

Manual of Reporting Forms and Instructions for Deposit-Taking Institutions

AMENDMENT CONTROL LOG

Pledging and REPOS Report

Amendment Number	Effective Reporting Date	Page Number	Description
Please note that as of November 2002, all changes are highlighted:			
1	Q1 2000	1	<u>Add:</u> ♦ Section 600 of the Bank Act (applies to Foreign Bank Branches) <u>Change:</u> ♦ Section 523 of the Bank Act is now Section 628
		4, 6	<u>Change:</u> ♦ Note on which institution must complete Section II
		6	<u>Change:</u> ♦ Discussions with the CBA on the implementation of Phase III to take place during 2000. The proposed implementation date should be either October 31 or December 31, 2000
2	Q1 2003	4	<u>Delete:</u> ♦ Reference to new report ♦ Reference to Phase I
		6	<u>Delete:</u> ♦ Reference to Phase II and Phase III
3	Q1 2004	1, 2, 4	<u>Change:</u> ♦ Title to Pledging and REPOS Report
		2	<u>Change:</u> ♦ Section I to Pledging and Repurchase Agreements ♦ Move Repurchase Agreements below Total and renumber lines <u>Delete:</u> ♦ 'Maximum Outstanding During the Period' columns
		4	<u>Change:</u> ♦ Section I to Pledging and Repurchase Agreements ♦ Third column to second. <u>Delete:</u> ♦ Delete sentence regarding Maximum amounts pledged.
		5	<u>Change:</u> ♦ Renumber lines 9-11. <u>Add:</u> ♦ Total line and description
4	Q1 2008	4	<u>Change:</u> ♦ On-balance sheet to recognized

PLEDGING AND REPOS REPORT

PURPOSE

This return provides the Office of the Superintendent of Financial Institutions with information relating to the nature and extent of pledging undertaken by the deposit-taking institution.

STATUTORY

Sections 628 and 600 of the Bank Act and Section 495 of the Trust and Loan Companies Act.

APPLICATION

This return applies to all institutions.

PUBLICATION

Information from this return is not published.

FREQUENCY

Institutions with fiscal year-ends of October	-	Quarterly	-	January, April, July and October
Institutions with fiscal year-ends of December	-	Quarterly	-	March, June, September and December

CONTACT PERSON

Provide name and phone number of person to contact regarding any questions about this return.

REPORTING DATES

The return is to be completed as of the last day of each quarter and submitted within 45 days of the reporting date as follows:

Institutions with fiscal year-ends of October	-	January, April, July and October
Institutions with fiscal year-ends of December	-	March, June, September and December

CONTACT AGENCY

OSFI.

PLEDGING AND REPOS REPORT

SECTION I - PLEDGING AND REPURCHASE AGREEMENTS

(in thousands of dollars)

By Activity	Outstanding End of Period	
	Unconsolidated Legal Entity	Consolidated Entity
1. Bank of Canada		
2. Canada Deposit Insurance Corporation		
3. Foreign Governments / Central Banks		
4. Direct Clearers		
5. Clearing and Settlement Organizations (a) In Canada (i) CDS (ii) Other (b) Outside Canada (i) DTC (ii) Euroclear (iii) CHIPS (iv) Foreign Exchange Systems (v) Other		
6. Derivatives Transactions (a) Exchange Traded (b) Over the Counter		
7. In respect of Securities Borrowed		
8. In respect of Securities Lent		
9. In respect of Real Estate		
10. Other		
TOTAL		
11. Repurchase Agreements (REPOS)		

SECTION II - LIQUID ASSETS AND AMOUNTS PLEDGED

(in thousands of dollars)

	Unconsolidated - Legal Entity			Consolidated Entity		
	Total Liquid Assets	Liquid Assets Pledged	Unencumbered Liquid Assets	Total Liquid Assets	Liquid Assets Pledged	Unencumbered Liquid Assets
1. Cash Resources						
2. Securities (a) Issued or Guaranteed by Canada (b) Issued or Guaranteed by a Canadian Province, Municipal or School Corporation (c) Other Liquid Securities						
3. Other Liquid Assets						
Total Liquid Assets						

PLEDGING AND REPOS REPORT

GENERAL INSTRUCTIONS

This return consists of two sections. In Section I, institutions are to report the amount of assets pledged to certain parties or in respect of certain activities.

Section II is to be completed by those institutions granted approval by the Superintendent of Financial Institutions to pledge classes of personal property (i.e. not subject to an aggregate dollar limit). In this section of the return, institutions are to report the amounts of liquid assets before pledging, pledged and unencumbered.

This return applies only to **recognized** assets which have been pledged.

The return is to be completed on both a consolidated and an unconsolidated basis.

All amounts are to be expressed in thousands of Canadian dollar equivalents.

Section I - Pledging and Repurchase Agreements

For each counterparty or activity, report the amount of pledged assets outstanding at the end of the quarter in the first column for the unconsolidated entity and in the second column for the consolidated entity.

- 1. Bank of Canada**
Report the amount of assets pledged to the Bank of Canada.
- 2. Canada Deposit Insurance Corporation**
Report the amount of assets pledged to the Canada Deposit Insurance Corporation.
- 3. Foreign Governments / Central Banks**
Report the amount of assets pledged to foreign governments, foreign central banks and their agencies.
- 4. Direct Clearers**
Report the amount of assets pledged to direct clearers in respect of clearing and settlement activity.
- 5.(a) Clearing and Settlement Organizations - In Canada**
Report the amount of assets pledged to clearing and settlement organizations in Canada; report pledging to the Canadian Depository for Securities (CDS), and other.
- 5.(b) Clearing and Settlement Organizations - Outside Canada**
Report the amount of assets pledged to clearing and settlement organizations outside Canada; report pledging to the Depository Trust Corporation (DTC), Euroclear, the Clearing House Interbank Payment System (CHIPS), Foreign Exchange Systems (i.e. Multinet, ECHO, etc.), and other.

6. Derivatives Transactions

Report the amount of assets pledged in relation to (a) exchange traded and (b) over the counter derivative transactions.

7. In respect of Securities Borrowed

Report the amount of assets pledged in connection with the borrowing of securities by the financial institution.

8. In respect of Securities Lent

Report the amount of assets pledged in connection with the lending of securities by the financial institution.

For example, some securities lending contracts call for collateral to be provided by both the lender and the borrower of the securities. The lender provides security to the borrower to protect the collateral provided by the borrower.

9. In respect of Real Estate

Report the amount of assets pledged in connection with real estate owned by the financial institution.

For example, the institution puts a mortgage on real estate they own.

10. Other

Report the amount of assets pledged in connection with any other categories not mentioned above.

Total

Report the total for both the Unconsolidated and Consolidated Entities.

11. Repurchase Agreements (REPOS)

Report the amount of repurchase agreements (repos) to which the company is a party.

Section II - Liquid Assets and Amounts Pledged

For each category of liquid assets, report the total amount of liquid assets in the first and fourth columns, the amount of liquid assets pledged in the second and fifth columns and the remaining amount of liquid assets, i.e. the amount of unencumbered liquid assets, in the third and sixth columns. All amounts are to be reported as at the end of the fiscal quarter. Report these amounts for the unconsolidated financial institution in the first, second and third columns and for the consolidated financial institution in the fourth, fifth and sixth columns.

1. Cash Resources

Report the amount of cash on hand and held in other financial institutions.

2. Securities

Report the amount of (a) Securities Issued or Guaranteed by Canada, (b) Securities Issued or Guaranteed by a Canadian Province, Municipal or School Corporation and (c) Other Liquid Securities.

3. Other Liquid Assets

Report the amount of all other liquid assets that have not been included in the above categories.