

**INTEGRATED REGULATORY REPORTING (AMENDMENT NO 12)
INSTRUMENT 2011**

Powers exercised

- A. The Financial Services Authority makes this instrument in the exercise of the following powers and related provisions in or under the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 138 (General rule-making power);
 - (2) section 156 (General supplementary powers); and
 - (3) section 157(1) (Guidance).
- B. The rule-making powers listed above are specified for the purpose of section 153(2) (Rule-making instruments) of the Act.

Commencement

- C. This instrument comes into force on 1 October 2011.

Amendments to the Handbook

- D. The Supervision manual (SUP) is amended in accordance with the Annex to this instrument.

Citation

- E. This instrument may be cited as the Integrated Regulatory Reporting (Amendment No 12) Instrument 2011.

By order of the Board
22 September 2011

Annex

Amendments to the Supervision manual (SUP)

In this Annex, underlining indicates new text and striking through indicates deleted text.

16.12 Integrated Regulatory Reporting

...

Regulatory Activity Group 1

16.12.5 R The applicable *data items* and forms or reports referred to in SUP 16.12.4R are set out according to *firm* type in the table below:

Description of <i>data item</i>	Prudential category of <i>firm</i> , applicable <i>data items</i> and reporting format (Note 1)							
	<i>UK bank</i>	<i>Building society</i>	<i>Non-EEA bank</i>	<i>EEA bank that has permission to accept deposits, other than one with permission for cross border services only</i>	<i>EEA bank that does not have permission to accept deposits, other than one with permission for cross border services only</i>	[deleted]	<i>Credit union</i>	<i>Dormant account fund operator (note 15)</i>
...								
Market risk	FSA005 (notes 2, 4)	FSA005 (notes 2, 4)						
...								
Forecast data	FSA014 (note 11)	FSA014 (note 11)						
...								
Securitisation: non-trading book	FSA046 (note <u>Notes 2 and 14</u>)	FSA046 (note <u>Notes 2 and 14</u>)						
...								
Securitisation: trading book	FSA058 (Note <u>Notes 2 and 23</u>)	...						

...	
Note 4	This applies to a <i>firm</i> that is required to submit <i>data item</i> FSA003 and, at any time within the 12 months up to its latest <i>accounting reference date</i> (“the relevant period”), was reporting <i>data item</i> FSA004 FSA005 (“Firm A”) or not reporting this item (“Firm B”). In the case of Firm A it must report this <i>data item</i> if one or both of its last two submissions in the relevant period show that the threshold was exceeded. In the case of Firm B it must report this item if both the last two submissions in the relevant period show that the threshold has been exceeded. The threshold is exceeded where <i>data element</i> 93A in <i>data item</i> FSA003 is greater than £50 million, or its currency equivalent, at the relevant reporting date for the <i>firm</i> .
...	
Note 11	deleted Members of a <i>UK consolidation group</i> should only submit this <i>data item</i> at the <i>UK consolidation group level</i> .
...	

...

16.12.11 R The applicable *data items* referred to in SUP 16.12.4R are set out according to *firm* type in the table below:

Description of <i>data item</i>	<i>Firms prudential category and applicable data items</i> (note 1)							
	<i>BIPRU firms</i> (note 17)			<i>Firms other than BIPRU firms</i>				
	730K	125K and UCITS investment firms	50K	<i>IPRU (INV)</i> Chapter 3	<i>IPRU (INV)</i> Chapter 5	<i>IPRU (INV)</i> Chapter 9	<i>IPRU (INV)</i> Chapter 13	<i>UPRU</i>
...								
Threshold conditions							Section F RMAR (note 21) (Note 15)	
Client money and client assets	...	...	...	...	...	...	Section C RMAR (note 21) (Note 15) or FSA039	...
...								
...								
Note 15	FSA029, FSA030, and FSA032 and FSA039 must be completed by <u>only apply to a firm</u> subject to <i>IPRU(INV)</i> Chapter 13 which is an <i>exempt CAD firm</i> . Section Sections A, or Section B, C, D1, D2 and F RMAR and Sections D1 and D2 RMAR only apply to a firm <u>Section Sections A, or Section B, C, D1, D2 and F RMAR</u> only apply to a <i>firm</i> subject to <i>IPRU(INV)</i> Chapter 13 which is not an <i>exempt CAD firm</i> .							
...								

...

16.12.15 R The applicable *data items* referred to in SUP 16.12.4R according to type of *firm* are set out in the table below:

Description of data item	Firms' prudential category and applicable data items (note 1)							
	BIPRU firms			Firms other than BIPRU firms				
	730K	125K and UCITS investment firms	50K	IPRU (INV) Chapter 3	IPRU (INV) Chapter 5	IPRU (INV) Chapter 9	IPRU (INV) Chapter 13	UPRU
...								
...								
Note 15	FSA029, FSA030, and FSA032 and FSA039 must be completed by only apply to a firm subject to IPRU(INV) Chapter 13 which is an exempt CAD firm. Section Sections A, B, C, D1, D2 or and F RMAR and Sections D1 and D2 RMAR only apply to a firm subject to IPRU(INV) Chapter 13 which is not an exempt CAD firm.							
...								

...

16.12.19A R The applicable *data items* referred to in SUP 16.12.4R are set out according to type of *firm* in the table below:

Description of data item	Firm's prudential category and applicable data item (note 1)				
	IPRU(INV) Chapter 3	IPRU(INV) Chapter 5	IPRU(INV) Chapter 9	IPRU(INV) Chapter 13	UPRU
...					
Threshold conditions				Section F RMAR (Note 7)	
...					
...					
Note 2	This does not apply to a firm subject to IPRU(INV) Chapter 13 which is an exempt CAD firm. [deleted]				
...					
Note 7	FSA029, and FSA030, FSA032 and FSA039 only apply to a firm subject to IPRU(INV) Chapter 13 which is an exempt CAD firm, and Sections A, and B, C, D1, D2 and F RMAR only apply to a firm subject to IPRU(INV) Chapter 13				

	which is not an <i>exempt CAD firm</i> .
--	--

- 16.12.20 R The applicable reporting frequencies for submission of *data items* referred to in SUP 16.12.4R are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

...	
Annual reconciliation	Annually
...	

...

- 16.12.22 R The applicable *data items* referred to in SUP 16.12.4R are set out according to type of *firm* in the table below:

Description of <i>data item</i>	<i>Firms' prudential category and applicable data item (note 1)</i>					
	<i>BIPRU 730k firm</i>	<i>BIPRU 125k firm and UCITS investment firm</i>	<i>BIPRU 50k firm</i>	<i>Exempt CAD firms subject to IPRU(INV) Chapter 13</i>	<i>Firms (other than exempt CAD firms) subject to IPRU(INV) Chapter 13</i>	<i>Firms that are also in one or more of RAGs 1 to 6 and not subject to IPRU(INV) Chapter 13</i>
...						
Solvency statement	No standard format (note 11)					
Balance sheet	...	...	...	<u>FSA029</u>	...	
Income statement	...	...	...	Section B RMAR <u>FSA030</u>	...	
...						
...						
Note 11	Only applicable to firms that have an IRB permission to use the IRB approach and BIPRU 4. <u>Only applicable to a firm that is a sole trader or a partnership, when the report must be submitted by each partner.</u>					
...						

...

- 16.12.25A R The applicable *data items* referred to in SUP 16.12.4R are set out according

to type of *firm* in the table below:

Description of <i>data item</i>	<i>Firms' prudential category and applicable data item (note 1)</i>							
	<i>BIPRU</i>			<i>Firms other than BIPRU firms</i>				
	730K	125K	50K	<i>IPRU (INV) Chapter 3</i>	<i>IPRU (INV) Chapter 5</i>	<i>IPRU (INV) Chapter 9</i>	<i>IPRU (INV) Chapter 13</i>	<i>UPRU</i>
...								
Client money and client assets	...	...	...	...	...	...	<u>Section C RMAR (Note 13)</u> or FSA039	FSA039 or Section C RMAR (note 17)
...								
...								
Note 13	<u>This does not apply to <i>firm</i> subject to <i>IPRU(INV)</i> Chapter 13 which is an <i>exempt CAD firm</i>. FSA039 must only be completed by a <i>firm</i> subject to <i>IPRU(INV)</i> Chapter 13 which is an <i>exempt CAD firm</i>. Section C RMAR must only be completed by a <i>firm</i> subject to <i>IPRU(INV)</i> Chapter 13 which is not an <i>exempt CAD firm</i>.</u>							
...								

...

16.12.27 R The applicable due dates for submission referred to in *SUP* 16.12.4R are set out in the table below. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period set out in *SUP* 16.12.26R, unless indicated otherwise .

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
...						
FSA047	15 <i>business days</i> or one <i>Month</i> (Note 5 3)		
FSA048	15 <i>business</i>		

				<i>days or one Month (Note 5 3)</i>		
...						
...						
Note 3	It is one <i>Month</i> if the report relates to a <i>non-UK DLG</i> by <i>modification</i> .					

...

16.12.31 R Table of data items from an *authorised professional firm*

Report	Return (note 1)	Frequency (<u>Note 4</u>)	Due date
...			
...			
Note 4	Reporting dates are calculated from a <i>firm's accounting reference date</i> .		

...

16 Annex 24R Data items for SUP 16.12

...

**FSA031
Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 9)**

...

PII policy	PII Basic information								PII detailed information		
	A Annualised premium	B Insurer (from list)	C Start date	D Renewal date	L Currency of indemnity limits	E Limit of indemnity required Single Aggregate		G Limit of indemnity received Single Aggregate		J Business line (from list)	K Policy excess
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											

**FSA032
Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 13)**

...

PII policy	PII Basic information								PII detailed information			
	A Annualised premium	B Insurer (from list)	C Start date	D Renewal date	M Currency of indemnity limits	E Limit of indemnity required Single Aggregate		G Limit of indemnity received Single Aggregate		J Business line	K Policy excess	L Policy exclusions
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												

...

16 Annex 25G Guidance notes for data items in SUP 16 Annex 24R

...

FSA004 – Credit risk validations

Internal validations

Data elements are referenced by row then column.

Validation number	Data element		
...			
5	<u>22A</u>	\leq	<u>21A</u> [deleted]
6	<u>22B</u>	\leq	<u>21B</u> [deleted]
...			
11	<u>32A</u>	\leq	<u>31A</u> [deleted]
12	<u>32B</u>	\leq	<u>31B</u> [deleted]
...			
<u>17</u>	<u>1D</u>	$=$	$\Sigma(2D:9D) + 37D + 38D + \Sigma(11D:17D)$
<u>18</u>	<u>1E</u>	$=$	$\Sigma(2E:9E) + 37E + 38E + \Sigma(11E:17E)$
<u>19</u>	<u>1F</u>	$=$	$\Sigma(2F:9F) + 37F + 38F + \Sigma(11F:17F)$
<u>20</u>	<u>18C</u>	$=$	$\Sigma(19C:21C)$
<u>21</u>	<u>18D</u>	$=$	$\Sigma(19D:21D)$
<u>22</u>	<u>18E</u>	$=$	$\Sigma(19E:21E)$
<u>23</u>	<u>18F</u>	$=$	$\Sigma(19F:21F)$
<u>24</u>	<u>21A</u>	\geq	<u>22A</u> + <u>39A</u>
<u>25</u>	<u>21B</u>	\geq	<u>22B</u> + <u>39B</u>
<u>26</u>	<u>21C</u>	\geq	<u>22C</u> + <u>39C</u>
<u>27</u>	<u>21D</u>	\geq	<u>22D</u> + <u>39D</u>
<u>28</u>	<u>21E</u>	\geq	<u>22E</u> + <u>39E</u>
<u>29</u>	<u>21F</u>	\geq	<u>22F</u> + <u>39F</u>
<u>30</u>	<u>23C</u>	$=$	$\Sigma(24C:27C)$
<u>31</u>	<u>23D</u>	$=$	$\Sigma(24D:27D)$
<u>32</u>	<u>23E</u>	$=$	$\Sigma(24E:27E)$
<u>33</u>	<u>23F</u>	$=$	$\Sigma(24F:27F)$
<u>34</u>	<u>28C</u>	$=$	$\Sigma(29C:31C)$
<u>35</u>	<u>28D</u>	$=$	$\Sigma(29D:31D)$
<u>36</u>	<u>28E</u>	$=$	$\Sigma(29E:31E)$
<u>37</u>	<u>28F</u>	$=$	$\Sigma(29F:31F)$
<u>38</u>	<u>31A</u>	\geq	<u>32A</u> + <u>40A</u>
<u>39</u>	<u>31B</u>	\geq	<u>32B</u> + <u>40B</u>
<u>40</u>	<u>31C</u>	\geq	<u>32C</u> + <u>40C</u>
<u>41</u>	<u>31D</u>	\geq	<u>32D</u> + <u>40D</u>
<u>42</u>	<u>31E</u>	\geq	<u>32E</u> + <u>40E</u>
<u>43</u>	<u>31F</u>	\geq	<u>32F</u> + <u>40F</u>
<u>44</u>	<u>33D</u>	$=$	<u>34D</u> + <u>35D</u> + <u>36D</u>
<u>45</u>	<u>33E</u>	$=$	<u>34E</u> + <u>35E</u> + <u>36E</u>
<u>46</u>	<u>33F</u>	$=$	<u>34F</u> + <u>35F</u> + <u>36F</u>

...

FSA031 – Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 9)

...

<i>Professional Indemnity Insurance</i>		
....		
...		
Renewal date	35D	...
<u>Currency of indemnity limits</u>	<u>35L</u>	<u>Using the appropriate International Organization for Standardization ISO 4217 three digit code (e.g. GBP), enter the currency in which the indemnity limits, in fields 35E to 35H are reported.</u>
Limit of indemnity required – single	35E	...
...		

...

FSA032 – Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 13)

<i>Professional Indemnity Insurance</i>		
...		
...		
Renewal date	38D	...
<u>Currency of indemnity limits</u>	<u>38M</u>	<u>Using the appropriate International Organization for Standardization ISO 4217 three digit code (e.g. GBP), enter the currency in which the indemnity limits, in fields 38E to 38H are reported.</u>
Limit of indemnity required – single	38E	...
...		