



U.S. Federal Housing FHFA

In Re: Enterprise Order On Call
Reporting

)
)
)
)
Order No. 2026-OR-FNMA-3
Order No. 2026-OR-FHLMC-3

ENTERPRISE ORDER ON CALL REPORTING **Order Numbers 2026-OR-FNMA-3 and 2026-OR-FHLMC-3** **(Fannie Mae and Freddie Mac)**

- 1. Purpose and Applicability.** This Order sets forth the Call Report data reporting requirements applicable to the Federal National Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac) (collectively, the Enterprises), and any affiliate thereof as defined by 12 U.S.C. § 4502(1).
- 2. Authority.** 12 U.S.C. § 4514 authorizes U.S. Federal Housing (Federal Housing Finance Agency or FHFA) to require regulated entities, by general or specific order, to submit regular or special reports on their condition, management, activities, and operations as FHFA considers appropriate. 12 U.S.C. § 4514 further authorizes FHFA to require regulated entities, by general or specific order, to submit special reports on any relevant topic, if, in the judgment of FHFA, such reports are necessary to carry out the purposes of the Federal Housing Enterprises Financial Safety and Soundness Act of 1992, as amended (the Safety and Soundness Act) (12 U.S.C. § 4501 *et. seq.*).

Under the Safety and Soundness Act, the principal duties of the Director include ensuring that the Enterprises operate in a safe and sound manner and comply with the Safety and Soundness Act, any rules, regulations, guidelines, or orders issued thereunder, and the authorizing statute.

FHFA has determined that it is necessary and appropriate for FHFA to collect Call Report data for supervisory oversight. Call Report data is a collection of summary financial statement and operating information. This data will be used to monitor the condition, performance, and risk profiles of the Enterprises consistent with the statutory duties of the Director.

3. Reporting Requirements.

- A. Each Enterprise must submit all required Call Report information in accordance with the general reporting principles set forth in this Order and as further specified in the Enterprise Call Report System Reporting Manual (the “Reporting Manual”). The Reporting Manual prescribes the reporting format, data structures, and instructions applicable to all CRS schedules. These schedules contain financial and statistical data, including information related to assets, liabilities, equity, income, expenses, capital, investments, mortgages, derivatives, market risk, and off-balance-sheet activity.
- B. All Call Report data provided to FHFA by the Enterprises shall be submitted by the Chief Executive Officer (CEO) or Chief Financial Officer (CFO) or by an Enterprise employee to whom authority has been delegated by the CEO or CFO.
- C. Each Enterprise shall prepare its Call Report data submissions in accordance with Generally Accepted Accounting Principles, except to the extent otherwise provided in the Reporting Manual, FHFA regulations, or as otherwise directed by FHFA in writing.
- D. Each Enterprise shall ensure that it has prepared a correct record for each submission, that it has populated all required elements with accurate data or permitted values as specified herein, and that the submissions accurately reflect the internal records and financial condition of the Enterprise.

4. **Submission.** Each Enterprise shall submit Call Report data to FHFA in accordance with the reporting definitions, timelines, deadlines, and schedule types defined in the Reporting Manual, as it may be amended or updated from time to time. If a submission deadline specified in the Reporting Manual falls on a weekend or federal holiday, the applicable submission will be due on the next business day.

5. **Effective Date.** This Order is effective 30 days after issuance.

IT IS HEREBY ORDERED:

CLINTON
JONES

Digitally signed by
CLINTON JONES
Date: 2026.07.13 16:24:21
-04'00'

July 13, 2026

pp Clinton Jones for
William J. Pulte
Director, U.S. Federal Housing FHFA

Date