

22nd March 2019

Circular to Credit Institutions and branches on changes to submissions of ITS on Supervisory Reporting data

The Authority is hereby issuing a communication to all credit institutions and branches with regards to changes to be implemented by entities when submitting ITS on Supervisory Reporting data to the MFSA.

1. Reporting Requirements

The MFSA is hereby issuing a [Guidelines to CRDIV Supervisory Reporting Requirements](#) document, which provides guidance on the applicability of all reporting templates within the different ITS modules. As from 3rd April 2019, credit institutions and branches are being requested to take this document into consideration when populating and submitting supervisory reporting modules. This means that any (re)submissions made to the Authority should omit templates which are not applicable and/or not required to be reported. This also means that **only applicable templates should be validated and converted to XBRL prior to submission to the Authority.**

Any missing and/or additional templates included in the XBRL file submitted to the Authority may lead to Completeness Check Errors – specific data checks which are a result of any of two instances:

- a. One or more templates which are required but are not being reported
- b. One or more templates which are not required but are being reported.

To avoid such instances, institutions are being advised to make use of the document provided for the reporting of data templates. Thorough details are being provided in the document itself.

Notwithstanding that this document provides a very thorough guidance of the template requirements, credit institutions are reminded that it is their responsibility to follow Regulation (EU) No 680/2014 and all related documentation and developments.

2. **XBRL file naming convention**

With reference to the MFSA [Circular on requirements with regards to IT solutions for submission of Supervisory Reporting](#), institutions are required to submit a validated XBRL file simultaneously with every module (re)submission. To this end, as from 3rd April 2019 any (re)submission made to the Authority will require the following naming convention for the XBRL file:

LEI_CountryCode_Framework_Module_ReferenceDate_Timestamp

where:

LEI	20-character Legal Entity Identifier
CountryCode	MT
Framework	<p>Version of the framework in use. For ITS v2.8, applicable as of December 2018 reference date, the below frameworks apply:</p> <ul style="list-style-type: none"> i. for modules LCRDA, NSFR, ALMM, LE, LR, OF = COREP020302 ii. for module FINREP using IFRS = FINREP020202 iii. for module FINREP using nGAAP = FINREP020302 iv. for module FINREP_AE = AE010005 v. for module FP = FP010006 <p>For ITS v2.7, the below frameworks apply:</p> <ul style="list-style-type: none"> i. for modules LCRDA, NSFR, ALMM, LE, LR, OF = COREP020300 ii. for module FINREP using IFRS = FINREP020201 iii. for module FINREP_AE = AE010004 <p>The framework codes change whenever an updated ITS version is in place. The Authority will be providing the respective updates, when applicable. In case a resubmission is due for versions prior to ITS v2.7, reporting agents are kindly requested to contact the Authority to provide such framework codes.</p>
Module	<p>The code of the module being submitted, followed by the consolidation scope (individual or consolidated), as applicable:</p> <ul style="list-style-type: none"> i. for AE module = AEIND or AECON ii. for ALM module = COREPALMIND or COREPALMCON iii. for LCR DA module = COREPLCRDAIND or COREPLCRDACON iv. for LE module = COREPLEIND or COREPLECON v. for NSFR module = COREPNSFRIND or COREPNSFRCON vi. for FINREP_IFRS9 module = FINREP9INDIFRS or FINREP9CONIFRS vii. for FINREP_IFRS module = FINREPINDIFRS or FINREPCONIFRS (<i>applies only for FINREP resubmissions for reference dates prior to IFRS9 implementation</i>) viii. for FINREP_nGAAP module = FINREPCONGAAP or FINREPINDGAAP ix. for OF module = COREPOFIND or COREPOFCON x. for LR module = COREPLRIND or COREPLRCON

ReferenceDate	The reference date of the module being submitted, in the format YYYY-MM-DD
Timestamp	17-digit timestamp of the XBRL file creation, in the format YYYYMMDDhhmmsszzz, where z denotes milliseconds and for which zeroes would suffice.

As an example, the XBRL filename for module LCR DA with reference date end-March 2019 submitted by entity XYZ with LEI code 11111AAAAA22222BBBBB should be:

11111AAAAA22222BBBBB_MT_COREP020302_COREPLCRDAIND_2019-03-
31_20190410132536000

For the XBRL filename, branches are requested to use the LEI of the parent entity.

3. **ZIP file naming convention**

As from 3rd April 2019, institutions are required to add the LEI at the end of the currently applicable naming convention for the zip file submitted to the Authority:

BankDesignatedCode_MmmYYYY_ScopeOfConsolidation_ReportingFramework_ModuleCode_LEI

where LEI = 20-character Legal Entity Identifier.

In case of resubmission of modules, the applicable zip file name should be:

BankDesignatedCode_MmmYYYY_ScopeOfConsolidation_ReportingFramework_ModuleCode_REVxx_LEI

where LEI = 20-character Legal Entity Identifier

For the ZIP file name, branches are requested to use the LEI of the parent entity, which is the same as that used for the XBRL filename.

4. **Submissions and Resubmissions**

Institutions are kindly being reminded that all supervisory reporting modules are required to be submitted through the [LH Portal](#), adhering to the submission deadlines as indicated in the [Remittance Timetable](#).

In cases in which the ZIP filename and the XBRL filename do not match the naming convention as outlined in this Circular, the upload will result unsuccessful. Reporting agents are also being referred to a [CRDIV LH Portal Submissions Notifications](#) document outlining the possible error warnings emanating on submission of a module.

For ease of reference, the [MFSA Supervisory Reporting Webpage](#) has been updated with the new instructions.

Attention is also being drawn with respect to the folder structure of submissions made to the Authority. Whilst each module is correctly submitted in a ZIP file, as required by the LH Portal, at times module folders include additional secondary folders, which in turn would include all the respective templates and XBRL file. It is essential that there are **no intermediary folders** in any (re)submissions. This means that the module folder should directly include the excel templates and the XBRL file.

In cases of resubmissions, institutions are also being reminded to resubmit the excel templates for the whole module, not only the templates for which revisions were expected. This also means that the resubmitted XBRL file should include data relating to **all** the applicable templates of the specific module. Failing to do so may lead to Completeness Check Errors, as described earlier in this Circular.