

WEEKLY REPORT OF SELECTED ASSETS INSTRUCTIONS

Purpose of Report

This report provides basic data from U.S. commercial banks for estimating bank credit and nondeposit sources of funds. These data are used in analyzing banking and monetary developments.

Scope

In general, items on the *Weekly Report of Selected Assets* (FR 2644) are defined in terms of items on the domestic-office part of the quarterly Report of Condition (referred to as the "Call Report"), which is required to be submitted to the federal banking supervisory agencies. The weekly report covers only the domestic offices of the reporting bank (that is, the bank's head office); all branches located in the 50 states of the United States, in the District of Columbia, or on a U.S. military facility wherever located; and subsidiaries (except Edge and agreement corporations) located in the 50 states of the United States or the District of Columbia that are consolidated in the domestic-office Call Report. (Please note that International Banking Facilities (IBFs) are foreign, not domestic, offices of the reporting bank.) For banks with only domestic offices, the coverage is the same as the *Consolidated Report of Condition for a Bank and Its Domestic Subsidiaries* (FFIEC 031 and 041). For banks with "foreign" offices (that is, branches or subsidiaries located in Puerto Rico, in U.S. territories or possessions, or in foreign countries); Edge or agreement subsidiaries (including both their U.S. and their foreign offices); or an IBF—the coverage is the same as the domestic-office part of the *Consolidated Report of Condition for a Bank and Its Domestic and Foreign Subsidiaries* (FFIEC 031).

Preparation of Reports

Report all balances as of the close of business on Wednesday of each week. All dollar amounts should be reported to the nearest thousand. No negative entries are appropriate for this report.

Consolidation and Inter-Office Relationships

A. For banks with domestic offices only. The basis and instructions for consolidation correspond to the *Consolidated Report of Condition for a*

Bank and Its Domestic Subsidiaries (FFIEC 031 and 041). That is, domestic branches and majority-owned domestic subsidiaries that meet the tests of significance (as described in the General Instructions of the Call Report) are to be fully consolidated line by line on this report. However, accounts of domestic subsidiaries that are not available on a timely basis may be consolidated with a lag, or amounts reported for such subsidiaries may be estimated for use in the weekly process of consolidation.

B. For banks with "foreign" offices. The consolidation basis and treatment of inter-office relationships with foreign offices correspond to the domestic-office part of the *Consolidated Report of Condition for a Bank and Its Domestic and Foreign Subsidiaries* (FFIEC 031). That is, domestic branches and majority-owned domestic subsidiaries that meet the tests of significance (as described in the General Instructions of the Call Report) are to be fully consolidated line by line on this report. Accounts of domestic subsidiaries that are not available on a timely basis may be consolidated with a lag, or amounts reported for such subsidiaries may be estimated for use in the weekly process of consolidation.

All individual asset items (except Item 5, "Total assets") should exclude, to the extent possible, the relationships with "foreign" offices. For purposes of this report, all such relationships and transactions should be netted and regarded either as a "net due from foreign offices" to be reported in Item M.4 and Item 5, "Total assets" or as a "net due to foreign offices" to be reported in Item M.5. Where line-by-line exclusion of transactions with foreign offices is not possible within the given time schedule, amounts to be excluded may be estimated.

Definitions

In general, item definitions on the weekly report correspond to item definitions on the Call Report. A table that indicates the relationship between this report and the quarterly Reports of Condition (FFIEC 031 and 041) accompanies these instructions. For banks that have only domestic offices, the stated Call Report

item references are to the FFIEC 041. For banks with “foreign” offices, such references are to the domestic-office portion of the FFIEC 031.

For those items that correspond exactly to items on the Call Report, definitions are not repeated in these instructions. For such definitions, please refer to the instructions for preparation of the Call Report. For items that do not correspond exactly to Call Report items, or where additional instructions are needed, guidance is provided below.

Supplementary Instructions

Treatment of trading assets. For this report, as on the Call Report, the treatment of trading assets varies by the asset size of the reporting bank.

A. For banks that do not file Call Report Schedule RC-D. All trading assets (corresponding to Call Report Schedule RC, Item 5) should be included in Item 5, “Total assets” of the FR 2644, and should *not* be included in any other item on this report.

B. For banks that do file Call Report Schedule RC-D. All trading assets should be included in Item 5, “Total assets” of the FR 2644, and should also be allocated to certain other items of this report as follows:

- a. U.S. Government securities held in trading assets (corresponding to Call Report Schedule RC-D, Items 1 + 2 + 4.a + 4.b) should be included in Item 1 of the FR 2644.
- b. All other securities and assets in trading assets (corresponding to Call Report Schedule RC-D, Items 3 + 4.c + 5 + 9 + 11 (or 11.a)) should be included in Item 2 of the FR 2644.

Item 2. Other Securities. Include all other securities held to maturity and those available for sale, except for U.S. Government securities. Include all commercial paper, whether held in the investment or trading assets. In addition, banks that file Call Report Schedule RC-D should include all trading assets except for U.S. Government securities; this includes bankers acceptances held in trading assets.

Item 4. Loans and leases. Please note that Item 4 should equal the sum of the amounts reported in Items 4.a(1) through 4.e of this report.

In conformity with their treatment on the FFIEC 031 and 041, loans (Items 4.a through 4.e) should be re-

ported net of unearned income to the extent possible. Netting for any remaining unearned income (as is done on Schedule RC-C, Part I, Item 11 of the FFIEC 031 and 041) should be performed on FR 2644 item 4.e, “All other loans.” (That is FR 2644 Item 4.e should be reduced by the amount of any remaining unearned income.)

Item 4.e. All other loans. This item includes all loans and leases as reported on Schedule RC-C of the Call Report and not reported in Items 4.a(1) through 4.d of this report. Such loans include, but are not limited to, loans to “other” depository institutions in the United States (other than commercial banks), loans to banks in foreign countries, agricultural loans not secured by real estate, loans to foreign governments and official institutions, obligations (other than securities) of states and political subdivisions in the United States, loans for purchasing or carrying securities, and lease financing receivables (net of unearned income).

Also, see instructions above for Item 4 for treatment of unearned income.

Items M.1.a. and M.1.b. Borrowings from commercial banks in the U.S. (including U.S. branches and agencies of foreign banks) and Borrowings from others (including FRB and FHLB borrowings). The sum of these two items equals total borrowings defined as Federal funds purchased and repurchase agreements plus demand notes issued to the U.S. Treasury, plus other borrowed money. Other borrowed money *does not* include revaluation losses on interest rate, foreign exchange rate, and other commodity and equity contracts.

“Commercial banks in the U.S.” corresponds to the definition used in Item 4.b on this reporting form.

Item M.2. Mortgage-backed securities (included in Items 1 and 2 above). This item includes both U.S. Government-issued and private mortgage-backed securities and includes both pass-throughs and CMOs (or REMICs). This item excludes mortgage-backed securities held in trading assets.

Item M.3.a. Credit cards and related plans. This item is comparable to Item 1, Col. C “Credit card Receivables” and part of Item 1, Col. E “Other Consumer Loans” on Schedule RC-S of the Call Report.

Item M.3.b. Other. This item is comparable to Item 1, Col. D, “Auto Loans” and part of Item 1, Col. E “Other Consumer Loans” on Schedule RC-S of the Call Report.

Item M.4. Net due from own foreign offices, Edge and agreement subsidiaries, and IBFs. This item is only reported if the bank files the FFIEC 031 report and corresponds to Call Report Schedule RC-H, item 6. Report a balance in M.4 or M.5, but not both.

Item M.5. Net due to own foreign offices, Edge and agreement subsidiaries, and IBFs. This item is only reported if the bank files the FFIEC 031 report and corresponds to Call Report Schedule RC-H, item 7. Report a balance in M.4 or M.5, but not both.

Relationship of FR 2644 Items to Items on the Quarterly Report of Condition (FFIEC 031)

| FR 2644 | FFIEC 031 (For banks with both domestic and foreign offices) |
|-------------------------|---|
| ASSETS | |
| Item 1 | Banks that do not file Schedule RC-D: Domestic office part of RC-B, Column A + Column D, Items 1 + 2.a + 2.b + 4.a(1) + 4.a(2) + 4.b(1), Banks that file Schedule RC-D: Domestic office part of RC-B, Column A + Column D, Items 1 + 2.a + 2.b + 4.a(1) + 4.a(2) + 4.b(1), + RC-D, Items 1 + 2 + 4.a + 4.b |
| Item 2 | Banks that do not file Schedule RC-D: Domestic office part of RC-B, Column A + Column D, Items 3 + 4.a(3) + 4.b(2) + 4.b(3) + 5.a + 5.b + 5.c + 5.d + 5.e + 5.f + 6.a + 6.b + Column D, Item 7 Banks that file Schedule RC-D: Domestic office part of RC-B, Column A + Column D, Items 3 + 4.a(3) + 4.b(2) + 4.b(3) + 5.a + 5.b + 5.c + 5.d + 5.e + 5.f + 6.a + 6.b, + Column D, Item 7 + RC-D, Items 3 + 4.c + 5 + 9 + 11.a |
| Item 3 | RC (Balance Sheet), Item 3.a + RC-H, Item 3 |
| Items 4 ¹ | RC-C, Part I, Column B, Items 1 through 10 |
| Item 4.a(1) | RC-C, Part I, Column B, Item 1.c(1) |
| Item 4.a(2) | RC-C, Part I, Column B, 1.a + 1.b + 1.d + 1.e |
| Item 4.a(3) | RC-C, Part I, Column B, Items 1.c(2)(a) + 1.c(2)(b) |
| Item 4.b | RC-C, Part I, Column B, Item 2.a |
| Item 4.c | RC-C, Part I, Column B, Items 4.a + 4.b |
| Item 4.d(1) | RC-C, Part I, Column B, Items 6.a + 6.b |
| Item 4.d(2) | RC-C, Part I, Column B, Item 6.c |
| Item 4.e | RC-C, Part I, Column B, Items 2.b + 2.c + 3 + 7 + 8 + 9.a + 9.b + 10 |
| Item 5 | RC-H, Items 6 + 8 |
| MEMORANDA | |
| Item M.1.a ¹ | RC (Balance Sheet), Part of Item 14.a from commercial banks + RC-H, Part of Items 4 + 5 from commercial banks |
| Item M.1.b ¹ | RC (Balance Sheet), Part of Item 14.a from noncommercial banks + RC-H, Part of Items 4 + 5 from noncommercial banks |
| Items M.2 | Domestic office part of RC-B, Column A + Column D, Items 4.a(1) + 4.a(2) + 4.a(3) + 4.b(1) + 4.b(2) + 4.b(3) |
| Item M.3.a | Domestic office part of RC-S, Column C, Item 1 and part of Column E, Item 1 |
| Item M.3.b | Domestic office part of RC-S, Column D Item 1 and part of Column E, Item 1 |
| Item M.4 ¹ | RC-H, Item 6 ² |
| Item M.5 ¹ | RC-H, Item 7 ² |

1. See Supplementary Instructions.

2. On Schedule RC-H, an amount is reported in either Item 6 or 7, but not both.

Relationship of FR 2644 Items to Items on the Quarterly Report of Condition (FFIEC 041)

| FR 2644 | FFIEC 041 \$300 Million or More in Total Assets |
|-------------------------|---|
| ASSETS | |
| Item 1 | Banks that do not file Schedule RC-D: RC-B, Column A + Column D, Items 1 + 2.a + 2.b + 4.a(1) + 4.a(2) + 4.b(1), Banks that file Schedule RC-D: RC-B, Column A + Column D, Items 1 + 2.a + 2.b + 4.a(1) + 4.a(2) + 4.b(1), + RC-D, Items 1 + 2 + 4.a + 4.b |
| Item 2 | Banks that do not file Schedule RC-D: RC-B, Column A + Column D, Items 3 + 4.a(3) + 4.b(2) + 4.b(3) + 5.a + 5.b + 5.c + 5.d + 5.e + 5.f + 6.a + 6.b + Column D, Item 7 Banks that file Schedule RC-D: RC-B, Column A + Column D, Items 3 + 4.a(3) + 4.b(2) + 4.b(3) + 5.a + 5.b + 5.c + 5.d + 5.e + 5.f + 6.a + 6.b, + Column D, Item 7 + RC-D, Items 3 + 4.c + 5 + 9 + 11 |
| Item 3 | RC (Balance Sheet), Items 3.a + 3.b |
| Items 4 ¹ | RC-C, Part I, Column B, Items 1 through 10 |
| Item 4.a(1) | RC-C, Part I, Column B, Item 1.c(1) |
| Item 4.a(2) | RC-C, Part I, Column B, 1.a + 1.b + 1.d + 1.e |
| Item 4.a(3) | RC-C, Part I, Column B, Items 1.c(2)(a) + 1.c(2)(b) |
| Item 4.b | RC-C, Part I, Column A, Items 2.a(1) + 2.a(2) |
| Item 4.c | RC-C, Part I, Column B, Item 4 |
| Item 4.d(1) | RC-C, Part I, Column B, Items 6.a + 6.b |
| Item 4.d(2) | RC-C, Part I, Column B, Item 6.c |
| Item 4.e | RC-C, Part I, Column A, Items 2.b + 2.c(1) + 2.c(2) + Column B, Items 3 + 7 + 8 + 9 + 10 |
| Item 5 | RC (Balance Sheet), Item 12 |
| MEMORANDA | |
| Item M.1.a ¹ | RC (Balance Sheet), Part of Items 14.a + 14.b from commercial banks + RC-M, Part of Items 5.b.(1) + 5.b.(2) + 5.b.(3) from commercial banks |
| Item M.1.b ¹ | RC (Balance Sheet), Part of Items 14.a + 14.b from noncommercial banks + RC-M, Items 5.a.(1) + 5.a.(2) + 5.a.(3) + Part of Items 5.b.(1) + 5.b.(2) + 5.b.(3) from noncommercial banks |
| Items M.2 | RC-B, Column A + Column D, Items 4.a(1) + 4.a(2) + 4.a(3) + 4.b(1) + 4.b(2) + 4.b(3) |
| Item M.3.a | RC-S, Column C + part of Column E, Item 1 |
| Item M.3.b | RC-S, Column D + part of Column E, Item 1 |
| Item M.4 ¹ | Not applicable |
| Item M.5 ¹ | Not applicable |

1. See Supplementary Instructions.

Relationship of FR 2644 Items to Items on the Quarterly Report of Condition (FFIEC 041)

FR 2644

FFIEC 041 Less Than \$300 Million in Total Assets

ASSETS

| | |
|----------------------|---|
| Item 1 | Banks that do not file Schedule RC-D: RC-B, Column A + Column D, Items 1 + 2.a + 2.b + 4.a(1) + 4.a(2) + 4.b(1), Banks that file Schedule RC-D: RC-B, Column A + Column D, Items 1 + 2.a + 2.b + 4.a(1) + 4.a(2) + 4.b(1), + RC-D, Items 1 + 2 + 4.a + 4.b |
| Item 2 | Banks that do not file Schedule RC-D: RC-B, Column A + Column D, Items 3 + 4.a(3) + 4.b(2) + 4.b(3) + 5.a + 5.b + 5.c + 5.d + 5.e + 5.f + 6.a + 6.b + Column D, Item 7 Banks that file Schedule RC-D: RC-B, Column A + Column D, Items 3 + 4.a(3) + 4.b(2) + 4.b(3) + 5.a + 5.b + 5.c + 5.d + 5.e + 5.f + 6.a + 6.b, + Column D, Item 7 + RC-D, Items 3 + 4.c + 5 + 9 + 11 |
| Item 3 | RC (Balance Sheet), Items 3.a + 3.b |
| Items 4 ¹ | RC-C, Part I, Column B, Items 1 through 10 |
| Item 4.a(1) | RC-C, Part I, Column B, Item 1.c(1) |
| Item 4.a(2) | RC-C, Part I, Column B, 1.a + 1.b + 1.d + 1.e |
| Item 4.a(3) | RC-C, Part I, Column B, Items 1.c(2)(a) + 1.c(2)(b) |
| Item 4.b | RC-C, Part I, Column B, part of Item 2 |
| Item 4.c | RC-C, Part I, Column B, Item 4 |
| Item 4.d(1) | RC-C, Part I, Column B, Items 6.a + 6.b |
| Item 4.d(2) | RC-C, Part I, Column B, Item 6.c |
| Item 4.e | RC-C, Part I, Column B, part of Item 2 + items 3 + 7 + 8 + 9 + 10 |
| Item 5 | RC (Balance Sheet), Item 12 |

MEMORANDA

| | |
|-------------------------|---|
| Item M.1.a ¹ | RC (Balance Sheet), Part of Items 14.a + 14.b from commercial banks + RC-M, Part of Items 5.b.(1) + 5.b.(2) + 5.b.(3) from commercial banks |
| tem M.1.b ¹ | RC (Balance Sheet), Part of Items 14.a + 14.b from noncommercial banks + RC-M, Items 5.a.(1) + 5.a.(2) + 5.a.(3) + Part of Items 5.b.(1) + 5.b.(2) + 5.b.(3) from noncommercial banks |
| Items M.2 | RC-B, Column A + Column D, Items 4.a(1) + 4.a(2) + 4.a(3) + 4.b(1) + 4.b(2) + 4.b(3) |
| Item M.3.a | RC-S, Column C + part of Column E, Item 1 |
| Item M.3.b | RC-S, Column D + part of Column E, Item 1 |
| Item M.4 ¹ | Not applicable |
| Item M.5 ¹ | Not applicable |

1. See Supplementary Instructions.