

Guidance for Completing the Unencumbered Assets Template (Template C)

Overview

The purpose of this template is to set out in detail the unencumbered collateral available to pledge against loans from the Bank.

Detailed Template Description & Guidance

Please note: Unless otherwise stated, please enter all currency amounts in the template in: your reporting currency; the units of your internal MI (e.g. if your MI is calculated to the nearest \$ then report in this unit and do not round to the nearest \$1000 or \$1million).

Template Principles

Template C is split into two parts, C1 and C2:

- C1: reports unencumbered and encumbered current/spot collateral positions as at the reference date. Positions are reported at an International Security Identification Number (ISIN) level.
- C2: reports unencumbered collateral positions only at the reference date and at the liquidity low point identified in the TWD scenario corresponding the low point date identified on Template E. Data are aggregated by security type and currency, rather than on an ISIN by ISIN basis.

C1 Reporting

Positions should be reported as at the reference date and with the details indicated in the columns of the table.

C2 Reporting

This table contains the market values of unencumbered assets only. Two submissions of the C2 table should be reported, one with data on unencumbered holdings as at the reference date and one with projected holdings as at the liquidity low point date identified in the TWD scenario, identified in Template E. The buckets aggregate securities balances at an asset class level and are set based on security type, split by credit rating in some cases, and currency, with many of the high-level asset class and currency buckets based on the Bank's existing collateral eligibility framework (see [here](#) for a summary of eligible collateral).

The total positions provided for each currency on the reference date version of the table should reconcile with the unencumbered balances reported in Table C1.

Reconciliation with Other Returns

Aggregate market values of unencumbered assets (in reporting currency) in the C1 and C2 should reconcile with the aggregate securities market values reported on other regulatory submissions for the reference date and low point date.