

**FARM CREDIT ADMINISTRATION
UNIFORM CALL REPORT INSTRUCTIONS**

Revision No. 62
Effective June 15, 2005

Enclosed is the sixty-second 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 sixty-second revision should be filed after the "Revision" tab in your Call Report instruction book.

Discussion of Revisions:

Report of Condition:

p. RC-28 – The instructions for line item 2 on Schedule RC-B, Marketable Investments by Type, were revised to include reporting of investments in tobacco buyout instruments in accordance with FCA Bookletter BL-050.

Listed below are the instructions for removing existing pages and inserting revised pages in the appropriate sections of the instruction book.

PAGES TO BE REMOVED

Consolidated Report of Condition:
pp. RC-28–RC-29

PAGES TO BE INSERTED

Consolidated Report of Condition:
pp. RC-28–RC-29

Schedule RC-B
Marketable Investments by Type

Line-Item Instructions

Item No. Caption and Instructions

1 U.S. Government obligations.

1(a) Treasury securities.

Report the value of all holdings of U.S. Treasury securities (but not the obligations of U.S. Government agencies and corporations, which are to be reported in item 2). Include all Treasury bills, certificates of indebtedness, notes, and bonds, including those issued under the Separate Trading of Registered Interest and Principal of Securities (STRIPS) program.

However, exclude from this line any detached Treasury security coupons and ex-coupon Treasury securities (other than those issued by the Treasury under the STRIPS program) resulting from stripping by anyone other than the Treasury and held as the result of either the reporting institution's having purchased them from others or having stripped them itself. Holdings of detached Treasury coupons and ex-coupon Treasury securities or the rights to CATS, TIGERS, COUGARS, LIONS, and ETRS (other than STRIPS) are to be reported on line 10, "Other," of this schedule.

1(b) Agency and other similar obligations.

Report the value of all holdings of other obligations fully insured or guaranteed by the United States, its agencies, instrumentalities and corporations. This includes debt obligations of government sponsored enterprises and private obligations that are fully insured or guaranteed as to both principal and interest by the United States, its agencies, instrumentalities, or corporations, such as federally insured deposits, loans guaranteed by either the Export-Import Bank of the United States or the Overseas Private Investment Corporation, asset-backed securities secured by loans that the United States Department of Education conditionally guarantees, and certain obligations of the Small Business Administration.

2 U.S. Government agency securities (excluding mortgage-backed securities).

Report the value of obligations (including bonds, notes, and debentures) of U.S. Government agencies, such as the Farmers Home Administration (FmHA) or Small Business Administration (SBA), and Government-sponsored corporations, such as the Federal National Mortgage Association or the Federal Home Loan Mortgage Corporation, that are fully guaranteed by the agency or corporation and are held by the reporting institution. Exclude from this line item obligations of agencies and corporations that represent mortgage-backed securities (report these items in line item

* **6). Investments in tobacco buyout instruments in accordance with FCA Bookletter BL-050 should also be reported on this line item.**

* **Change made effective June 15, 2005.**

Schedule RC-B
Marketable Investments by Type (cont'd)

Item No.	Caption and Instructions
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* **3 Municipal obligations.**

* **3(a) General obligations.**

Report the value of all holdings of general obligations issued by States and political subdivisions in the United States as authorized in 12 CFR 615.5140(a)(3). General obligations of a State or political subdivision mean:

- (1) The full faith and credit obligations of a State, the District of Columbia, the Commonwealth of Puerto Rico, a territory or possession of the United States, or a political subdivision thereof that possesses general powers of taxation, including property taxation; or
- (2) An obligation that is unconditionally guaranteed by an obligor possessing general powers of taxation, including property taxation.

* **3(b) Revenue bonds.**

Report the value of all holdings of revenue bonds authorized under 12 CFR 615.5140(a)(3). Revenue bond means an obligation of a municipal government that finances a specific project or enterprise, but it is not a full faith and credit obligation. The obligor pays a portion of the revenue generated by the project or enterprise to the bondholders.

* **4 International and multilateral development bank obligations.**

Report the value of obligations of international and multilateral development banks, such as the International Bank for Reconstruction and Development (World Bank) and other Supranationals.

* **5 Money market instruments.**

* **5(a) Federal funds sold.**

Report the dollar amount outstanding of all unsecured lending of immediately available funds (Fed funds "sold") regardless of the nature of the transaction and the contract. Include both those that mature in one business day or that roll over under a continuing contract ("pure Fed funds") and those that mature in more than one business day ("term Fed funds") with a contract that is continuously callable up to 100 days.

* **Change made effective March 15, 2001.**