and 210-20. For derivative contracts executed under such a master netting agreement, only the net residual fair value, if positive, is reported in Schedule D according to the sector and country of residence of the ultimate counterparty.

For contracts covered by a multi-branch or multi-jurisdiction master netting agreement, the net positive residual amount (i.e., the larger of zero or the gross positive fair value less the gross negative fair value of those contracts covered by the same master netting agreement) must be reported in Columns 1 through 4, as appropriate, as well as in Column 5. (The term multi-jurisdiction or multi-branch agreement refers to a master netting agreement that covers the head office and other offices of the reporter.)

For contracts covered by a single netting agreement (a master netting agreement entered into by a single office of the reporter with another party), the net positive residual amount qualifies to be reported in Columns 1 through 5.

When a contract is entered into with a branch of a commercial bank, a claim (i.e., positive fair value) is reported in the country of the head office because claims on a bank’s branches are assumed to have an implicit credit guarantee of the head office. Claims on (i.e., contracts having a positive fair value) U.S. branches of foreign banks are reported in the country of the head office. (Refer also to instructions for Column 6, which treats claims on bank branches differently.)

### B. Claims on Branches with No Guarantee from Parent (Column 6)

In memorandum Column 6, reporters are asked to identify claims on bank branches according to the

## Schedule D

country of residence of the branch in those instances in which the claim is *not* formally and legally guaranteed by the head office of the branch (and in which the country of residence of the branch is different than the country of residence of the head office). Amounts reported in Column 6 are also reported in Columns 1 and 5 (although in Columns 1 and 5 they are reported in the country row of the head office). If the claims on a bank branch are formally and legally guaranteed by the head office of the branch (or if the branch is located in the same country as the head office) then the claims are not reported in Column 6. Contracts covered by master netting agreements are deemed to carry the legal guarantee of the head office and are therefore not reported in Column 6.

For example, an unguaranteed claim on a branch of a foreign bank would be reported in Columns 1 and 5 in the country of the head office and in Column 6 in the country of the branch.

For example, the German office of the respondent has a contract with a positive fair value of \$100 million with the German branch of a U.S. bank.

	Schedule D		
	Col. 1 - Banks	Col. 5 - Total	Col. 6 - Cl With No Guar
Germany	---	---	100
United States	100	100	---

If parties to a multi-branch netting agreement specify that transactions with branches in certain jurisdictions are subject to transfer risk, any exposure in that jurisdiction is reported in memorandum Column 6 in order to reflect the transfer risk in that location.

### C. Examples for Schedule D

- (1) The reporter's U.K. securities broker subsidiary has a portfolio of OTC derivative trades with a notional value of \$1 billion and a positive fair value of \$150 million with the U.K. securities broker subsidiary of a bank domiciled in Germany. The German bank posts \$120 million in cash as collateral which is held by a third-party bank domiciled in the U.K. Assuming there is no master netting agreement in place, the entries would be:

	Schedule D	
	Col. 1 - Banks	Col. 5 - Total
Germany	30	30
United Kingdom	120	120

- (2) The same fact pattern as Example 1, except the reporter and the German bank have a multi-jurisdiction master netting agreement encompassing all the subsidiaries and branches of the two counterparties.

	Schedule D		
	Col. 1 - Banks	Col. 5 - NBFIs	Col. 4 - Total
Germany	30	---	30

The amount in Column 1 against Germany represents the uncollateralized portion of the positive fair value position against the parent bank under the master netting agreement. Because a master netting agreement is in place, the positive fair value can be netted with the cash collateral.

- (3) The reporter's U.K. securities broker subsidiary has a foreign exchange swap contract with a notional value of \$500 billion and a positive fair value of \$100 million with the Cayman Islands nonbank subsidiary of a bank domiciled in the U.K. The reporter and the U.K. bank have a multi-jurisdiction master netting agreement

## Schedule D

encompassing all the subsidiaries and branches of the two counterparties. For collateral, the Cayman Islands subsidiary posts \$50 million in U.K. sovereign debt and \$20 million in cash as collateral which is held directly by the reporter's U.K. subsidiary. Entries would be:

Schedule D				
	Col. 1 - Banks	Col. 2 - Public	Col. 3 - NBFIs	Col. 5 - Total
United Kingdom	30	50	---	80

The amount in Column 2 represents the sovereign debt posted as collateral (collateral in the form of securities are reported opposite the country and sector of the issuer). The amount in Column 1 represents the uncollateralized portion of the positive fair value position against the parent bank of the counterparty under the master netting agreement. The cash collateral held by the reporter's U.K. subsidiary is not reportable since a multi-jurisdiction master agreement is in place and the cash is held directly by the reporter.

*Assume the following fact pattern for Examples 4 through 6:*

The respondent (U.S. Bank), and its consolidated U.S. and foreign offices, enters into various derivative contracts with a counterparty (Japan Bank and its various branches). The balances with the various branches of Japan Bank on the books of U.S. Bank's various locations as of the reporting date are shown below, in millions of dollars:

	Gross Positive Fair Value	Gross Negative Fair Value	Net by Location	Net Aggregate Residual Amount
<i>U.S. Bank - Hong Kong branch with:</i>				
Japan Bank - Hong Kong branch	15	11	4	
Japan Bank - London branch	45	75	-30	
Japan Bank - Tokyo branch	60	40	20	
<b>Total</b>	<b>120</b>	<b>126</b>	<b>-6</b>	<b>-6</b>
<i>U.S. Bank - London branch with:</i>				
Japan Bank - Hong Kong branch	190	70	120	
Japan Bank - London branch	79	41	38	
Japan Bank - Tokyo branch	67	34	33	
<b>Total</b>	<b>336</b>	<b>145</b>	<b>191</b>	<b>191</b>
<i>U.S. Bank - New York branch with:</i>				
Japan Bank - London branch	57	75	-18	
Japan Bank - New York branch	10	85	-75	
Japan Bank - Tokyo branch	41	40	1	
<b>Total</b>	<b>108</b>	<b>200</b>	<b>-92</b>	<b>-92</b>
<i>U.S. Bank - Tokyo branch with:</i>				
Japan Bank - Hong Kong branch	115	225	-110	
Japan Bank - London branch	75	25	50	
Japan Bank - New York branch	15	100	-85	
Japan Bank - Tokyo branch	144	64	80	
<b>Total</b>	<b>349</b>	<b>414</b>	<b>-65</b>	<b>-65</b>
<b>Grand Total</b>	<b>913</b>	<b>885</b>		
<b>Total Net Aggregate Residual</b>				<b>28</b>

## Schedule D

- (4) Assuming the respondent has no master netting agreement and that claims on bank branches are not formally and legally guaranteed by the head office. Entries would be:

	Schedule D		
	Col. 1 - Banks	Col. 5 - Total	Col. 6 - CI With No Guar
Japan	913	913	---
Hong Kong	---	---	320
United Kingdom	---	---	256
United States	---	---	25

- (5) Assuming the respondent has a master netting agreement and with Japan Bank. Entries would be:

	Schedule D		
	Col. 1 - Banks	Col. 5 - Total	Col. 6 - CI With No Guar
Japan	28	28	---
Hong Kong	---	---	---
United Kingdom	---	---	---
United States	---	---	---

- (6) Assuming the same fact pattern as Example 5, but that the parties have also agreed to a bilateral collateralization agreement under which exposures greater than \$10 million are collateralized with cash or liquid U.K. government securities. Assume that collateral is pledged in minimum incremental amounts of \$5 million and that U.K. government securities were pledged. Entries would be:

	Schedule D			
	Col. 1 - Banks	Col. 2 - Public	Col. 5 - Total	Col. 6 - CI With No Guar
Japan	8	---	8	---
Hong Kong	---	---	---	---
United Kingdom	---	20	20	---
United States	---	---	---	---

*Assume the following fact pattern for Examples 7 and 8 for Schedule D:*

The respondent, and its consolidated U.S. and foreign offices, enters into various derivative contracts with foreign corporate customers and banks. Assume the corporate customers are non-financial companies. The balances with these parties on the books of the respondent's various locations as of the reporting date are shown below, in millions of dollars:

# Schedule D

	Gross Positive Fair Value	Gross Negative Fair Value	Net by Location	Net Aggregate Residual Amount
<i>U.S. Bank - Hong Kong branch with:</i>				
Hong Kong Corporate	15	11	4	
Singapore Corporate	45	75	-30	
U.K. Bank - Hong Kong branch	60	40	20	
<b>Total</b>	<b>120</b>	<b>126</b>	<b>-6</b>	<b>-6</b>
<i>U.S. Bank - London branch with:</i>				
U.K. Corporate	190	70	120	
Hong Kong Bank - London branch	79	41	38	
<b>Total</b>	<b>269</b>	<b>111</b>	<b>158</b>	<b>158</b>
<i>U.S. Bank - New York branch with:</i>				
Argentine Corporate	57	75	-18	
Venezuela Bank	10	85	-75	
<b>Total</b>	<b>67</b>	<b>160</b>	<b>-93</b>	<b>-93</b>
<b>Grand Total</b>	<b>456</b>	<b>397</b>		
<b>Total Net Aggregate Residual</b>				<b>59</b>

- (7) Assuming the respondent has no master netting agreement and claims on bank branches are not formally and legally guaranteed by the head office.

	Schedule D			
	Col. 1 - Banks	Col. 4 - Other	Col. 5 - Total	Col. 6 - Cl With No Guar
United Kingdom	60	190	250	79
Argentina	---	57	57	---
Venezuela	10	---	10	---
Hong Kong	79	15	94	60
Singapore	---	45	45	---

- (8) Assuming the respondent has no master netting agreement but that claims on bank branches are formally and legally guaranteed by the head office. Also assume that the liabilities of the Argentine corporate customer are legally guaranteed by its U.S. parent. Entries would be:

	Schedule D		
	Col. 1 - Banks	Col. 4 - Other	Col. 5 - Total
United Kingdom	60	190	250
Argentina	---	---	---
Venezuela	10	---	10
Hong Kong	79	15	94
Singapore	---	57	57

# Summary of Reporting Bases by Schedule and Column

## Appendix A

claims with guarantors in other sectors and jurisdictions

Schedule	Column/s	Reporting Criteria	Reporting Basis
Schedule C, Part I	1 through 12	Country/sector of obligor	Immediate
Schedule C, Part I	13 through 17	Country/Sector of outward <del>risk transfer</del>	Immediate
Schedule C, Part I	18 through 22	Country/Sector of inward <del>risk transfer</del>	Ultimate Guarantor
Schedule C, Part II	1 through 11	Country/sector of ultimate obligor/issuer of guarantee	Ultimate Guarantor
Schedule C, Part II	12	Country of issuer of HTM and AFS securities	Ultimate Guarantor
Schedule C, Part II	13 through 16	Location of counterparty	Ultimate Guarantor
Schedule C, Part II	17	Location of issuer of trading assets	Ultimate Guarantor
Schedule C, Part II	18	Issuer of offsetting position for trading book	Ultimate Guarantor
Schedule L	1, 2	Location of foreign-office obligor	Ultimate Guarantor
Schedule L	3	Location of creditor	Immediate
Schedule L	4	Location of affiliated counterparty	Immediate
Schedule O	1	Location of party (after risk transfers) receiving commitment	Ultimate Guarantor
Schedule O	2	Country of issuer of obligor for guarantees/insurance contracts	Ultimate Guarantor
Schedule O	3, 4	Gross position of credit derivatives purchased and sold (by country of reference entity)	Ultimate Guarantor
Schedule O	5, 6	Net position of offsetting credit derivatives purchased and sold (by country of reference entity)	Ultimate Guarantor
Schedule O	7	Location of recipient of trade financing	Ultimate Guarantor
Schedule D	1 through 5	Location of counterparty or issuer of collateral	Ultimate Guarantor
Schedule D	6	Location of branch if not guaranteed by parent	Immediate
Schedule C, Part II	18	Location of collateral	Guarantor