

## CHAPTER

# 8

# Contingent Payments

## Learning Objectives

Upon completing this chapter, you will be able to do the following:

- Understand the basic concepts of probability
- Calculate the expected value of a series of payments
- Calculate the weighted average of future cash flows, where the weights are the probabilities of the cash flow actually being made
- Calculate the present value of a series of contingent cash flows at a given interest rate, where the cash flows are not guaranteed to be made

### Section 8.1

## Introduction

In the first seven chapters, we discussed various types of financial assets or investments, from corporate bonds to annuities, from mortgages to other types of loans. The one thing they all have in common is the assumption that future payments (or future cash flows) are guaranteed. When calculating the price of a bond, we assumed that all future coupons, along with the redemption value, were going to be paid. For a mortgage with a 5-year guaranteed interest rate, we assumed that all 60 monthly payments would be made and that the outstanding balance at the end of the 5 years would be paid. For a 10-year loan with semi-annual payments, we implicitly assumed that all 20 payments would be paid in full. In buying a 25-year annuity at age 65, we assumed that all 300 payments would be received by the individual annuitant.

However, in any investment where a lump sum is invested today and future cash flows are returned over time, there is always the possibility that not all cash flows will actually be received. For example, interest payments and the redemption value of a corporate bond will be paid only if the corporation is in a good financial position so that it can afford to honour its financial obligations. If a corporation gets into financial trouble, it may have to default on an interest payment. In extreme cases, if the corporation goes bankrupt, it may fail to make any further payments of interest or pay any redemption values.

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