



Reporting Tips

for filing the

Weekly Report of Selected Assets and Liabilities of Domestically Chartered Commercial Banks and U.S. Branches and Agencies of Foreign Banks (FR 2644)

DATA ACCURACY:

Suggested line items to review to eliminate common data errors and improve reporting accuracy:

- **Cash/Due From DIs – Line 1** – Verify that changes are consistent with changes in loans, securities, deposits and other assets/liabilities.
- **Securities – Lines 2A1, 2A2, 2B1, 2B2** – Verify large offsetting changes are consistent with maturity/call/sale and purchase of new securities.
- **Loans – Lines 4A1-4E** – Verify that large offsetting changes are consistent with pay-downs, pay-offs and new loan originations.
- **Allowance for Loan and Lease Losses – Line 4F** – Verify that this line item is updated at least monthly as charge-offs and provisions to the expense are recorded.
- **All Other Assets – Line 6B** – Verify that large changes are consistent with known changes in various ledger accounts that the bank considers to be “all other assets.” Additionally, investigate offsetting changes to All Other Liabilities – Line 11B.
- **Large Time Deposits – Line 8A** – A large change in 8A, Large Time Deposits, should generally track with a change in Line 8, Total Deposits. (Have brokered CDs that are in denominations of \$100 thousand or greater been included or have those participated out in less than \$100 thousand denominations been excluded from this line?)
- **Borrowings – Lines 9A and 9B** – Investigate large offsetting changes in these lines.
- **Net unrealized gains (losses) on available-for-sale securities – Line M.1** – Verify that this line item is updated at least monthly as statements are received from third party vendors holding the securities.



OTHER NOTES ON FILING THE FR2644:

- Changes in total equity are, in general, profit or loss. Large variations should be investigated as this indicates that a line item has been significantly under or over stated.
- Generally, most line items will change each week. Verify line items with the same amount reported, steady increases or steady decreases week-to-week.
- If historical data are revised, please contact your Reserve Bank analyst with a brief explanation for the revision.
- Please refer to the FR 2644 instructions for further line-by-line reporting guidance, which can be found at the [Federal Reserve Board's Reporting Forms website](#).
- Please do not hesitate to contact your Reserve Bank analyst if you have any questions or issues when submitting your report.
- **Early submission is encouraged.**