



Our File: P1650-7

September 27, 2019

**TO: Chief Financial Officers of Banks and Federally Regulated Trust and
Loan Companies and Principal Officers of Foreign Bank Branches**

**FROM: Ima Okonny
Director, Regulatory Data Management**

**SUBJECT: “2019 Annual update” to the Manual of Reporting Forms and Instructions for
Deposit-Taking Institutions**

This is to advise you of the changes that were made to the Financial Information Committee (FIC) regulatory forms and instructions. These changes can be viewed on OSFI’s website at www.osfi-bsif.gc.ca under *Regulatory Data and Returns > Filing Financial Returns*.

Changes were made to the following regulatory reporting forms and instructions effective for 2020 filing:

- Mortgage Loans Report (E2) (*delayed to Q1 2021*)
- Deposit Liabilities (K4)
- Supplementary Return for Foreign Bank Branches (K3)
- Liquidity Coverage Ratio Return (LA)
- BCAR (BA)
- NCCF (OSFI600)
- Large Exposure Return “unstructured - OSFI930” - *New*
- Net Stable Funding Ratio “unstructured – OSFI921” / “structured – DT1” – For D-SIBs only (Q3 2020) – *New*
- Interbank and Major Exposures Return Appendices (2A/2L) – *New (2A effective December 2019 / 2L test data effective June 2020, formal reporting effective September 2020)*
- Joint Balance Sheet (Z4) – *New*
- GIC Offer Sheet Return (GA-GB) – *New*
- Insured Residential Mortgages (RM) – Trust and Loan Companies Only - *New*

NCR Return Changes

The return changes to the NCR returns (RAPCORP, BB, BC, BD, BE, BF and BG) have been postponed and will be incorporated with the proposed changes for 2021.



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Additional Information / Questions

If you have any questions about completing or filing the financial Returns, please call Returns Administration at (613) 991-0609.

cc: Canadian Bankers Association