

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

Pursuant to the [Circular to credit institutions on the Supervisory Reporting Requirements Webpage and the Draft ITS on Supervisory Reporting](#), dated 22 April 2015, the Authority is hereby issuing a communication to all credit institutions with regards to developments in respective supervisory reporting requirements.

The revised supervisory reporting templates to be compiled by credit institutions, together with the related instructions, can be found on the Authority's website and can be accessed via the following link:

<http://www.mfsa.com.mt/pages/viewcontent.aspx?id=559>

Amongst others, amendments in the revised reporting framework, referred to as version 2.7, include the following:

- Changes to existing reporting requirements regarding FINREP due to IFRS 9;
- Changes to existing reporting requirements regarding COREP sovereign exposures and operational risk;
- Changes to existing reporting requirements regarding the additional liquidity monitoring metrics.

This new version of the templates is applicable as from 31st March 2018 reference date.

The revised templates will apply to institutions reporting on a solo and consolidated basis, as applicable.

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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, the latter of which have been updated accordingly.

Additional Liquidity Monitoring Metrics (AMM)

Pursuant to the [Circular to Credit Institutions on AMM reporting and revised Supervisory Reporting Templates](#), dated 6 April 2016, institutions are being informed that as from 31st March 2018 reference date reporting, the Maturity Ladder template C_66.00 is required to be filled in and submitted by institutions. This template is included in the AMM annex.

Field “Label” in INFO sheet of FINREP Templates

Attention is drawn to a new field “Label” included in the INFO sheet of some FINREP templates. This field will not be used for the conversion process and is included only for presentation purposes. Reporting agents may utilise this field within the institution’s internal systems as a label for the specific template.

Submission to the Authority

Pursuant to the [Circular to credit institutions on the Draft Implementing Technical Standards \(ITS\) requirements with regards to IT solutions for the submission of supervisory reporting from credit institutions to the MFSA](#), dated 5 April 2017, apart from the XBRL file, institutions are being requested to include in their submissions the validation rules/error report/s generated through the institution’s conversion process. This will enable a more efficient and reliable process at the Authority, more specifically when dealing with validation errors.

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Furthermore, in cases of revised submissions, institutions are being requested to include **all** the excel templates and the respective XBRL validated file for the whole annex, not only the templates for which revisions were expected.

Reporting agents are kindly being reminded to adhere to the submission deadlines as indicated in the **Remittance Timetable** shown on the **Supervisory Reporting Requirements 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 through emails will not be accepted.

Communications Unit

Malta Financial Services Authority

16th February 2018