



Office of the Superintendent of
Financial Institutions Canada

Bureau du surintendant des
institutions financières Canada

2012- 2013

For plan year ending
between October 1, 2012
and September 30, 2013

255 Albert Street
Ottawa, Canada
K1A 0H2

255, rue Albert
Ottawa, Canada
K1A 0H2

P5100-

20-7

UNCLASSIFIED

CERTIFIED FINANCIAL STATEMENTS OSFI-60

SAMPLE

Line 001 **Name of Pension Plan** 001

Line 002

PBSA Registration Number 001	Type of Pension Plan 002	Canada Revenue Agency Registration Number 003
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Line 003 **For Plan Year Ending between
October 1, 2012 and September 30, 2013** 001

Day	Month	Year

Number of Months Covered 002

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Please refer to the *Guide to the Certified Financial Statements* for completing this form.

Name of Pension Plan _____ Plan Year Ending _____
 Day/Month/Year

STATEMENT OF CHANGES IN NET ASSETS

	Current Year (\$) (001)	Previous Year (\$) (002)	
INCREASE IN ASSETS			
Increase Due to Investments			
Investment Income			(010)
Net Gains (or Losses) on Investments			
Realized			(015)
Unrealized			(016)
Total Increase Due to Investments (Lines 10+15+16)			(019)
Contributions			
Member Contributions			(020)
Additional Voluntary Contributions			(021)
Employer Contributions (current service, special payments, etc.)..			(025)
Total Contributions (Lines 20+21+25)			(029)
Transfers to the Pension Fund			(039)
Other Sources of Increase			(049)
TOTAL INCREASE IN ASSETS (Line 19+29+39+49)			(059)
DECREASE IN ASSETS			
Plan Expenses			
Expenses Related to Managing Investments			(060)
Administration Cost			
Professional Fees			(070)
Other			(075)
Total Plan Expenses (Lines 60+70+75)			(079)
Benefits and Transfers			
Benefits Paid Directly by the Plan (Defined Benefit/Combination)			(080)
Transfers from the Pension Fund to:			
Other Registered Pension Plans			(085)
Others Transfers			(087)
Total Benefits and Transfers (Lines 80+85+87)			(089)
Other Sources of Decrease			(109)
TOTAL DECREASE IN ASSETS (Lines 79+89+109)			(119)
CHANGE IN NET ASSETS (Lines 59-119)			(129)
NET ASSETS AT BEGINNING OF PLAN YEAR			(159)
NET ASSETS AT PLAN YEAR END (Lines 129+159)			(199)

Name of Pension Plan _____ Plan Year Ending _____
 Day/Month/Year

STATEMENT OF NET ASSETS

	Current Year (\$) (001)	Previous Year (\$) (002)	
ASSETS			
Cash on Hand			(009)
Investments at Fair Value			
Debt Securities (Canadian and Foreign)			
Short Term Notes, Securities, and Other Term Deposits			(010)
Bonds and Other Debt Securities Guaranteed by a Government			(011)
Corporate Bonds and Other Corporate Debt Securities			(012)
Mutual Funds - Bonds, Cash Equivalent, and Mortgage			(017)
Mortgage Loans			(019)
Amounts Deposited in the General Fund of an Insurer			(024)
Total Debt Securities (Lines 10+11+12+17+19+24)			(029)
Equity (Canadian and Foreign)			
Shares in Investment, Real Estate or Resource Corporations ...			(030)
Common and Preferred Shares			(033)
Stock Mutual Funds			(034)
Real Estate Mutual Funds			(036)
Real Estate			(037)
Total Equity (Lines 30+33+34+36+37)			(039)
Diversified and Other Investments (Canadian and Foreign)			
Balanced Mutual/Pooled Funds			(040)
Segregated Funds			(042)
Hedge Funds			(043)
Private Equity			(044)
Infrastructure			(046)
Other Investments not listed above.....			(048)
Total Diversified and Other Investments (Lines 40+42+43+44+46+48)			(059)
Total Investments at Fair Value (Lines 29+39+59)			(069)
Accounts Receivable			
Member and Additional Voluntary Contributions			(070)
Employer Contributions			(071)
Investment Income Receivable			(073)
Other Amounts Receivable			(078)
Total Accounts Receivable (Lines 70+71+73+78)			(089)
TOTAL ASSETS (Lines 09+69+89)			(119)
LIABILITIES			
Mortgage Borrowings			(125)
Pension Benefits, Refunds and Transfers Payable			(135)
Expenses Payable			(140)
Other Amounts Payable			(148)
TOTAL LIABILITIES (Lines 125+135+140+148)			(159)
NET ASSETS AT PLAN YEAR END (Lines 119-159)			(199)

Name of Pension Plan _____ Plan Year Ending _____
Day/Month/Year

NOTES TO THE FINANCIAL STATEMENTS 001

SAMPLE

Name of Pension Plan _____ Plan Year Ending _____
 Day/Month/Year

GENERAL INTERROGATORIES

a. Statement of Investment Policies and Procedures

Has the Statement of Investment Policies and Procedures been reviewed or amended during the year?

Reviewed: Yes / No _____ (001)

Amended : Yes / No _____ (002)

If all assets are held in the segregated funds or unallocated general funds of a Life Insurance Company authorized to carry on business in Canada, only a. of these interrogatories must be answered.

b. 10% Rule

Does the plan comply with the 10% rule described in subsection 9(1) of Schedule III of the Regulations?

Yes / No / NA _____ (010)

c. Securities Lending

Has the plan abided by the February 1992 OSFI Guideline on Securities Lending for Pension Plans?

Yes / No / NA _____ (020)

d. Derivatives - Best Practices

Has the plan abided by the May 1997 OSFI Guideline on Derivatives Best Practices?

Yes / No / NA _____ (030)

e. Foreign Investments

Allocate fair market value of foreign plan assets accordingly: (\$)

Foreign Investments						
Type of Investment	US (001)	Europe (002)	Asia (003)	Other Foreign (004)	Total Foreign (005)	
Debt Securities						(040)
Equity Securities						(042)
Other Investments						(044)
Total						(049)

Name of Pension Plan _____

Plan Year Ending _____

Day/Month/Year

CERTIFICATION

The plan administrator must certify all financial statements whether or not an auditor's report is required.

PLAN ADMINISTRATOR

If the administrator is a board of trustees or other similar body, two of its authorized members must sign. If the administrator is the employer, one signature is sufficient.

I hereby certify that, to the best of my knowledge:

(a) these financial statements are a complete and accurate representation, in all material respects, of the financial position and changes in the net assets of the pension fund; and

(b) the assets of the pension fund have been invested in accordance with the *PBSA*, the *PBSR* and the plan's written Statement of Investment Policies and Procedures.

Line 001
Signatory's full name (please print) (001)

Signatory's full name (please print) (002)

Line 002
Title or Position (please print) (001)

Title or Position (please print) (002)

Line 003
Telephone number (001)

Telephone number (002)

Line 011 _____
Signature (001)

Signature (002)

Line 012 _____
Date (001)

Date (002)