

**FARM CREDIT ADMINISTRATION
UNIFORM CALL REPORT INSTRUCTIONS**

Revision No. 70
Effective September 15, 2008

Enclosed is the seventy revision to the Farm Credit Administration (FCA) Uniform Call Report (Call Report). Listed below are discussions of the revisions to the Call Report instructions and directions for inserting revised pages in the appropriate sections of the Call Report Instruction book. Revisions to specific instruction are identified on each page by an asterisk in the left margin of the paragraph. This information on the seventy revision should be filed after the “Revision” tab in your Call Report instruction book.

Supplemental Addendum – Government-Guaranteed Loans/Investments and Accrued Interest Payable on Systemwide Notes and Bonds – APPLICABLE TO BANKS ONLY

The revised schedule can be downloaded from the FCA’s website –
<http://www.fca.gov/info/submission.html>

Supplemental Addendum – Government-Guaranteed Loans/Investments and Accrued Interest Payable on Systemwide Notes and Bonds

APPLICABLE TO BANKS ONLY

System code:
 District code:
 Association code:
 Uninum:
 Report Date:
 Official Name of Reporting Institution:
 Name and Title of Certifying Official:

Dollars Amounts in Thousands

Average Daily Balance

1. Guaranteed portions of principal for government-guaranteed loans:
 Districtwide
 a. Federal.....> _____
 Districtwide
 b. State.....> _____
2. Accrued interest payable on Systemwide notes and bonds.....> Bank Only _____
3. Guaranteed portions of principal for government guaranteed investment securities
 Districtwide
 a. Federal.....> _____
 Districtwide
 b. State.....> _____
4. Amount outstanding of "other-than-temporarily impaired" investments> _____

Quarter-End Balance

5. Guaranteed portions of principal for government-guaranteed loans:
 Districtwide
 a. Federal.....> _____
 Districtwide
 b. State.....> _____
 6. Guaranteed portions of principal for government guaranteed investment securities that are not permanently impaired:
 Districtwide
 a. Federal.....> _____
 Districtwide
 b. State.....> _____
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General Instructions

This supplemental addendum is to be completed by each Farm Credit Bank and the CoBank Agricultural Credit Bank and submitted with its quarterly Call Report submissions. Certain amounts reported in this supplemental addendum require the use of average daily balances, while other amounts are to be reported using quarter ending balances. For amounts that require the use of average daily balances, the instructions for Schedule RC-G, Average Daily Amounts, are to be applied to amounts reported in this addendum. Amounts reported as quarter-end balances should represent the balances outstanding (at the end of the day) on the last day for the quarter-end report date.

Line-Item Instructions

Item No.	Caption and Instructions
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Average Daily Balance

- 1** **Guaranteed portion of principal for government-guaranteed loans.**
- 1(a)** **Federal.**
Report in this item the average daily balance for the quarter of the guaranteed portion of principal on accrual loans made **by the bank and/or its direct lending associations** that are explicitly guaranteed by the U.S. Government.
- 1(b)** **State.**
Report in this item the average daily balance for the quarter of the guaranteed portion of principal on accrual loans made **by the bank and/or its direct lending associations** that are explicitly guaranteed by any State government.
- 2** **Accrued interest payable on Systemwide notes and bonds.**
Report in this item the average daily balance for the quarter of the accrued interest payable associated with Systemwide notes and bonds issued by the bank.
- 3** **Guaranteed portions of principal for government guaranteed investment securities.**
- 3(a)** **Federal.**
Report in this item the average daily balance for the quarter of the guaranteed portion of principal on investment securities held **by the bank and/or its direct lending associations** that are explicitly guaranteed by the U.S. Government.
- 3(b)** **State.**
Report in this item the average daily balance for the quarter of the guaranteed portion of principal on investment securities held **by the bank and/or its direct lending associations** that are explicitly guaranteed by any State government.
- 4** **Amount outstanding of “other-than-temporarily impaired” investment securities.**
Report in this item the average daily balance for the quarter of “other-than-temporarily impaired” investment securities as defined by Generally Accepted Accounting Principles (GAAP).

Quarter-End Balance

- 5** **Guaranteed portion of principal for government-guaranteed loans.**
- 5(a)** **Federal.**

Line-Item Instructions

Item No.	Caption and Instructions
	Report in this item the amount outstanding for the quarter of the <u>guaranteed portion of principal</u> on accrual loans made by the bank and/or its direct lending associations that are explicitly guaranteed by the U.S. Government.
5(b)	State. Report in this item the amount outstanding for the quarter of the <u>guaranteed portion of principal</u> on accrual loans made by the bank and/or its direct lending associations that are explicitly guaranteed by any State government.
6	Guaranteed portions of principal for government guaranteed investment securities that are not permanently impaired.
6(a)	Federal. Report in this item the amount outstanding for the quarter of the <u>guaranteed portion of principal</u> on investment securities held by the bank and/or its direct lending associations that are explicitly guaranteed by the U.S. Government and that are not permanently impaired as defined by Generally Accepted Accounting Principles (GAAP).
6(b)	State. Report in this item the amount outstanding for the quarter of the <u>guaranteed portion of principal</u> on investment securities held by the bank and/or its direct lending associations that are explicitly guaranteed by any State government and that are not permanently impaired as defined by Generally Accepted Accounting Principles (GAAP).