



BANKING ISSUANCES

Comptroller of the Currency
Administrator of National Banks

Type: Banking Bulletin

Subject: Disclosure of Federally Guaranteed
Nonaccrual Loans and Leases

TO: The Chief Executive Officers and Chief Financial Officers of all National Banks,
Deputy Comptrollers, Department and Division Heads, and all Examining Personnel

Attached is an Interagency statement discussing a change in the reporting of certain nonaccrual loans and leases which are federally guaranteed. Beginning with the March 31, 1993, reporting period, Schedule RC-N of the Consolidated Report of Condition (Call Report) is being revised to capture the amounts of past due and nonaccrual loans and leases that are partially or wholly guaranteed by the U.S. Government, its agencies or its government-sponsored agencies, and the guaranteed portion of these loans and leases. This announcement is being made jointly by the Office of the Comptroller of the Currency, the Federal Deposit Insurance Corporation, and the Board of Governors of the Federal Reserve System.

Questions regarding this issuance may be directed to the Office of the Chief Accountant, Office of the Chief National Bank Examiner, at (202) 874-5180.

Donald G. Coonley
Chief National Bank Examiner

Related Links

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