

MFSA

MALTA FINANCIAL SERVICES AUTHORITY

Circular to Credit Institutions including branches on the revised Draft ITS on Supervisory Reporting

Pursuant to the Implementing Technical Standards (ITS) on Supervisory Reporting (Regulation EU No 680/2014) and to the **Circular to Credit Institutions including branches on the revised Draft ITS on Supervisory Reporting Templates**, dated 16th February 2018, the Authority is hereby issuing a communication to all credit institutions including branches with regards to developments in respective supervisory reporting requirements, more specifically ITS v2.8.

Amongst others, amendments in the revised reporting framework include the following:

- New templates and updates on prudent valuation;
- Separation of Own Funds and Leverage templates into two modules;
- Increase in and updated validation rules

The revised supervisory reporting templates to be compiled by credit institutions, together with the related instructions, can be found on the MFSA's **Supervisory Reporting Webpage**.

The webpage has been updated in order to provide:

- all the relevant documentation in relation to ITS v2.8;
- a more efficient manner of viewing reporting requirements, submission instructions and other relevant information related to supervisory reporting.

This new version of the ITS is applicable as from 31st December 2018 reference date. The revised templates will apply to institutions reporting on a solo and consolidated basis, as applicable.

For completion purposes, the reporting frameworks should be read in conjunction with the respective CRR provisions, the ITS on Supervisory Reporting as well as the Annexes with all relevant instructions.

Reporting agents are kindly being reminded to adhere to the submission deadlines as indicated in the **Remittance Timetable** shown on the **MFSA Supervisory Reporting Webpage**. These deadlines are in line with the remittance dates as shown on the ITS on Supervisory Reporting. Moreover, kindly be reminded that institutions are required to submit supervisory reporting templates through the **LH Portal**. Submissions via emails will not be accepted.

COREP_CA MODULE SPLIT INTO COREP_OF AND COREP_LR

Institutions are being informed that for ITS v2.8 reporting, the COREP_CA module has been split into two modules: COREP_OF and COREP_LR, denoting Own Funds and Leverage respectively. The below table provides an outline of the change in this respect, together with the applicable templates.

ITS version	2.7		2.8	
Module Name	COREP_CA		COREP_OF	COREP_LR
Templates	C_01.00 to C_25.00, C_15.00, C_33.00, C_40.00 to C_44.00, C_47.00		C_01.00 to C_25.00, C_15.00, C_32.01 to C_33.00	C_40.00 to C_44.00, C_47.00

SPECIFIC TEMPLATE DETAILS

Institutions are hereby being informed of detailed specifications within identified reporting templates. This information is being provided with the aim of outlining noticeable changes and/or emphasise reporting requirements. The below list should be read in conjunction with the respective templates.

Module	Brief explanation	Template ID	Detailed specifications for tab codes				
ALM Additional Liquidity Monitoring Metrics	Template split in 3 sheets;	C_66.01	<u>Total currencies</u>	<u>Significant currencies</u>	<u>Example</u>		
			C_66.01.a	C_66.01.w_Currency	C_66.01.w_GBP		
			C_66.01.b	C_66.0.x_Currency	C_66.01.x_GBP		
	Total sheet not selected through drop-down;	Drop-down available by currency	C_66.01.c	C_66.01.y_Currency	C_66.01.y_GBP		
				<u>Total currencies</u>	<u>Significant currencies</u>	<u>Example</u>	
				C_67.00	C_67.00.a	C_67.00.w_Currency	C_67.00.w_GBP
				C_68.00	C_68.00.a	C_68.00.w_Currency	C_68.00.w_GBP
				C_69.00	C_69.00.a	C_69.00.w_Currency	C_69.00.w_GBP
	Drop-down available by currency			C_70.00	C_70.00.a	C_70.00.w_Currency	C_70.00.w_GBP
				C_71.00	C_71.00.a	C_71.00.w_Currency	C_71.00.w_GBP
<u>Total currencies</u>				<u>Significant currencies</u>	<u>Example</u>		
C_72.00				C_72.00.a	C_72.00.w_Currency	C_72.00.w_GBP	
LCR_DA Delegated Act on Liquidity Coverage Ratio	Total sheet not selected through drop-down;	Drop-down available by currency	C_73.00	C_73.00.a	C_73.00.w_Currency	C_73.00.w_GBP	
			C_74.00	C_74.00.a	C_74.00.w_Currency	C_74.00.w_GBP	
			C_75.00	C_75.00.a	C_75.00.w_Currency	C_75.00.w_GBP	
			C_76.00	C_76.00.a	C_76.00.w_Currency	C_76.00.w_GBP	

NSFR Net Stable Funding Ratio	Template split in 2 sheets; Total sheet no selected through drop-down; Drop-down available by currency	C_60.00	<u>Total currencies</u> C_60.00.a C_60.00.b	<u>Significant currencies</u> C_60.00.w_Currency C_60.00.x_Currency	<u>Example</u> C_60.00.w_GBP C_60.00.x_GBP		
		C_61.00	C_61.00.a C_61.00.b	C_61.00.w_Currency C_61.00.x_Currency	C_61.00.w_GBP C_61.00.x_GBP		
		FINREP Financial Reporting	Total sheet is an MFSA requirement; Drop-down available by country and for “Other countries” sheet	F_20.04	<u>Total Countries</u> F_20.04_TOT	<u>By country</u> F_20.04_Country	<u>Example</u> F_20.04_MT
				F_20.06	F_20.06_TOT	F_20.06_Country	F_20.06_MT
	Template split in 2 sheets; Total sheet is an MFSA requirement; Drop-down available by country and for “Other countries” sheet	F_20.07.1	F_20.07.1_TOT	F_20.07.1_Country	F_20.07.1_MT		
				<u>Other countries</u> F_20.04_x28			
				F_20.06_x28			
				F_20.07.1_x28			
	Template split in 2 sheets; Total sheet is an MFSA requirement; Drop-down available by country and for “Other countries” sheet	F_20.05	<u>Total Countries</u> F_20.05.a_TOT F_20.05.b_TOT	<u>By country</u> F_20.05.a_Country F_20.05.b_Country	<u>Example</u> F_20.05.a_MT F_20.05.b_MT		
					<u>Other countries</u> F_20.05.a_x28 F_20.05.b_x28		

FP Funding Plans	Reporting of 3 material currencies; Reference to Annex I for common data definitions	P_2.06		<u>Material currencies</u> P_2.06_Currency	<u>Example</u> P_2.06_PLN
OF Own Funds	Template split in 4 sheets for the total sheet and for exposure classes; Total assigned code 0 whilst exposure classes assigned codes 1 to 16	C_07.00	<u>Total</u> C_07.00.a_0 C_07.00.b_0 C_07.00.c_0 C_07.00.d_0	<u>By Exposure classes</u> C_07.00.a_1 C_07.00.a_2 C_07.00.a_16 C_07.00.b_1 C_07.00.b_2 C_07.00.b_16 C_07.00.c_1 C_07.00.c_2 C_07.00.c_6 C_07.00.d_1 C_07.00.d_2 C_07.00.d_6	

Template split in 2 sheets; Drop-down available for “All countries” sheet, by country and “Other countries” sheet	C_09.01	<u>All countries</u> C_09.01.a_x1 C_09.01.b_x1	<u>By country</u> C_09.01.a_Country C_09.01.b_Country	<u>Example</u> C_09.01.a_BE C_09.01.b_BE
			<u>Other countries</u> C_09.01.a_x28 C_09.01.b_x28	
Drop-down available for “All countries” sheet, by country and “Other countries” sheet	C_09.04	<u>Total countries</u> C_09.04_x1	<u>By country</u> C_09.04_Country	<u>Example</u> C_09.04_BE
			<u>Other countries</u> C_09.04_x28	
Drop-down available for “All countries” sheet, 1 sheet for each national market in the Union and for “All national markets outside the Union” sheet	C_15.00	<u>All countries</u> C_15.00_x1	<u>By Union country</u> C_15.00_Country	<u>Example</u> C_15.00_BE
			<u>All national markets outside the Union</u> C_15.00_x30	
Reporting of a “Total” sheet, 1 sheet for each pre-defined currency and of “Other” currencies sheet	C_18.00	<u>Total</u> C_18.00_0	<u>By currency</u> C_18.00_1 C_18.00_2 C_18.00_21 & C_18.00_23	
			<u>Other</u> C_18.00_22	

Reporting of a “Total” sheet, 1 sheet for each pre-defined market and of “Other” markets sheet	C_21.00	<u>Total</u> C_21.00_0	<u>By market</u> C_21.00_1 C_21.00_2 C_21.00_21 & C_21.00_23 C_21.00_24	
			<u>Other</u> C_21.00_22	
New templates on Prudent Valuation	C_32.01 C_32.02 C_32.03 C_32.04			
Template split in 2 sheets; Drop-down available for “All countries” sheet and by country	C_33.00	<u>Total</u> C_33.00.a_x1 C_33.00.b_x1	<u>By country</u> C_33.00.a_Country C_33.00.b_Country	<u>Example</u> C_33.00.a_MT C_33.00.b_MT

Communications Unit
Malta Financial Services Authority
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