



The Federal Reserve Bank of New York  
Statistics Function

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## FR Y-15 Historic Reporting Changes

Reflects changes made since December 2012

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### Date

### Description

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December 2013

#### Schedule A

- A new item was added: "Total on-balance-sheet items" (item 1.d). This is a derived item summing items 1.a, 1.b.(2), and 1.c.(2), minus the sum of items 1.b.(1) and 1.b.(3).
- A new item was added: "Counterparty exposure of SFTs" (item 2.a.(1)).
- A new item was added: "Credit derivatives sold net of related credit protection bought, adjusted for maturity" (item 2.b.(3)).

#### Schedule B

- The definition of "financial institution" was revised to match the definition utilized in the BCBS GSIB methodology (items 1-10).
- A new item was added: "Preferred shares and other forms of subordinated funding not captured in item 13" (item 17).
- "Fair value of collateral that is held outside of the master netting agreements" (item 5.c) was removed.
- "Fair value of collateral that is held outside of the master netting agreements" (item 9.c) was removed.

- The definition of "Equity market capitalization" (item 16) was revised. This item was renamed "Common equity".
- "Certificates of deposit" (item 3.e) was moved to appear as a subcomponent of funds deposited with or lent to unaffiliated financial institutions" and is now item 1.a.

### **Schedule C**

- To reflect the latest definitions adopted in the BCBS GSIB methodology, the instructions for "payments made in the reporting year" (item 1) and "assets held as a custodian on behalf of customers" (item 3) were revised.

### **Schedule D**

- A new item was added: "Trading and AFS securities that meet the definition of level 1 assets" (item 7).
- A new item was added: "Trading and AFS securities that meet the definition of level 2 assets, with haircuts" (item 8).
- A new item was added: "Total adjusted trading and AFS securities" (item 9). This is a derived item (item 6 minus items 7 and 8).
- "Securities in item 4 for which the fair value option is elected" (item 4.a) was removed.
- "Total stock of Level 1 assets" (item 7) was removed.
- "Securities in item 7 that are trading or AFS securities" (item 7.a) was removed.
- "Total stock of Level 2 assets" (item 8) was removed.
- "Securities in item 8 that are trading or AFS securities" (item 8.a)

was removed.

- "Adjustment to stock of high-quality liquid assets (HQLA) due to cap on Level 2 assets" (item 9) was removed.
- "Amount of item 9 attributable to trading and AFS securities" (item 9.a) was removed.
- "Total value of trading and AFS securities less HQLA" (item 10) was removed.
- "Held-to-maturity securities" (item 11) was moved to Schedule F (item 12).

### **Schedule F**

- "Held-to-maturity securities" was moved to Schedule F (item 12). This item was previously reported on Schedule D (item 11).
- The instructions for "Retail funding" (item 2) were revised to correct an instructional typo.

Report form and instructions URL:

[http://federalreserve.gov/reportforms/forms/FR\\_Y-1520131231\\_f.pdf](http://federalreserve.gov/reportforms/forms/FR_Y-1520131231_f.pdf)  
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