

INTEGRATED REGULATORY REPORTING (AMENDMENT) INSTRUMENT 2007

Powers exercised

- A. The Financial Services Authority makes this instrument in the exercise of the following powers and related provisions in 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 as follows:
- (1) Parts 1, 2 and 4 come into force on 6 August 2007;
 - (2) Parts 3 and 5 come into force on 1 November 2007; and
 - (3) Part 6 comes into force on 1 January 2008.

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) Instrument 2007.

By order of the Board
26 July 2007

Annex A

Amendments to the Supervision manual (SUP)

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

Part 1 (comes into force 6 August 2007)

Amendments to SUP Transitional Provisions TP1

TP1.2

| (1) | (2) Material to which the transitional provision applies | (3) | (4) Transitional provisions | (5) Transitional provision: dates in force | (6) Transitional provision: dates in force |
|---------|--|-----|---|---|---|
| ... | | | | | |
| 12 J | ... | | | | |
| | (3) <i>SUP</i> 16.7.67R, <i>SUP</i> 16.7.68R and <i>SUP</i> 16.7.68AR | R | A <i>UCITS investment firm</i> is not required to submit <u>the</u> <u>Annual Financial Return and</u> the Consolidated Supervision Return under <i>SUP</i> 16.7.68R. | 1 January 2007 to 31 December 2007 | 13 February 2004 and 1 January 2007 |
| | ... | | | | |
| ... | | | | | |

Part 2 (comes into force 6 August 2007)

SUP 16 Annex 24R

In this Annex, underlining indicates new text and striking through indicates deleted text. In FSA017, highlighting indicates cells that have been deleted or inserted.

FSA001

Balance sheet

...

3 If no (to data element 1), is this a solo-consolidated report?

Yes/No

4 ~~If no (to data element 1), are you a member of a non-EEA sub-group?~~
(If you answer yes, you are also required to report FSA028.)

Yes/No

Assets

...

A B
Trading book Non-trading book

Interest rate gap report

| | A | B | C | D | E | F | G | H | J | K | L | M | N | P | Q |
|------------------------|---|-----------------------|------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|---------------|------------------------|
| 1 | 2% | | | | | | | | | | | | | | |
| | Totals | Overnight to 3 months | 3-6 months | 6-12 months | 1-2 years | 2-3 years | 3-4 years | 4-5 years | 5-6 years | 6-7 years | 7-8 years | 8-9 years | 9-10 years | Over 10 years | No specific re-pricing |
| Assets | | | | | | | | | | | | | | | |
| 2 | Monetary balance sheet assets (non-optional) as per contractual re-pricing date | | | | | | | | | | | | | | |
| 3 | > Adjusted Adjustments for actual expected re-pricing date | | | | | | | | | | | | | | |
| 4 | > Pipeline products | | | | | | | | | | | | | | |
| 5 | Monetary balance sheet assets with option features and with re-pricing maturity determined as per note 1 below | | | | | | | | | | | | | | |
| 6 | > Adjusted Adjustments for actual expected re-pricing date | | | | | | | | | | | | | | |
| 7 | > Pipeline products | | | | | | | | | | | | | | |
| 8 | Net Trading Book asset | | | | | | | | | | | | | | |
| 9 | Non-monetary and other assets | | | | | | | | | | | | | | |
| 10 | Asset sub-total | | | | | | | | | | | | | | |
| 11 | > Linear derivative contracts | | | | | | | | | | | | | | |
| 12 | > Non-linear derivative contracts | | | | | | | | | | | | | | |
| 13 | Asset totals | | | | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | | | | | |
| 14 | Monetary balance sheet liabilities (non-optional) as per contractual re-pricing date | | | | | | | | | | | | | | |
| 15 | > Adjusted Adjustments for actual expected re-pricing date | | | | | | | | | | | | | | |
| 16 | > Pipeline products | | | | | | | | | | | | | | |
| 17 | Monetary balance sheet liabilities with option features and with re-pricing maturity determined as per note 1 below | | | | | | | | | | | | | | |
| 18 | > Adjusted Adjustments for actual expected re-pricing date | | | | | | | | | | | | | | |
| 19 | > Pipeline products | | | | | | | | | | | | | | |
| 20 | Net Trading Book Liability | | | | | | | | | | | | | | |
| 21 | Non monetary and other liabilities | | | | | | | | | | | | | | |
| 22 | Capital and Reserves | | | | | | | | | | | | | | |
| 23 | > Adjusted Adjustments for capital investment term assumptions | | | | | | | | | | | | | | |
| 24 | Liabilities sub-total | | | | | | | | | | | | | | |
| 25 | > Linear derivative contracts | | | | | | | | | | | | | | |
| 26 | > Non-linear derivative contracts | | | | | | | | | | | | | | |
| 27 | Liability totals | | | | | | | | | | | | | | |
| Gap sensitivity | | | | | | | | | | | | | | | |
| 28 | Net Gap | =0 | | | | | | | | | | | | | |
| 29 | Gap limits (optional) | | | | | | | | | | | | | | |
| 30 | Cumulative gap | | | | | | | | | | | | | | |
| 31 | Reverse cumulative gap | | | | | | | | | | | | | | |
| 32 | Cumulative gap limits (optional) | | | | | | | | | | | | | | |
| 33 | Reverse cumulative gap limits (optional) | | | | | | | | | | | | | | |
| 34 | Period to reprice (mid-point, in years) | | 0.125 | 0.375 | 0.75 | 1.5 | 2.5 | 3.5 | 4.5 | 5.5 | 6.5 | 7.5 | 8.5 | 9.5 | 12.5 |
| 35 | Standard discount factors | % | | | | | | | | | | | | | |
| 36 | Bespoke discount factors/forward yield curve | | | | | | | | | | | | | | |
| 37 | Forward yield curve | | | | | | | | | | | | | | |
| 43 | Discount rate/rates (or forward yield curve) | | | | | | | | | | | | | | |
| 44 | Discount factors for central rate | | | | | | | | | | | | | | |
| 45 | Discount factors for + shift | | | | | | | | | | | | | | |
| 46 | Discount factors for - shift | | | | | | | | | | | | | | |
| 47 | PV of net gap at central rate | | | | | | | | | | | | | | |
| 48 | PV of net gap with + shift | | | | | | | | | | | | | | |
| 49 | PV of net gap with - shift | | | | | | | | | | | | | | |
| 38 | NPV Sensitivity to + shift (as derived from above data) | | | | | | | | | | | | | | |
| 39 | NPV Sensitivity to - shift (as derived from above data) | | | | | | | | | | | | | | |
| 40 | Alternative estimate of NPV sensitivity to + shift | | | | | | | | | | | | | | |
| 41 | Alternative estimate of NPV sensitivity to - shift | | | | | | | | | | | | | | |
| 42 | NPV Sensitivity limits (optional) | | | | | | | | | | | | | | |

Note An option that is IN the money or would be in the event of the parallel shift calculated in 37 or 38 45 or 46 or more should be assigned a maturity (i.e re-pricing) date equal to the expiry date of the contract. This affects data elements 12 and 26 (options).

1 An option that is OUT of the money and would remain so in the event of the parallel shift calculated in 37 or 38 45 or 46 or more should be assigned to the 'overnight to 3 month' maturity band. This affects data elements 12 and 26 (options).

An option within these two bounds should have its re-pricing date determined by simple straight line interpolation - e.g. an option exactly at the money, would be assigned a notional maturity date halfway between overnight and the contract expiry date

FSA019 Pillar 2 information

B

... ..

5 When did you last review the ICAAP?

6 Have your external auditors audited your firm's financial statement in the 12 months?

... ..

32 Do you use credit risk mitigation techniques?

... ..

**FSA020
ELMIs balance sheet**

A

... ..

18 ~~Audited~~ Externally verified interim profits

... ..

21 Interim net losses (-ve)

... ..

**FSA024
Large exposures (electronic money institutions)**

For each large exposure, or group of closely related exposures, within 20% weighted credit institutions and qualifying debt securities

| | Counterparty, or group, name | Exposure at reporting date | % total of own funds |
|---|------------------------------|----------------------------|----------------------|
| | A | B | C |
| 1 | | | |
| 1 | | | |
| 2 | | | |
| n | | | |
| | Total | | |

Part 3 (comes into force 1 November 2007)

SUP 16 Annex 24R

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

FSA010 Mismatch liquidity

Part 1 - marketable assets

| | | Mark to market | | Discount where denominated in Zone A currency (%) | Discount where denominated in Zone B currency (%) | Discounted to | |
|-----|---------------------------------------|----------------------|----------------------|--|--|---------------------|---------------------------|
| | | Zone A currencies | Zone B currencies | | | 8 days and under | over 8 days to 1 month |
| | | A | B | | | C | D |
| ... | ... | | | | | | |
| 15 | Highly liquid equities/equity indices | | | 20 | 40 | | |
| 126 | <u>Other marketable assets</u> | | | <u>5</u> | | | |
| 16 | <u>Total discounted amount</u> | | | | | | |
| ... | ... | | | | | | |

**FSA011
Building society liquidity**

| | A | B | C | D | E |
|--|---------------|----------------------|-----------------|---------------------|---|
| | Book value | Ineligible amount | Market value | Discounted value | Amount of prudential liquidity |
| Liquid assets realisable in up to 8 days | | | | | |
| ... | | | | | |
| 4 Total gilts | | | | | |
| 17 <u>Qualifying Money Market Funds</u> | | | | | |
| 5 Other | | | | | |
| 6 Liquid assets realisable from 8 days to 3 months | | | | | |
| 7 Liquid assets realisable in 3 months and over | | | | | |
| 8 Total liquid assets | | | | | |
| ... | | | | | |

FSA029

Balance Sheet

| Fixed Assets | | A |
|----------------------------|--|---|
| ... | ... | |
| Current liabilities | | |
| 14 | Creditors | |
| 15 | Sundry creditors | |
| 16 | Accruals | |
| 17 | Bank loans and overdrafts segregated due within 1 year | |

| | | |
|-----|--|--|
| 18 | Bank loans and overdrafts non segregated due within 1 year | |
| 19 | Short term subordinated loan due within 1 year | |
| 20 | Long term subordinated loan due within 1 year | |
| 55 | <u>Total current liabilities</u> | |
| 21 | Net current assets (liabilities) | |
| | Long term liabilities | |
| ... | ... | |

FSA031

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

Regulatory Capital

Part 1 (To be completed by all firms)

Tier 1

| | A |
|----|---|
| 1 | <u>Paid up Ordinary share capital which is fully paid (excluding preference shares)</u> |
| 5 | <u>Perpetual Non-cumulative preference shares capital which is fully paid</u> |
| 3 | Share premium account |
| 4 | Reserves <u>excluding revaluation reserves</u> |
| 36 | <u>Audited retained earnings</u> |
| 37 | <u>Externally verified interim net profits</u> |
| 38 | <u>Partners' capital</u> |
| 2 | Eligible LLP Members' Capital <u>(in accordance with the provisions of IPRU(INV) Annex A)</u> |
| 39 | <u>Sole trader capital</u> |
| 17 | <u>Initial capital</u> |

Part 2 (To be completed by those firms whose own funds requirement is calculated in accordance with IPRU(INV) 9.2.9R)

| | |
|----|--|
| 41 | <u>Initial capital</u> |
| 6 | Less: Investment in own shares at book value |
| 7 | Intangible assets |
| 8 | Material current year losses |
| 9 | <u>Material holdings in credit and financial institutions</u> |
| 10 | Tier 1 Capital |
| | Tier 2 |
| 11 | Revaluation reserves |
| 12 | Fixed term cumulative preference share capital |
| 13 | Long term subordinated loans |
| 14 | <u>Perpetual Other cumulative preference share capital and debt capital qualifying capital instruments</u> |
| 15 | Qualifying arrangements |
| 9 | Less <u>Material holdings in credit and financial institutions and material insurance holdings</u> |
| 16 | Own Funds |

Part 23 (To be completed by those firms whose own funds requirement is calculated in accordance with IPRU(INV) 9.5)

| | |
|------|------------------------|
| 4740 | <u>Initial capital</u> |
|------|------------------------|

| | | |
|------|--|--|
| 18 | Less: Investments in own shares <u>at book value</u> | |
| 19 | Intangible assets | |
| 20 | Material unaudited <u>current year</u> losses | |
| 24 | Original own funds | |
| 22 | Non-fixed term <u>Perpetual</u> cumulative preference shares | |
| 23 | Fixed term cumulative <u>capital</u> preference shares | |
| 24 | Non-fixed term <u>Perpetual</u> long term subordinated loans | |
| 25 | Fixed term long <u>Long</u> term subordinated loan | |
| 26 | Revaluation reserve | |
| 27 | Less the sum of material holdings in credit and financial institutions and material insurance holdings | |
| 28 | Own Funds | |
| | | |
| | Part 4 (Regulatory capital test <u>to be completed by all firms</u>) | |
| 29 | How do you meet your regulatory capital requirement? | |
| | | |
| | <i>Capital resources requirement</i> | |
| 30 | Own Funds requirement (Will always be a minimum of £5k / £10k even if PII/ combo indicated) | |
| 31 | Other FSA own funds requirement (if applicable) | |
| 32 | Surplus / (deficit) | |
| | | |
| | <i>Professional Indemnity Insurance</i> | |
| ... | ... | |

FSA032

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

| Regulatory Capital | | A |
|---------------------------|--|----------|
| <i>Own Funds</i> | | |
| 1 | Ordinary share capital which is fully paid <u>Paid up share capital (excluding preference shares redeemable by shareholders within 2 years)</u> | |
| 5 | Perpetual Non-cumulative preference shares capital which is fully paid (if not redeemable by shareholders within 2 years) | |
| 3 | Share premium account | |
| 4 | Audited <u>Reserves (excluding valuation reserves) and verified interim net profits</u> | |
| 45 | <u>Audited retained earnings</u> | |
| 46 | <u>Externally verified interim net profits</u> | |
| 47 | <u>Partners' capital</u> | |
| 2 | Eligible LLP Members' Capital <u>(in accordance with the provisions of IPRU(INV) Annex A)</u> | |
| 48 | <u>Sole trader capital</u> | |
| 6 | Balances on proprietors' or partners' capital accounts | |
| 7 | Balances on proprietors' or partners' current accounts | |
| | | |
| 8 | Less: Investments in own shares <u>at book value</u> | |
| 9 | Intangible assets | |
| 10 | Material current year losses | |
| 44 | Material holdings in credit and financial institutions | |
| 12 | Excess of current year's drawings over current year profits | |
| 13 | Revaluation Reserves | |
| 14 | Perpetual <u>Cumulative preference share capital and debt capital (if not redeemable by shareholders within 5 years)</u> | |
| 15 | Long-Term subordinated loans <u>(in accordance with IPRU(INV) 13.5.5AR)</u> | |

| | | |
|---|---|-------------|
| 16 | Fixed term Preference share capital (if not redeemable by shareholders within 2 5 years) and debt capital | |
| 11 | Less Material holdings in credit and financial institutions and material insurance holdings | |
| 17 | Own Funds | |
| <i>Adjusted net current assets</i> | | |
| 18 | Net current assets (from balance sheet) | |
| 19 | Less: Long term assets adjustment | |
| 20 | Connected persons adjustment | |
| 21 | Investments adjustment | |
| 22 | Adjusted Net Current assets | |
| Regulatory capital test | | |
| 23 | How do you meet your regulatory capital requirement? | |
| <i>Capital requirement</i> | | |
| 24 | Own funds requirement (<u>will always be a minimum of £10k even if PII / combination indicated</u>) | |
| 25 | Additional own funds requirement for PII (if applicable) | |
| 26 | Other FSA capital / own funds requirements (if applicable) | |
| 27 | Own Funds | |
| 28 | Surplus / (deficit) | |
| <i>Adjusted net current assets</i> | | |
| 29 | Adjusted net current assets requirement (if applicable) | |
| 30 | Adjusted net current assets (if applicable) | |
| 31 | Surplus / (deficit) (if applicable) | |
| <i>Professional Indemnity Insurance</i> | | |
| 49 | <u>Does your firm hold PII</u> | Yes / No |
| 32 | If not, D does your firm hold a Comparable Guarantee or equivalent cover in lieu of PII or is it otherwise exempt from the requirement to holding PII? | Yes / No |
| 33 | If your firm does not hold a Comparable Guarantee or equivalent cover and is not exempt does the firm currently hold PII? | Yes / No |
| 34 | Does your firm conduct insurance mediation activities? | Yes / No |
| 35 | Has your firm renewed its PII cover since the last reporting date? | Yes / No |
| 36 | If your policy excludes all business activities carried on prior to a particular date (i.e. a retroactive start date), then insert the date here. If not insert N/A. | |
| 37 | Is the cover compliant? | Yes / No |
| ... | ... | |

FSA034

Capital adequacy (for firms subject to IPRU(INV) Chapter 5 not subject to the exemption in IPRU(INV) 5.2.3(2)R)

| Regulatory capital | | A | B |
|--------------------|---|---|---|
| Tier 1 | | | |
| 1 | Paid up share capital (excluding preference shares) | | |

| | | | |
|-----|--|--|--|
| 35 | <u>Eligible LLP member's capital</u> | | |
| 2 | Share premium account | | |
| 3 | Reserves | | |
| 4 | Non-cumulative preference shares | | |
| 5 | Less: Investment in own shares | | |
| 6 | Intangible assets | | |
| 7 | Material current year losses | | |
| 8 | Material holdings in credit and financial institutions | | |
| 36 | <u>Excess LLP member's drawings</u> | | |
| 9 | Total deductions | | |
| 10 | Tier 1 Capital | | |
| | <i>Tier 2</i> | | |
| ... | ... | | |

FSA035

Capital adequacy (for firms subject to IPRU(INV) Chapter 5 subject to the exemption in 5.2.3(2)R)

| | | | |
|-----|--|--|--|
| | Regulatory capital | | |
| | <i>Tier 1</i> | | |
| 1 | Paid up share capital (excluding preference shares) | | |
| 21 | <u>Eligible LLP member's capital</u> | | |
| 2 | Share premium account | | |
| 3 | Reserves | | |
| 4 | Non-cumulative preference shares | | |
| 5 | Less: Investment in own shares | | |
| 6 | Intangible assets | | |
| 7 | Material current year losses | | |
| 8 | Material holdings in credit and financial institutions | | |
| 22 | <u>Excess LLP member's drawings</u> | | |
| 9 | Total deductions | | |
| 10 | Tier 1 Capital | | |
| | <i>Tier 2</i> | | |
| ... | ... | | |

FSA036

Capital adequacy (for UCITS firms subject to UPRU)

| | | | |
|----|---|--|--|
| | Regulatory Capital | | |
| | <i>Tier 1</i> | | |
| 1 | Paid up share capital (excluding preference shares) | | |
| 2 | Share premium account | | |
| 3 | Reserves | | |
| 4 | Non-cumulative preference shares | | |
| 41 | <u>Eligible LLP members' capital</u> | | |
| 5 | Less: Investment in own shares | | |

| | | | |
|-----|--|--|--|
| 6 | Intangible assets | | |
| 7 | Material current year losses | | |
| 42 | <u>Excess LLP members' drawings</u> | | |
| 8 | Material holdings in credit and financial institutions | | |
| 9 | Initial capital | | |
| | <i>Tier 2</i> | | |
| ... | ... | | |

FSA 037

Capital adequacy (for firms subject to IPRU(INV) Chapter 13)

| Regulatory Capital | | A | B |
|---------------------------|---|----------|----------|
| | <i>Own Funds</i> | | |
| 1 | Paid up share capital (excluding preference shares redeemable by shareholders within 2 years) | | |
| 57 | <u>Eligible LLP Members' Capital</u> | | |
| 2 | Share premium account | | |
| 3 | Retained profits | | |
| 4 | Interim net profits | | |
| 5 | Revaluation reserves | | |
| 6 | Short term subordinated loans | | |
| 7 | Debt capital | | |
| 8 | Balances on proprietors' or partners' capital accounts | | |
| 9 | Balances on proprietors' or partners' current accounts | | |
| 10 | Less Intangible assets | | |
| 11 | Material current year losses | | |
| 12 | Excess of current year drawings over current year profits | | |
| 58 | <u>Excess LLP members' drawings</u> | | |
| 13 | PASS Loan adjustments | | |
| 14 | Own Funds | | |
| 15 | Personal assets | | |
| 16 | Total | | |
| | <i>Adjusted net current assets</i> | | |
| ... | ... | | |

FSA040

CFTC DATA: Specialist data for firms subject to CFTC part 30 exemption order

| | | | | |
|-----|---|---------------------------|-----------------------|----------------|
| ... | | | | |
| 12 | Total excess / (deficiency) for individual letter of credit | | | |
| | A | B | C | D |
| | Secured amount | Value of letter of credit | Excess / (deficiency) | Date rectified |
| 1 | | | | |
| ... | | | | |
| n | | | | |
| | | Total | Total | |
| ... | | | | |

FSA041

Asset Managers that use Hedge Fund Techniques Report

A

... ..
2 ~~Do you use derivatives for investment purposes in an uCIS that is not domiciled in the UK~~

| |
|--|
| |
|--|

... ..
Fund's Auditor(s)
For the auditor(s) you use to audit your funds, please provide the following:-

5 Name(s) of the auditing firm(s) that signed the most recent audit opinion

| |
|--|
| |
|--|

6 ~~(Name(s)) & Location(s) of the auditor's office responsible for the most recent audit~~

| |
|--|
| |
|--|

Prime broker(s)

7 Name(s) of prime broker(s)

| |
|--|
| |
|--|

8 ~~(Name(s)) & Location(s) of prime broker(s)~~

| |
|--|
| |
|--|

Custodian(s)

9 Name(s) of custodian(s)

| |
|--|
| |
|--|

10 ~~(Name(s)) & Location(s) of custodian(s)~~

| |
|--|
| |
|--|

Third Party Administrator(s)

11 Name(s) of the third party administrators(s)

| |
|--|
| |
|--|

12 ~~(Name(s)) & Location(s) of the third party administrator(s)~~

| |
|--|
| |
|--|

Part 4 (comes into force 6 August 2007)

SUP 16 Annex 25G

FSA001 – Balance sheet

...

~~4 — If no (to data element 1) are you a member of a non-EEA sub-group?~~

~~See *BIPRU* 8.2. Firms should answer ‘yes’ or ‘no’. A *BIPRU* firm that is the ultimate parent of a group (as a building society will always be) will always report ‘no’ here.~~

~~Firms that answer ‘yes’ to 4A will be required to report half yearly on FSA028. The figures reported in FSA028 may not necessarily be the same as those reported on FSA003 because the *non-EEA sub-group* may contain firms that are not included within the solo-consolidation. If the coverage is the same, it is likely that no detailed figures will be required on FSA028.~~

...

54A Direct credit substitutes

...

(f) standby letters of credit, or other irrevocable obligations, serving as financial guarantees where the firm has an irrevocable obligation to pay a third party beneficiary if the customer fails to repay an outstanding commitment, eg letters of credit supporting the issue of commercial paper, delivery of merchandise, or for stock lending (standby letters of credit which are related to non-financial transactions should be reported in ~~53A~~55A below);

(g) ...

...

64A Client money held

Provide the total amount of client money held at the reporting date. Firms should be identifying this already to ensure compliance with *CASS*. For *UK consolidation group* reports, firms should only include client money to which *CASS* applies.

FSA002 – Income statement

...

32B Fees and commissions expenses

Include commissions paid or shared with other firms, plus fees, brokerage and other charges paid in relation to the execution, registration or clearing of transactions. Commissions paid to staff should be reported under 35B.

...

36B Of which: Staff costs (ie non-discretionary)

Include salary costs, employer's national insurance contributions and social security costs, the employer's contribution to any pension scheme, and benefits in kind. Also include here commissions paid to staff on business they have introduced.

37B Of which: Charges for discretionary staff costs

Include discretionary bonuses and profit/performance share and share option schemes. Any commissions paid to staff on business they did not introduce should be recorded here.

...

FSA002 – Income statement validations

Internal validations

...

| Validation number | Data element | | |
|-------------------|----------------|---|--------------------------------|
| 1 | ... | | |
| <u>1a</u> | 1A | ≤ | 1B |
| 2 | ... | | |
| ... | | | |
| 8 | ... | | |
| <u>8a</u> | 34A | ≤ | 34B |
| 9 | ... | | |
| 10 | 39B | = | 40B + 41B [deleted] |
| ... | | | |

FSA003 – Capital adequacy

...

31A Excess on limits for innovative tier one instruments

The amount reported in 26A which is in excess of the limits set out in *GENPRU 2.2.30R*. See also *GENPRU 2.2.25R*. As set out in *GENPRU 2.2.25R* to *GENPRU 2.2.27R*, the excess is however available in *upper tier two capital* in ~~3837A~~.

31B Excess on limits for innovative tier one instruments

In line with *GENPRU 2.2.42R*, *innovative tier one capital* cannot be included in *tier one capital resources*. This figure equates to the whole of the firm's *innovative tier one capital* (26A) ~~with the signs reversed~~. As set out in *GENPRU 2.2.25R* to *GENPRU 2.2.27R*, the capital is however available in *upper tier two capital* in ~~3837B~~.

...

39A Revaluation reserve

See *GENPRU 2.2.185R*.

[CEBS' CA 1.2.1.2 plus CA 1.2.1.3]

...

40A General/collective provisions

See ~~GENPRU 2.2.197~~187R to ~~GENPRU 2.2.189R~~.

...

69A Base capital resources requirement

...

If the report is for a *UK consolidation group*, this should be zero – see ~~BIPRU 8.3.6R~~8.3.3G.

...

76A Variable capital requirements to be met from tier one and tier two capital

See ~~BIPRU~~GENPRU 2.2.44R. This is the sum of the *credit risk capital component* (data element 77A), the *operational risk capital requirement* (data element 85A, less data element 90A if applicable) and the *counterparty risk capital component* (data element 91A). It also includes that part of 92A that is not met from tier three capital alone (58A).

77A Total credit risk capital component

See ~~GENPRU 2.1.39R~~BIPRU 3.1.5R, as modified if a firm has an IRB permission.

A further breakdown of this figure is provided quarterly in FSA004 for those firms that are required to report that data item.

...

81A Under foundation IRB approach

The *credit risk capital component* under *BIPRU 3* calculated in accordance with a firm's IRB permission to use the foundation IRB approach and *BIPRU 4*. This figure covers the following exposures classes:

- central government and central banks (~~BIPRU 4.3.2R (1)~~)
- institutions (~~BIPRU 3.4.2R (2)~~4.3.2R (2)); and
- corporates (~~BIPRU 3.4.2R (3)~~4.3.2R (3)).

...

82A Retail IRB

This covers the *credit risk capital component* under *BIPRU 3* calculated in accordance with a firm's IRB permission to use the advanced IRB approach and *BIPRU 4*, and covers the retail exposure class (~~BIPRU 3.4.2R (4)~~4.3.2R (4)).

...

91A Counterparty risk capital component

See ~~BIPRU 14.1.3R~~14.2.1R.

...

104A Fixed overheads requirement

This should only be completed by *BIPRU limited activity firms* and *BIPRU limited licence firms*. See ~~GENPRU 2.1.41~~53R to ~~GENPRU 2.1.46~~59G.

...

105A Capital resources requirement arising from capital floors

This is only relevant for a firm that has adopted the *IRB approach*. Firms should enter the capital resources required to equal or exceed the amounts defined in *BIPRU TP 2* and *BIPRU TP 2.38R* in particular. When reporting, the scaling factors set out in *BIPRU TP 2.38R* should have been applied.

...

108A Individual capital guidance – total capital resources

Enter the amount of total capital resources that the FSA considers the firm should hold in order to meet *GENPRU 1.2.26R* (adequate financial resources). This amount can be calculated from information provided in the most recent letter the firm has received from the FSA setting out Individual Capital Guidance (as described in ~~*GENPRU*~~*BIPRU 2.2.12G*). ...

...

111A Surplus/(deficit) general purpose capital over ICG

This is the amount in data element 57B less the amount in data element 109A. However, if no ICG has been set and data element 109A is 0, this should also be 0.

...

120A (Deficit reduction amount) if used

This is the value of any *deficit reduction amount* substituted for a *defined benefit liability* in respect of a *defined benefit occupational pension scheme*. See *GENPRU 1.3.9R(2)(b)*. It should be entered as a positive figure.

...

FSA003 – Capital adequacy validations

Internal validations

...

Validation number Data element

...

11 ...

12 [Not used]

13 ...

...

30 ...

31 [Not used]

32 ...

...

63 ~~63A~~ = ~~59A + 60A + 61A – 62A – 92A~~ [deleted –
replaced by validation 102]

64 ~~63B~~ = ~~59B + 60B + 61B – 62B – 92B~~ [deleted –
replaced by validation 103]

| | | | |
|------------|-------------|---|--|
| ... | | | |
| 72 | ... | | |
| <u>72a</u> | 71A | | If $((72A + 73A + 74A + 75A) > 0)$, then 0 [deleted] |
| <u>72b</u> | 72A | | If $((71A + 73A + 74A + 75A) > 0)$, then 0 [deleted] |
| <u>72c</u> | 73A | | If $((71A + 72A + 74A + 75A) > 0)$, then 0 [deleted] |
| <u>72d</u> | 74A | | If $((71A + 72A + 73A + 75A) > 0)$, then 0 [deleted] |
| <u>72e</u> | 75A | | If $((71A + 72A + 73A + 74A) > 0)$, then 0 [deleted] |
| 73 | 71A | = | $76A + 92A$ [deleted – replaced by validation 104] |
| 74 | 72A | = | $76A + 92A$ [deleted – replaced by validation 105] |
| 75 | 73A | = | $76A + 92A$ [deleted – replaced by validation 106] |
| 76 | 74A | = | $\text{Max}((77A + 91A + 93A + 103A), 104A)$ [deleted – replaced by validation 107] |
| 77 | 75A | = | $\text{Max}((77A + 91A + 93A + 103A), 104A)$ [deleted – replaced by validation 108] |
| 78 | ... | | |
| 79 | | | [Not used] |
| 80 | ... | | |
| ... | | | |
| 86 | 92A | = | $92A + 103A + 104A$ [deleted – replaced by validation 109] |
| ... | | | |
| 93 | 107A | = | $15A/70A$ [deleted – replaced by validation 110] |
| 94 | 107B | = | $15B/70A$ [deleted – replaced by validation 111] |
| ... | | | |
| 97 | 112A | | If $8A$ — no, then 0 [deleted – replaced by validation 112] |
| ... | | | |
| 99 | 127A + 128A | = | $51A + 52A + 53A$ — 126A [deleted – replaced by validation 113] |
| ... | | | |

| | | | |
|------------|--------------------|---|--|
| <u>102</u> | <u>63A</u> | = | <u>Max (59A + 60A + 61A – 62A – 92A), 0</u> |
| <u>103</u> | <u>63B</u> | = | <u>Max (59B + 60B + 61B – 62B – 92A), 0</u> |
| <u>104</u> | <u>71A</u> | | <u>If 1A = Yes, then 76A + 92A, else 0</u> |
| <u>105</u> | <u>72A</u> | | <u>If 2A = Yes, then 76A + 92A, else 0</u> |
| <u>106</u> | <u>73A</u> | | <u>If 3A = Yes, then 76A + 92A, else 0</u> |
| <u>107</u> | <u>74A</u> | | <u>If 4A = Yes, then (if 8A = Yes, 0, else (Max (77A + 91A + 93A + 103A), 104A)), else 0</u> |
| <u>108</u> | <u>75A</u> | | <u>If 8A = Yes, then (Max ((77A + 91A + 93A + 103A), 104A)), else 0</u> |
| <u>109</u> | <u>92A</u> | = | <u>93A + 103A + 104A</u> |
| <u>110</u> | <u>107A</u> | = | <u>(15A/70A) * 100</u> |
| <u>111</u> | <u>107B</u> | = | <u>(15B/70A) * 100</u> |
| <u>112</u> | <u>112A</u> | | <u>If 8A = no, then 0</u> |
| <u>113</u> | <u>127A + 128A</u> | = | <u>49A + 50A + 51A – 126A</u> |

...

External validations

Validation number Data element

...

| | | | |
|-----------|------------|---|-------------------|
| 4 | ... | | |
| <u>4a</u> | <u>84A</u> | = | <u>FSA004.33A</u> |
| 5 | ... | | |

...

| | | | |
|-----------|-------------|---|--|
| <u>15</u> | <u>103A</u> | ≥ | <u>FSA008.5RT</u> |
| <u>16</u> | <u>103A</u> | | <u>If FSA008.3A = no, then (103A = FSA008.5RT), else (103A ≥ FSA008.5RT)</u> |

...

FSA004– Credit risk validations

...

Internal validations

...

Validation number Data element

| | | | |
|---|---------------|---|--|
| 1 | 1A | = | 2A+3A+4A+5A+6A+7A+8A+9A+10A+11A+12A+13A+14A+15A+16A+17B [deleted – replaced by validation 14] |
|---|---------------|---|--|

...

| | | | |
|-----------|-----------|---|--|
| <u>14</u> | <u>1A</u> | = | <u>2A + 3A + 4A + 5A + 6A + 7A + 8A + 9A + 10A + 11A + 12A + 13A + 14A + 15A + 16A + 17A</u> |
|-----------|-----------|---|--|

$$\underline{15} \quad \underline{33A} \quad = \quad \underline{34A + 35A + 36A}$$

$$\underline{16} \quad \underline{33B} \quad = \quad \underline{34B + 35B + 36B}$$

External validations

| Validation number | Data element | |
|-------------------|----------------|--|
| 1 | 1A | = FSA003.83A [deleted – replaced by validation 6] |
| 2 | 18A | = FSA003.85A [deleted – replaced by validation 7] |
| 3 | 23A | = FSA003.86A [deleted – replaced by validation 8] |
| 4 | 28A | = FSA003.87A [deleted – replaced by validation 9] |
| 5 | 33A | = FSA003.88A [deleted – replaced by validation 10] |
| <u>6</u> | <u>1A</u> | = <u>FSA003.79A</u> |
| <u>7</u> | <u>18A</u> | = <u>FSA003.81A</u> |
| <u>8</u> | <u>23A</u> | = <u>FSA003.82A</u> |
| <u>9</u> | <u>28A</u> | = <u>FSA003.83A</u> |
| <u>10</u> | <u>33A</u> | = <u>FSA003.84A</u> |

FSA005 – Market risk

...

18 Total interest rate PRR

This is the sum of the general interest rate, specific interest rate, securitisation exposures/unrated liquidity facilities, ordinary CDS, securitisation CDS, basic interest rate, options, CAD1 and other PRRs.

...

FSA005 – Market risk validations

Internal validations

Data elements are referenced by row then column.

| Validation number | Data element | |
|-------------------|----------------|---|
| ... | | |
| 4 | 18G | = 3G + 10G + 11G + 12G + 13G + 14G + 15H + 16H + 17H [deleted – replaced by validation 52] |
| ... | | |
| <u>52</u> | <u>18G</u> | = <u>3G + 10G + 11G + 12G + 13G + 14G + 15G + 16G + 17G</u> |

FSA007 – Operational risk

...

18 Loss events

In this section, report individual loss events that have occurred during the reporting period which are greater than 1% of the capital resources reported in data element ~~4A~~15A on data item FSA003 at the previous accounting reference date (in 2008 firms should alternatively use the figure reported in data element 25A on FSA009). List each loss event on a separate line.

...

FSA007 – Operational risk validations

Internal validations

...

Validation Data element
number

1 ~~4A~~ If $1A = \text{Yes}$, then $(2A+3A+5A+6A+6A+7A+8A+9A+10A+11A) > 0$, else $(2A+3A+5A+6A+6A+7A+8A+9A+10A+11A) = 0$
[deleted – replaced by validation 5]

...

5 1A If $1A = \text{Yes}$, then $(2A + 3A + 4A + 5A + 6A + 7A + 8A + 9A + 10A + 11A) > 0$, else $(2A + 3A + 4A + 5A + 6A + 7A + 8A + 9A + 10A + 11A) = 0$

...

FSA008 – Large exposures

...

Part 1 – Large exposures at the reporting date

This section should contain details of all *large exposures* at the reporting date, as defined in GENPRU-BIPRU 10.5.1R.

...

5D % of capital resources under *BIPRU* 10.5.3R

This is column C as a percentage of data element ~~5A~~4A, and should be 10% or more. It should be entered to two decimal places, omitting the % sign.

5E Exposure after credit risk mitigation

This is the figure reported in column ~~D~~C after *credit risk mitigation*. This figure is subsequently broken down in columns F to M.

...

5N Trading book concentration risk excess

This is the *trading book concentration risk excess*, arising under ~~BIPRU 10.5.10R~~10.5.20R, expressed as a percentage of data element 4B. See ~~BIPRU 10.5.9R to 10.5.13R~~ for further details. It should be entered to two decimal places, omitting the % sign.

5P Trading book concentration risk excesses that have existed for 10 business days or less

This is the amount of the *trading book concentration risk excesses* that have existed for 10 business days or less, as a percentage of data element 3B. A total is given for this column to monitor it against ~~BIPRU 10.5.11R~~10.5.12R.

5Q Trading book concentration risk excesses that have persisted for more than 10 business days

This is the amount of the *trading book concentration risk excesses* that have persisted for more than 10 business days. A total for this column is given to monitor it against ~~BIPRU 10.5.12R~~10.5.13R.

5R CNCOM

The amount of CNCOM calculated as set out in ~~BIPRU 10.5.14R to 10.5.31G~~10.5.16G to 10.5.24G. It should agree with the amount reported in data element 103A on FSA003 for the same reporting date, except when the firm is a member of a *UK integrated group* when there may be some additional CNCOM attributable to the firm.

...

5V Credit risk capital requirement

This is the credit risk capital requirement for the exposure, calculated in accordance with ~~BIPRU 2.1.39R~~ GENPRU 2.1.51R.

6A Confirmation

Firms should confirm that we have been notified under BIPRU 10.5.9R of all exposures ~~in accordance with BIPRU 10.5.7R~~ that have exceeded, or will exceed, the limits set out in BIPRU 10.5.6R or 10.5.8R.

...

FSA008 – Large exposures validations

Internal validations

...

| <u>Validation number</u> | <u>Data element</u> | | |
|--------------------------|---------------------|---|--|
| 1 | 4A | ≠ | 4B <u>[deleted]</u> |
| ... | | | |
| 4 | 5D | = | 5C/4A <u>[deleted – replaced by validation 38]</u> |
| ... | | | |
| 7 | 5G | = | 5F/4A <u>[deleted – replaced by validation 39]</u> |

| | | | |
|-----------|-----------|---|---|
| ... | | | |
| 9 | <u>5J</u> | = | <u>5H/4A [deleted – replaced by validation 40]</u> |
| ... | | | |
| 12 | <u>5L</u> | = | <u>5K/4A [deleted – replaced by validation 41]</u> |
| 13 | <u>5M</u> | = | <u>(5H+5K)/4A [deleted – replaced by validation 42]</u> |
| ... | | | |
| 15 | <u>5N</u> | = | <u>(5H+5K)/4B [deleted – replaced by validation 43]</u> |
| ... | | | |
| 23 | <u>7D</u> | = | <u>7C/4A [deleted – replaced by validation 44]</u> |
| ... | | | |
| 26 | <u>7G</u> | = | <u>7F/4A [deleted – replaced by validation 45]</u> |
| .. | | | |
| 28 | <u>7J</u> | = | <u>7H/4A [deleted – replaced by validation 46]</u> |
| ... | | | |
| 31 | <u>7L</u> | = | <u>7K/4A [deleted – replaced by validation 47]</u> |
| 32 | <u>7M</u> | = | <u>(7H+7K)/4A [deleted – replaced by validation 48]</u> |
| ... | | | |
| <u>36</u> | <u>8H</u> | ≡ | <u>8F + 8G – (4B/4)</u> |
| <u>37</u> | <u>5D</u> | ≥ | <u>10.00</u> |
| <u>38</u> | <u>5D</u> | ≡ | <u>5C/4A * 100</u> |
| <u>39</u> | <u>5G</u> | ≡ | <u>5F/4A * 100</u> |
| <u>40</u> | <u>5J</u> | ≡ | <u>5H/4A * 100</u> |
| <u>41</u> | <u>5L</u> | ≡ | <u>5K/4A * 100</u> |
| <u>42</u> | <u>5M</u> | ≡ | <u>(5H+5K)/4A * 100</u> |
| <u>43</u> | <u>5N</u> | ≡ | <u>(5H+5K)/4B * 100</u> |
| <u>44</u> | <u>7D</u> | ≡ | <u>7C/4A * 100</u> |
| <u>45</u> | <u>7G</u> | ≡ | <u>7F/4A * 100</u> |
| <u>46</u> | <u>7J</u> | ≡ | <u>7H/4A * 100</u> |
| <u>47</u> | <u>7L</u> | ≡ | <u>7K/4A * 100</u> |
| <u>48</u> | <u>7M</u> | ≡ | <u>(7H+7K)/4A * 100</u> |
| ... | | | |

External validations

| Validation number | Data element | |
|-------------------|--------------|--|
| 1 | <u>5RT</u> | If 3A = no, then (5RT = FSA003.103A) [deleted] |
| <u>2</u> | <u>5RT</u> | <u>If 3A = no, then (5RT = FSA003.103A), else (5RT ≤</u> |

FSA009 – Key data

...

19A Total tier one capital after deductions

This figure is equivalent to Stage F in:

- ...
- *GENPRU 2 Annex 6R*, for a *BIPRU investment firm* with a waiver from consolidated supervision.

It is also equivalent to data element 16A in FSA003.

20A Total tier two capital after deductions

This figure is equivalent to stage K in:

- ...
- *GENPRU 2 Annex 6R*, for a *BIPRU investment firm* with a waiver from consolidated supervision.

It is also equivalent to data element 35A in FSA003.

21A Deductions from the totals of tier one and two

This figure is equivalent to stage M in:

- ...
- *GENPRU 2 Annex 6R*, for a *BIPRU investment firm* with a waiver from consolidated supervision.

It is also equivalent to data element 48A in FSA003.

22A Capital resources for large exposures

This is the total tier one plus tier two capital after deductions. It is equivalent to Stage N in:

- ...
- *GENPRU 2 Annex 6R*, for a *BIPRU investment firm* with a waiver from consolidated supervision.

It is also equivalent to data element 57A in FSA003.

23A Total tier three capital

This figure is equivalent to Stage Q in:

- ...
- *GENPRU 2 Annex 6R*, for a *BIPRU investment firm* with a waiver from consolidated supervision.

It is also equivalent to data element 58A in FSA003.

24A Deductions from total capital

This is equivalent to Stage S in:

- ...

- *GENPRU 2 Annex 6R*, for a *BIPRU investment firm* with a waiver from consolidated supervision.

It is also equivalent to data element 65A in FSA003.

25A Total capital after deductions

This figure is equivalent to Stage T in:

- ...
- *GENPRU 2 Annex 6R*, for a *BIPRU investment firm* with a waiver from consolidated supervision.

It is also equivalent to data element 15A in FSA003.

...

29A Total credit risk capital component

This will be completed by firms that have adopted one of the new approaches to credit risk at the reporting date.

It is equivalent to data element 77A in FSA003.

30A Total operational risk capital requirement

This will be completed by firms that have adopted one of the new approaches to credit risk at the reporting date.

It is equivalent to data element 85A in FSA003.

31A Reduction in operational risk capital requirement under BIPRU TP 12.8R

...

Firms should report here the amount by which the *ORCR* reported in 29A is reduced as a result of the calculation in *BIPRU TP 12.8R* (thus 30A less this data element will give the reduced *ORCR*).

It is equivalent to data element 90A in FSA003.

32A Counterparty risk capital component

This will be completed by firms that have adopted one of the new approaches to credit risk at the reporting date.

It is equivalent to data element 91A in FSA003.

33A Total market risk capital requirement

This will only be completed by firms that have adopted one of the new approaches to credit risk at the reporting date.

It is equivalent to data element 93A in FSA003.

34A Concentration risk capital component

This will only be completed by firms that have adopted one of the new approaches to credit risk at the reporting date.

It is equivalent to data element 103A in FSA003.

35A Fixed overheads requirement

See *GENPRU 2.1.40R* to *GENPRU 2.1.46G* to *GENPRU 2.1.53R* to *GENPRU 2.1.59G*.

It is equivalent to data element 104A in FSA003.

36A Capital requirement

...

... Although this may be expected, firms should be able to explain how the differences from that have arisen.

For firms that have adopted the new approaches to credit risk and have answered Yes to data element 18A, it is equivalent to data element 70A in FSA003.

37A Base capital resources requirement

See ~~GENPRU 2.1.29R~~. Enter here the firm's *base capital resources requirement*, converted into the currency of reporting. See *GENPRU 2.1.41R* to *GENPRU 2.1.43G*, *GENPRU 2.1.47R* and *GENPRU 2.1.48R*. *UK banks* authorised before 1993 should also see *GENPRU 2.1.60R* to *GENPRU 2.1.62R*.

If the report is for a *UK consolidation group*, this should be zero – see *BIPRU 8.3.3G*.

It is equivalent to data element 69A in FSA003.

38A Capital resources requirement arising from the operation of capital floors

...

When reporting, the scaling factors set out in *BIPRU TP 2.8R* should have been applied.

It is equivalent to data element 105A in FSA003.

...

40A Individual capital guidance – total capital resources

...

... Total capital resources after deductions are as defined in *GENPRU 2.2.12R* and is stage T in *GENPRU 2 Annexes 2R* to *6R* as appropriate. The amount of total capital resources should be shown in data element ~~24A~~25A. See *BIPRU 2.2.16G*.

This data element should be used where an ICG letter provides guidance on the amount of total capital or is silent on the nature of the capital which can be used to meet the obligation in *GENPRU 1.2.26R*.

For firms (*UK banks* and *building societies*) that previously had an Individual Capital Ratio (ICR) or Threshold Ratio (TR) set, the data item should be completed as follows. For those firms that are not yet on the new approaches to credit risk (i.e. have responded 'no' to data item 18A), the figure reported should be the banking book risk weighted assets multiplied by the banking book ICR or TR plus, if appropriate, the total trading book notional risk weighted assets multiplied by the trading book ICR or TR. If the firm has adopted the new approaches to credit risk and responded 'yes' to data item 18A, then the figure entered here should be calculated in accordance with the letter sent to firms late last year, unless the FSA has subsequently set an ICG.

If no ICG has been set, firms should enter 0 here.

...

FSA010 – Liquidity Mismatch

...

Definitions

...

Part 4: Calculation of mismatches and exceptions reporting

Calculation of mismatches

...

All mismatch percentages (~~110A-110C and 121A-121C and also 125B and 125C~~ 110B-110D, 124B-124D, 125B and 125C) should be reported to two decimal places. ...

The figures that are entered in elements ~~114A-114C, 118A-118C and 120A-120C~~ 114B-114D, 118B-118D and 120B-120D should be shown to two decimal places. Thus, if it had been agreed that 15% of undrawn commitments to lend should be included in the 'demand' column, 15.00 should be entered in data elements ~~118A-118C~~ 118B-118D.

In order for the forms to be processed, mismatch calculations should be completed on both the contractual basis and the behaviourally adjusted basis, even if the final figures (in ~~110A-110C and 124A-124C~~ 110B-110D and 124B-124D) will be the same. Firms should only enter figures in ~~114A-114C~~ 114B-114D if figures have previously been agreed with the supervisors: if no figures have been agreed, line ~~113A-113C~~ 113B-113D should be blank. If no behavioural adjustments have been agreed for data elements ~~118A-118C or 120A-120C~~ 118B-118D and 120B-120D, firms should enter the figure 15.00 in these boxes (assuming they have figures in elements 58A or 59A respectively, otherwise the items should remain blank). ...

...

FSA010 – Mismatch liquidity validations

...

Internal validations

...

PART 4: CALCULATION OF LIQUIDITY MISMATCHES

Ref Item No
No

...

14 ~~107C~~ =~~104C~~ [~~deleted – replaced by validation 55~~]

...

16 ~~107D~~ =~~104D~~ [~~deleted – replaced by validation 56~~]

...

25 ~~113B~~ =~~if (114B <> 0, then (114B * 57A / 100), else no validation)~~ [~~deleted – replaced by validation 57~~]

...

29 ~~113C~~ =~~if (114C <> 0, then (114C * 57A / 100), else no validation)~~ [~~deleted – replaced by~~]

| | | |
|-----------|-------------|---|
| | | <u>validation 58]</u> |
| ... | | |
| 33 | <u>113D</u> | <u>= if (114D <math>\diamond 0</math>, then (114D * 57A / 100), else no validation) [deleted – replaced by validation 59]</u> |
| ... | | |
| 36 | <u>117B</u> | <u>= if (118B <math>\diamond 0</math>, then (118B * 58A / 100), else no validation) [deleted – replaced by validation 60]</u> |
| 37 | <u>119B</u> | <u>= if (120B <math>\diamond 0</math>, then (120B * 59A / 100), else no validation) [deleted – replaced by validation 61]</u> |
| ... | | |
| 40 | <u>117C</u> | <u>= if (118C <math>\diamond 0</math>, then (118C * 58A / 100), else no validation) [deleted – replaced by validation 62]</u> |
| 41 | <u>119C</u> | <u>= if (120C <math>\diamond 0</math>, then (120C * 59A / 100), else no validation) [deleted – replaced by validation 63]</u> |
| ... | | |
| 44 | <u>117D</u> | <u>= if (118D <math>\diamond 0</math>, then (118D * 58A / 100), else no validation) [deleted – replaced by validation 64]</u> |
| 45 | <u>119D</u> | <u>= if (120D <math>\diamond 0</math>, then (120D * 59A / 100), else no validation) [deleted – replaced by validation 65]</u> |
| ... | | |
| <u>55</u> | <u>107C</u> | <u>= 104C + 105B + 106B</u> |
| <u>56</u> | <u>107D</u> | <u>= 104D + 105B + 106B</u> |
| <u>57</u> | <u>113B</u> | <u>= 114B * 57A / 100</u> |
| <u>58</u> | <u>113C</u> | <u>= 114C * 57A / 100</u> |
| <u>59</u> | <u>113D</u> | <u>= 114D * 57A / 100</u> |
| <u>60</u> | <u>117B</u> | <u>= 118B * 58A / 100</u> |
| <u>61</u> | <u>119B</u> | <u>= 120B * 59A / 100</u> |
| <u>62</u> | <u>117C</u> | <u>= 118C * 58A / 100</u> |
| <u>63</u> | <u>119C</u> | <u>= 120C * 59A / 100</u> |
| <u>64</u> | <u>117D</u> | <u>= 118D * 58A / 100</u> |
| <u>65</u> | <u>119D</u> | <u>= 120D * 59A / 100</u> |

FSA012 – Liquidity mismatch (for EEA branches that do not have permission to accept deposits) validations

Validations

...

| Validation number | Data element | | |
|-------------------|--------------|----------|--|
| 1 | 3A | = | 2A/1A <u>[deleted – replaced by validation 3]</u> |
| 2 | 3B | = | 2B/1A <u>[deleted – replaced by validation 4]</u> |
| <u>3</u> | <u>3A</u> | <u>=</u> | <u>(2A/1A) * 100</u> |
| <u>4</u> | <u>3B</u> | <u>=</u> | <u>(2B/1A) * 100</u> |

FSA013 - Stock liquidity

...

3A UK Treasury Bills

Enter holdings of UK Treasury bills issued by H M Government. UK Treasury bills denominated in euros and Bills in any currency for which the Bank of England is obligor may also be included.

...

9A Wholesale sterling net outflow over five working days

A sterling stock liquidity bank's wholesale sterling net outflow is obtained by subtracting wholesale sterling assets maturing over the next five working days and reserves that are held in the Bank of England's reserves scheme, from wholesale sterling liabilities falling due over the same period.

...

16A Sterling liquidity ratio (LQR)

The sterling liquidity ratio should be 100% or more unless it is appropriate for the firm to maintain a lower ratio (such cases should be agreed with the FSA). The figure should be calculated to two decimal places (rounding .005 and above up, and below .005 down). ~~The calculated figure should then be multiplied by 100 and reported in this data element as integers.~~

...

FSA013 – Stock liquidity validations

Internal validations

...

| Reference number | Data element | | |
|------------------|--------------|--|--|
|------------------|--------------|--|--|

...

| | | | |
|---|-----|---|---|
| 8 | 16A | = | If 9A>0, then (6A/(9A-12A+15A)) multiplied by 100 to 2 decimal places, (rounding 5 and over up, and under 5 down), then multiplied by 100, otherwise (6A/(0-12A+15A)) multiplied by 100 to 2 decimal places, (rounding 5 and over up, and under 5 down), then multiplied |
|---|-----|---|---|

by 100 [deleted – replaced by validation 9]

9 16A ≡ If 9A>0, then
(6A/(9A – 12A + 15A)) multiplied by 100 to 2 decimal
places, (rounding 5 and over up, and under 5 down),
otherwise
(6A/(0 – 12A + 15A)) multiplied by 100 to 2 decimal places,
(rounding 5 and over up, and under 5 down)

FSA014 – Forecast data

...

1A Net interest income

This item should be equivalent to data elements 2B minus ~~25B~~26B on data item FSA002
(Income statement).

...

FSA017 – Interest rate gap report validations

Internal validations

Data elements are referenced first by row then by column.

| Validation number | Data element | |
|-------------------|----------------|--|
| ... | | |
| 3 | ... | |
| 4 | 3A | = 2A <u>[deleted – replaced by validation 201]</u> |
| ... | | |
| 8 | 6A | = 5A <u>[deleted – replaced by validation 202]</u> |
| ... | | |
| 11 | 9A | = 9Q <u>[deleted – replaced by validation 203]</u> |
| ... | | |
| 13 | 10A | = 2A+4A+5A+7A+8A+9A <u>[deleted – replaced by validation 205]</u> |
| 14 | 10B | = 2B+4B+5B+7B+8B <u>[deleted – replaced by validation 206]</u> |
| 15 | 10C | = 2C+4C+5C+7C <u>[deleted – replaced by validation 207]</u> |
| 16 | 10D | = 2D+4D+5D+7D <u>[deleted – replaced by validation 208]</u> |
| 17 | 10E | = 2E+4E+5E+7E <u>[deleted – replaced by validation 209]</u> |
| 18 | 10F | = 2F+4F+5F+7F <u>[deleted – replaced by validation 210]</u> |
| 19 | 10G | = 2G+4G+5G+7G <u>[deleted – replaced by validation 211]</u> |
| 20 | 10H | = 2H+4H+5H+7H <u>[deleted – replaced by validation 212]</u> |
| 21 | 10J | = 2J+4J+5J+7J <u>[deleted – replaced by validation 213]</u> |
| 22 | 10K | = 2K+4K+5K+7K <u>[deleted – replaced by validation 214]</u> |
| 23 | 10L | = 2L+4L+5L+7L <u>[deleted – replaced by validation 215]</u> |
| 24 | 10M | = 2M+4M+5M+7M <u>[deleted – replaced by validation 216]</u> |
| 25 | 10N | = 2N+4N+5N+7N <u>[deleted – replaced by validation 217]</u> |
| 26 | 10P | = 2P+4P+5P+7P <u>[deleted – replaced by validation 218]</u> |
| 27 | 10Q | = 2Q+4Q+5Q+7Q <u>[deleted – replaced by validation 219]</u> |
| ... | | |
| 48 | 15A | = 14A <u>[deleted – replaced by validation 220]</u> |
| ... | | |
| 52 | 18A | = 17A <u>[deleted – replaced by validation 221]</u> |
| ... | | |
| 57 | 21A | = 21Q <u>[deleted – replaced by validation 223]</u> |
| ... | | |
| 60 | 23A | = 22A <u>[deleted – replaced by validation 224]</u> |

...

62 24A = ~~14A+16A+17A+19A+20A+21A+22A~~[deleted – replaced by validation 225]

63 24B = ~~14B+16B+17B+19B+20B+22B~~[deleted – replaced by validation 226]

64 24C = ~~14C+16C+17C+19C+22C~~[deleted – replaced by validation 227]

65 24D = ~~14D+16D+17D+19D+22D~~[deleted – replaced by validation 228]

66 24E = ~~14E+16E+17E+19E+22E~~[deleted – replaced by validation 229]

67 24F = ~~14F+16F+17F+19F+22F~~[deleted – replaced by validation 230]

68 24G = ~~14G+16G+17G+19G+22G~~[deleted – replaced by validation 231]

69 24H = ~~14H+16H+17H+19H+22H~~[deleted – replaced by validation 232]

70 24J = ~~14J+16J+17J+19J+22J~~[deleted – replaced by validation 233]

71 24K = ~~14K+16K+17K+19K+22K~~[deleted – replaced by validation 234]

72 24L = ~~14L+16L+17L+19L+22L~~[deleted – replaced by validation 235]

73 24M = ~~14M+16M+17M+19M+22M~~[deleted – replaced by validation 236]

74 24N = ~~14N+16N+17N+19N+22N~~[deleted – replaced by validation 237]

75 24P = ~~14P+16P+17P+19P+22P~~[deleted – replaced by validation 238]

76 24Q = ~~14Q+16Q+17Q+19Q+22Q~~[deleted – replaced by validation 239]

...

114 30B = ~~28B~~[deleted]

115 30C = ~~28B+28C~~[deleted]

116 30D = ~~28B+28C+28D~~[deleted]

117 30E = ~~28B+28C+28D+28E~~[deleted]

118 30F = ~~28B+28C+28D+28E+28F~~[deleted]

119 30G = ~~28B+28C+28D+28E+28F+28G~~[deleted]

120 30H = ~~28B+28C+28D+28E+28F+28G+28H~~[deleted]

121 30J = ~~28B+28C+28D+28E+28F+28G+28H+28J~~[deleted]

122 30K = ~~28B+28C+28D+28E+28F+28G+28H+28J+28K~~[deleted]

123 30L = ~~28B+28C+28D+28E+28F+28G+28H+28J+28K+28L~~[deleted]

124 30M = ~~28B+28C+28D+28E+28F+28G+28H+28J+28K+28L+28M~~[deleted]

125 30N = ~~28B+28C+28D+28E+28F+28G+28H+28J+28K+28L+28M+28N~~[deleted]

126 30P = ~~28B+28C+28D+28E+28F+28G+28H+28J+28K+28L+28M+28N+28P~~[deleted]

127 30Q = ~~28B+28C+28D+28E+28F+28G+28H+28J+28K+28L+28M+28N+28P+28Q~~[deleted]

- 128 31B = ~~28B+28C+28D+28E+28F+28G+28H+28J+28K+28L+28M+28N+28P+28Q~~[deleted]
- 129 31C = ~~28C+28D+28E+28F+28G+28H+28J+28K+28L+28M+28N+28P+28Q~~[deleted]
- 130 31D = ~~28D+28E+28F+28G+28H+28J+28K+28L+28M+28N+28P+28Q~~[deleted]
- 131 31E = ~~28E+28F+28G+28H+28J+28K+28L+28M+28N+28P+28Q~~[deleted]
- 132 31F = ~~28F+28G+28H+28J+28K+28L+28M+28N+28P+28Q~~[deleted]
- 133 31G = ~~28G+28H+28J+28K+28L+28M+28N+28P+28Q~~[deleted]
- 134 31H = ~~28H+28J+28K+28L+28M+28N+28P+28Q~~[deleted]
- 135 31J = ~~28J+28K+28L+28M+28N+28P+28Q~~[deleted]
- 136 31K = ~~28K+28L+28M+28N+28P+28Q~~[deleted]
- 137 31L = ~~28L+28M+28N+28P+28Q~~[deleted]
- 138 31M = ~~28M+28N+28P+28Q~~[deleted]
- 139 31N = ~~28N+28P+28Q~~[deleted]
- 140 31P = ~~28P+28Q~~[deleted]
- 141 31Q = ~~28Q~~[deleted]
- 142 32B = ~~29B~~[deleted]
- 143 32C = ~~29B+29C~~[deleted]
- 144 32D = ~~29B+29C+29D~~[deleted]
- 145 32E = ~~29B+29C+29D+29E~~[deleted]
- 146 32F = ~~29B+29C+29D+29E+29F~~[deleted]
- 147 32G = ~~29B+29C+29D+29E+29F+29G~~[deleted]
- 148 32H = ~~29B+29C+29D+29E+29F+29G+29H~~[deleted]
- 149 32J = ~~29B+29C+29D+29E+29F+29G+29H+29J~~[deleted]
- 150 32K = ~~29B+29C+29D+29E+29F+29G+29H+29J+29K~~[deleted]
- 151 32L = ~~29B+29C+29D+29E+29F+29G+29H+29J+29K+29L~~[deleted]
- 152 32M = ~~29B+29C+29D+29E+29F+29G+29H+29J+29K+29L+29M~~[deleted]
- 153 32N = ~~29B+29C+29D+29E+29F+29G+29H+29J+29K+29L+29M+29N~~[deleted]
- 154 32P = ~~29B+29C+29D+29E+29F+29G+29H+29J+29K+29L+29M+29N+29P~~[deleted]
- 155 32Q = ~~29B+29C+29D+29E+29F+29G+29H+29J+29K+29L+29M+29N+29P+29Q~~[deleted]
- 156 33B = ~~29B+29C+29D+29E+29F+29G+29H+29J+29K+29L+29M+29N+29P+29Q~~[deleted]
- 157 33C = ~~29C+29D+29E+29F+29G+29H+29J+29K+29L+29M+29N+29P~~

+29Q[deleted]

158 33D = 29D+29E+29F+29G+29H+29J+29K+29L+29M+29N+29P+29Q
[deleted]

159 33E = 29E+29F+29G+29H+29J+29K+29L+29M+29N+29P+29Q[delet
ed]

160 33F = 29F+29G+29H+29J+29K+29L+29M+29N+29P+29Q[deleted]

161 33G = 29G+29H+29J+29K+29L+29M+29N+29P+29Q[deleted]

162 33H = 29H+29J+29K+29L+29M+29N+29P+29Q[deleted]

163 33J = 29J+29K+29L+29M+29N+29P+29Q[deleted]

164 33K = 29K+29L+29M+29N+29P+29Q[deleted]

165 33L = 29L+29M+29N+29P+29Q[deleted]

166 33M = 29M+29N+29P+29Q[deleted]

167 33N = 29N+29P+29Q[deleted]

168 33P = 29P+29Q[deleted]

169 33Q = 29Q[deleted]

170 36A = 36B+36C+36D+36E+36F+36G+36H+36J+36K+36L+36M+36N
+36P+36Q[deleted]

171 37A = 37B+37C+37D+37E+37F+37G+37H+37J+37K+37L+37M+37N
+37P+37Q[deleted]

172 38A = 38B+38C+38D+38E+38F+38G+38H+38J+38K+38L+38M+38N
+38P+38Q[deleted – replaced by validation 253]

173 39A = 39B+39C+39D+39E+39F+39G+39H+39J+39K+39L+39M+39N
+39P+39Q[deleted – replaced by validation 254]

174 36B = 28C*34C*1A*45/365 [deleted]

175 36C = 28D*34D*1A*136/365[deleted]

176 36D = 28E*34E*1A*273/365[deleted]

177 36E = 28F*34F*1A*1.5[deleted]

178 36F = 28G*34G*1A*2.5[deleted]

179 36G = 28H*34H*1A*3.5[deleted]

180 36H = 28J*34J*1A*4.5[deleted]

181 36J = 28K*34K*1A*5.5[deleted]

182 36K = 28L*34L*1A*6.5[deleted]

183 36L = 28M*34M*1A*7.5[deleted]

184 36M = 28N*34N*1A*8.5[deleted]

185 36N = 28P*34P*1A*9.5[deleted]

186 36P = 28Q*34Q*1A*10[deleted]

187 37B = -36B[deleted]

188 37C = -36C[deleted]

| | | | |
|------------|----------------|---|--|
| 189 | 37D | = | -36D[deleted] |
| 190 | 37E | = | -36E[deleted] |
| 191 | 37F | = | -36F[deleted] |
| 192 | 37G | = | -36G[deleted] |
| 193 | 37H | = | -36H[deleted] |
| 194 | 37J | = | -36J[deleted] |
| 195 | 37K | = | -36K[deleted] |
| 196 | 37L | = | -36L[deleted] |
| 197 | 37M | = | -36M[deleted] |
| 198 | 37N | = | -36N[deleted] |
| 199 | 37P | = | -36P[deleted] |
| 200 | 37Q | = | -36Q[deleted] |
| <u>201</u> | <u>3A</u> | ≡ | <u>0</u> |
| <u>202</u> | <u>6A</u> | ≡ | <u>0</u> |
| <u>203</u> | <u>9A</u> | ≡ | <u>9B+9C+9D+9E+9F+9G+9H+9J+9K+9L+9M+9N+9P+9Q</u> |
| <u>204</u> | <u>10A</u> | ≡ | <u>24A</u> |
| <u>205</u> | <u>10A</u> | ≡ | <u>2A+3A+4A+5A+6A+7A+8A+9A</u> |
| <u>206</u> | <u>10B</u> | ≡ | <u>2B+3B+4B+5B+6B+7B+8B+9B</u> |
| <u>207</u> | <u>10C</u> | ≡ | <u>2C+3C+4C+5C+6C+7C+9C</u> |
| <u>208</u> | <u>10D</u> | ≡ | <u>2D+3D+4D+5D+6D+7D+9D</u> |
| <u>209</u> | <u>10E</u> | ≡ | <u>2E+3E+4E+5E+6E+7E+9E</u> |
| <u>210</u> | <u>10F</u> | ≡ | <u>2F+3F+4F+5F+6F+7F+9F</u> |
| <u>211</u> | <u>10G</u> | ≡ | <u>2G+3G+4G+5G+6G+7G+9G</u> |
| <u>212</u> | <u>10H</u> | ≡ | <u>2H+3H+4H+5H+6H+7H+9H</u> |
| <u>213</u> | <u>10J</u> | ≡ | <u>2J+3J+4J+5J+6J+7J+9J</u> |
| <u>214</u> | <u>10K</u> | ≡ | <u>2K+3K+4K+5K+6K+7K+9K</u> |
| <u>215</u> | <u>10L</u> | ≡ | <u>2L+3L+4L+5L+6L+7L+9L</u> |
| <u>216</u> | <u>10M</u> | ≡ | <u>2M+3M+4M+5M+6M+7M+9M</u> |
| <u>217</u> | <u>10N</u> | ≡ | <u>2N+3N+4N+5N+6N+7N+9N</u> |
| <u>218</u> | <u>10P</u> | ≡ | <u>2P+3P+4P+5P+6P+7P+9P</u> |
| <u>219</u> | <u>10Q</u> | ≡ | <u>2Q+3Q+4Q+5Q+6Q+7Q+9Q</u> |
| <u>220</u> | <u>15A</u> | ≡ | <u>0</u> |
| <u>221</u> | <u>18A</u> | ≡ | <u>0</u> |
| <u>222</u> | <u>19A</u> | ≡ | <u>4A+7A-16A</u> |
| <u>223</u> | <u>21A</u> | ≡ | <u>21B+21C+21D+21E+21F+21G+21H+21J+21K+21L+21M+21N+21P+21Q</u> |

| | | | |
|------------|------------|---|--|
| <u>224</u> | <u>23A</u> | = | <u>0</u> |
| <u>225</u> | <u>24A</u> | = | <u>14A+15A+16A+17A+18A+19A+20A+21A+22A+23A</u> |
| <u>226</u> | <u>24B</u> | = | <u>14B+15B+16B+17B+18B+19B+20B+21B+22B+23B</u> |
| <u>227</u> | <u>24C</u> | = | <u>14C+15C+16C+17C+18C+19C+21C+22C+23C</u> |
| <u>228</u> | <u>24D</u> | = | <u>14D+15D+16D+17D+18D+19D+21D+22D+23D</u> |
| <u>229</u> | <u>24E</u> | = | <u>14E+15E+16E+17E+18E+19E+21E+22E+23E</u> |
| <u>230</u> | <u>24F</u> | = | <u>14F+15F+16F+17F+18F+19F+21F+22F+23F</u> |
| <u>231</u> | <u>24G</u> | = | <u>14G+15G+16G+17G+18G+19G+21G+22G+23G</u> |
| <u>232</u> | <u>24H</u> | = | <u>14H+15H+16H+17H+18H+19H+21H+22H+23H</u> |
| <u>234</u> | <u>24J</u> | = | <u>14J+15J+16J+17J+18J+19J+21J+22J+23J</u> |
| <u>235</u> | <u>24K</u> | = | <u>14K+15K+16K+17K+18K+19K+21K+22K+23K</u> |
| <u>236</u> | <u>24L</u> | = | <u>14L+15L+16L+17L+18L+19L+21L+22L+23L</u> |
| <u>237</u> | <u>24M</u> | = | <u>14M+15M+16M+17M+18M+19M+21M+22M+23M</u> |
| <u>238</u> | <u>24N</u> | = | <u>14N+15N+16N+17N+18N+19N+21N+22N+23N</u> |
| <u>239</u> | <u>24P</u> | = | <u>14P+15P+16P+17P+18P+19P+21P+22P+23P</u> |
| <u>240</u> | <u>24Q</u> | = | <u>14Q+15Q+16Q+17Q+18Q+19Q+21Q+22Q+23Q</u> |
| <u>241</u> | <u>31B</u> | = | <u>31C+28B</u> |
| <u>242</u> | <u>31C</u> | = | <u>31D+28C</u> |
| <u>243</u> | <u>31D</u> | = | <u>31E+28D</u> |
| <u>244</u> | <u>31E</u> | = | <u>31F+28E</u> |
| <u>245</u> | <u>31F</u> | = | <u>31G+28F</u> |
| <u>246</u> | <u>31G</u> | = | <u>31H+28G</u> |
| <u>247</u> | <u>31H</u> | = | <u>31J+28H</u> |
| <u>248</u> | <u>31J</u> | = | <u>31K+28J</u> |
| <u>249</u> | <u>31K</u> | = | <u>31L+28K</u> |
| <u>250</u> | <u>31L</u> | = | <u>31M+28L</u> |
| <u>251</u> | <u>31M</u> | = | <u>31N+28M</u> |
| <u>252</u> | <u>31N</u> | = | <u>28N</u> |
| <u>253</u> | <u>38A</u> | = | <u>38B+38C+38D+38E+38F+38G+38H+38J+38K+38L+38M+38N+38P</u> |
| <u>254</u> | <u>39A</u> | = | <u>39B+39C+39D+39E+39F+39G+39H+39J+39K+39L+39M+39N+39P</u> |
| <u>255</u> | <u>40A</u> | = | <u>40B+40C+40D+40E+40F+40G+40H+40J+40K+40L+40M+40N+40P</u> |
| <u>256</u> | <u>41A</u> | = | <u>41B+41C+41D+41E+41F+41G+41H+41J+41K+41L+41M+41N+41P</u> |
| <u>257</u> | <u>42A</u> | = | <u>42B+42C+42D+42E+42F+42G+42H+42J+42K+42L+42M+42N</u> |

+42P

| | | | |
|------------|------------|----------|----------------------------------|
| <u>258</u> | <u>44B</u> | \equiv | $\frac{1}{((1+43B)^{34B})}$ |
| <u>259</u> | <u>44C</u> | \equiv | $\frac{1}{((1+43C)^{34C})}$ |
| <u>260</u> | <u>44D</u> | \equiv | $\frac{1}{((1+43D)^{34D})}$ |
| <u>261</u> | <u>44E</u> | \equiv | $\frac{1}{((1+43E)^{34E})}$ |
| <u>262</u> | <u>44F</u> | \equiv | $\frac{1}{((1+43F)^{34F})}$ |
| <u>263</u> | <u>44G</u> | \equiv | $\frac{1}{((1+43G)^{34G})}$ |
| <u>264</u> | <u>44H</u> | \equiv | $\frac{1}{((1+43H)^{34H})}$ |
| <u>265</u> | <u>44J</u> | \equiv | $\frac{1}{((1+43J)^{34J})}$ |
| <u>266</u> | <u>44K</u> | \equiv | $\frac{1}{((1+43K)^{34K})}$ |
| <u>267</u> | <u>44L</u> | \equiv | $\frac{1}{((1+43L)^{34L})}$ |
| <u>268</u> | <u>44M</u> | \equiv | $\frac{1}{((1+43M)^{34M})}$ |
| <u>269</u> | <u>44N</u> | \equiv | $\frac{1}{((1+43N)^{34N})}$ |
| <u>270</u> | <u>44P</u> | \equiv | $\frac{1}{((1+43P)^{34P})}$ |
| <u>271</u> | <u>45B</u> | \equiv | $\frac{1}{((1+(43B+1A))^{34B})}$ |
| <u>272</u> | <u>45C</u> | \equiv | $\frac{1}{((1+(43C+1A))^{34C})}$ |
| <u>273</u> | <u>45D</u> | \equiv | $\frac{1}{((1+(43D+1A))^{34D})}$ |
| <u>274</u> | <u>45E</u> | \equiv | $\frac{1}{((1+(43E+1A))^{34E})}$ |
| <u>275</u> | <u>45F</u> | \equiv | $\frac{1}{((1+(43F+1A))^{34F})}$ |
| <u>276</u> | <u>45G</u> | \equiv | $\frac{1}{((1+(43G+1A))^{34G})}$ |
| <u>277</u> | <u>45H</u> | \equiv | $\frac{1}{((1+(43H+1A))^{34H})}$ |
| <u>278</u> | <u>45J</u> | \equiv | $\frac{1}{((1+(43J+1A))^{34J})}$ |
| <u>279</u> | <u>45K</u> | \equiv | $\frac{1}{((1+(43K+1A))^{34K})}$ |
| <u>280</u> | <u>45L</u> | \equiv | $\frac{1}{((1+(43L+1A))^{34L})}$ |
| <u>281</u> | <u>45M</u> | \equiv | $\frac{1}{((1+(43M+1A))^{34M})}$ |
| <u>282</u> | <u>45N</u> | \equiv | $\frac{1}{((1+(43N+1A))^{34N})}$ |
| <u>283</u> | <u>45P</u> | \equiv | $\frac{1}{((1+(43P+1A))^{34P})}$ |
| <u>284</u> | <u>46B</u> | \equiv | $\frac{1}{((1+(43B+1A))^{34B})}$ |
| <u>285</u> | <u>46C</u> | \equiv | $\frac{1}{((1+(43C-1A))^{34C})}$ |
| <u>286</u> | <u>46D</u> | \equiv | $\frac{1}{((1+(43D-1A))^{34D})}$ |
| <u>287</u> | <u>46E</u> | \equiv | $\frac{1}{((1+(43E-1A))^{34E})}$ |
| <u>288</u> | <u>46F</u> | \equiv | $\frac{1}{((1+(43F-1A))^{34F})}$ |
| <u>289</u> | <u>46G</u> | \equiv | $\frac{1}{((1+(43G-1A))^{34G})}$ |
| <u>290</u> | <u>46H</u> | \equiv | $\frac{1}{((1+(43H-1A))^{34H})}$ |
| <u>291</u> | <u>46J</u> | \equiv | $\frac{1}{((1+(43J-1A))^{34J})}$ |
| <u>292</u> | <u>46K</u> | \equiv | $\frac{1}{((1+(43K-1A))^{34K})}$ |

| | | | |
|------------|------------|----------|----------------------------------|
| <u>293</u> | <u>46L</u> | \equiv | $\frac{1}{((1+(43L-1A))^{34L})}$ |
| <u>294</u> | <u>46M</u> | \equiv | $\frac{1}{((1+(43M-1A))^{34M})}$ |
| <u>295</u> | <u>46N</u> | \equiv | $\frac{1}{((1+(43N-1A))^{34N})}$ |
| <u>296</u> | <u>46P</u> | \equiv | $\frac{1}{((1+(43P-1A))^{34P})}$ |
| <u>297</u> | <u>47B</u> | \equiv | <u>28B*44B</u> |
| <u>298</u> | <u>47C</u> | \equiv | <u>28C*44C</u> |
| <u>299</u> | <u>47D</u> | \equiv | <u>28D*44D</u> |
| <u>300</u> | <u>47E</u> | \equiv | <u>28E*44E</u> |
| <u>301</u> | <u>47F</u> | \equiv | <u>28F*44F</u> |
| <u>302</u> | <u>47G</u> | \equiv | <u>28G*44G</u> |
| <u>303</u> | <u>47H</u> | \equiv | <u>28H*44H</u> |
| <u>304</u> | <u>47J</u> | \equiv | <u>28J*44J</u> |
| <u>305</u> | <u>47K</u> | \equiv | <u>28K*44K</u> |
| <u>306</u> | <u>47L</u> | \equiv | <u>28L*44L</u> |
| <u>307</u> | <u>47M</u> | \equiv | <u>28M*44M</u> |
| <u>308</u> | <u>47N</u> | \equiv | <u>28N*44N</u> |
| <u>309</u> | <u>48B</u> | \equiv | <u>28B*45B</u> |
| <u>310</u> | <u>48C</u> | \equiv | <u>28C*45C</u> |
| <u>311</u> | <u>48D</u> | \equiv | <u>28D*45D</u> |
| <u>312</u> | <u>48E</u> | \equiv | <u>28E*45E</u> |
| <u>313</u> | <u>48F</u> | \equiv | <u>28F*45F</u> |
| <u>314</u> | <u>48G</u> | \equiv | <u>28G*45G</u> |
| <u>315</u> | <u>48H</u> | \equiv | <u>28H*45H</u> |
| <u>316</u> | <u>48J</u> | \equiv | <u>28J*45J</u> |
| <u>317</u> | <u>48K</u> | \equiv | <u>28K*45K</u> |
| <u>318</u> | <u>48L</u> | \equiv | <u>28L*45L</u> |
| <u>319</u> | <u>48M</u> | \equiv | <u>28M*45M</u> |
| <u>320</u> | <u>48N</u> | \equiv | <u>28N*45N</u> |
| <u>321</u> | <u>49B</u> | \equiv | <u>28B*46B</u> |
| <u>322</u> | <u>49C</u> | \equiv | <u>28C*46C</u> |
| <u>323</u> | <u>49D</u> | \equiv | <u>28D*46D</u> |
| <u>324</u> | <u>49E</u> | \equiv | <u>28E*46E</u> |
| <u>325</u> | <u>49F</u> | \equiv | <u>28F*46F</u> |
| <u>326</u> | <u>49G</u> | \equiv | <u>28G*46G</u> |
| <u>327</u> | <u>49H</u> | \equiv | <u>28H*46H</u> |
| <u>328</u> | <u>49J</u> | \equiv | <u>28J*46J</u> |

329 49K = 28K*46K
330 49L = 28L*46L
331 49M = 28M*46M
332 49N = 28N*46N

FSA018 – UK integrated group large exposures

...

General

...

3A Group capital resources under *BIPRU* 10.8.4013R

This is the *capital resources* of the *UK integrated group* calculated in accordance with *BIPRU* 10.8.4013R and *BIPRU* 10.8.14G.

...

4B ~~Counterparty name~~ Wider integrated group diverse blocks, and residual block

...

4D % of capital resources under *BIPRU* 10.8.4013R

...

4G % of capital resources under *BIPRU* 10.8.4013R

...

4J % of capital resources under *BIPRU* 10.8.4013R

This is column H as a percentage of the capital resources under *BIPRU* 10.8.4013R. It should be entered to two decimal places, omitting the % sign.

...

4L % of capital resources under *BIPRU* 10.8.4013R

This is column K as a percentage of the capital resources under *BIPRU* 10.8.4013R. It should be entered to two decimal places, omitting the % sign.

4M Aggregate % of capital resources under *BIPRU* 10.8.4013R

...

FSA018 – UK integrated group large exposures validations

Internal validations

Data elements are referenced by row then column.

| <u>Validation</u> | <u>Data element</u> | | |
|-------------------|---------------------|--|--|
| | | | |

| | | | |
|---------------|---------------|---|---|
| <u>number</u> | | | |
| ... | | | |
| 2 | 4D | = | 4C/3A [deleted – replaced by validation 16] |
| 3 | 4G | = | 4F/3A [deleted – replaced by validation 17] |
| ... | | | |
| 5 | 4J | = | 4H/3A [deleted – replaced by validation 18] |
| ... | | | |
| 9 | 4L | = | 4K/3A [deleted – replaced by validation 19] |
| ... | | | |
| 11 | 4M | = | (4H+4K)/3A [deleted – replaced by validation 20] |
| ... | | | |
| <u>14</u> | <u>4E</u> | ≤ | <u>4C</u> |
| <u>15</u> | <u>4F</u> | ≤ | <u>4E</u> |
| <u>16</u> | <u>4D</u> | ≡ | <u>(4C/3A) * 100</u> |
| <u>17</u> | <u>4G</u> | ≡ | <u>(4F/3A) * 100</u> |
| <u>18</u> | <u>4J</u> | ≡ | <u>(4H/3A) * 100</u> |
| <u>19</u> | <u>4L</u> | ≡ | <u>(4K/3A) * 100</u> |
| <u>20</u> | <u>4M</u> | ≡ | <u>((4H+4K)/3A) * 100</u> |

...

FSA019 – Pillar 2 questionnaire

...

6B Have your external auditors audited your firm's financial statements in the last 12 months?

The answer is either 'Yes', or 'No' or 'Not applicable'.

...

FSA020 – Balance sheet (ELMIs) validations

Internal validations

...

Validation number Data elements

...

8 33A = ~~11A+13A+20A+21A+28A+30A+31A+32A [deleted – replaced by validation 10]~~

9 ...

10 33A ≡ 11A+13A+14A+20A-21A+28A+30A+31A+32A

$$\underline{11} \quad \underline{22A} \quad \geq \quad \underline{6A+8A}$$

External validations

| Validation number | Data elements | | |
|-------------------|---------------|----------|------------------|
| ... | | | |
| <u>3</u> | <u>3A</u> | \equiv | <u>FSA025.3A</u> |
| <u>4</u> | <u>4A</u> | \geq | <u>FSA025.3A</u> |
| <u>5</u> | <u>11A</u> | \equiv | <u>FSA025.5A</u> |

FSA023 – Foreign exchange risk (ELMIs) validations

Internal validations

| ... | | | |
|-------------------|--------------|----------|---|
| Validation number | Data element | | |
| ... | | | |
| <u>4</u> | <u>12C</u> | $=$ | <u>8A*8%</u> [deleted – replaced by validation 5] |
| <u>5</u> | <u>12C</u> | \equiv | <u>11A*8%</u> |
| <u>6</u> | <u>15C</u> | \equiv | <u>13C-12C</u> |
| <u>7</u> | <u>16C</u> | \equiv | <u>14C-12C</u> |
| ... | | | |

FSA024 – Large exposures (ELMIs) validations

Internal validations

~~There are no validations for this data item.~~

| <u>Validation number</u> | <u>Data element</u> | | |
|--------------------------|---------------------|----------|------------------------------|
| <u>1</u> | <u>1BT</u> | \equiv | <u>Σ1B</u> |
| <u>2</u> | <u>1CT</u> | \equiv | <u>Σ1C</u> |

FSA025 – Liquidity (ELMIs) validations

Internal validations

Data elements are referenced first by row then by column.

| Validation number | Data elements | | |
|-------------------|---------------|-----|---|
| 1 | 1A | $=$ | FSA021.1A+FSA021.2A [deleted – see external validation 5] |
| 2 | ... | | |
| 3 | 4A | $=$ | 1A+(min (FSA021.29A*20%), (2A+3A)) [deleted – see external validation 6] |

$$\underline{4} \qquad \underline{4A} \qquad \equiv \qquad \underline{1A+2A+3A}$$

External validations

| Validation number | Data elements | | |
|-------------------|---------------|---|--|
| ... | | | |
| <u>2</u> | <u>3A</u> | = | <u>FSA020.4A[deleted – replaced by validation 4]</u> |
| ... | | | |
| <u>4</u> | <u>3A</u> | ≤ | <u>FSA020.4A</u> |
| <u>5</u> | <u>1A</u> | ≡ | <u>FSA020.1A+FSA020.2A</u> |
| <u>6</u> | <u>4A</u> | ≡ | <u>1A+2A+(min (FSA020.29A*20%), 3A)</u> |

FSA028 – Non-EEA sub-groups

...

Firms should use the diagrams in *BIPRU* 8 Annex 3G, in conjunction with *BIPRU* 8.3, to help them understand in the first instance whether a *non-EEA sub-group* exists. For reporting dates up to and including 31 December 2007, if a *non-EEA sub-group* exists, and has been identified as existing on FSA001 (or FSA009), then this data item should be completed. For reporting dates on and after 1 January 2008, all firms that are members of a *UK consolidation group* at the relevant reporting date (other than a *building society*) will be required to complete this data item. However, where a firm concludes that the reporting requirement is fully met by another regulatory submission of FSA003/FSA009 (which will either be a solo-consolidated submission, or a *UK consolidation group* submission), it should be noted on this data item, which can then be submitted with no further information required.

...

25A Capital resources

Enter here the figure ~~previously reported for this *non-EEA sub-group* in data element 8A on the last submission. If it is the first occasion on which this sub-group has reported, use the figure in 8A above.~~

...

26F Non-exempt % of capital resources under *BIPRU* 10.5.23R

This is columns D plus E as a percentage of the capital resources under *BIPRU* 10.5.23R reported in data element 25A. It should be entered to two decimal places, omitting the % sign.

26G CNCOM

The amount of CNCOM calculated as set out in *BIPRU* 10.5.1416R to 10.5.2124G.

Part 5 (comes into force 1 November 2007)

SUP 16 Annex 25G

FSA010 – Liquidity Mismatch

...

41

...
(i) ...

...

(iv) Equities

| | |
|---|---|
| Equities which are listed on a recognised stock index (see paragraph 43). | 20% (40% if recognised stock index in a Zone B country) |
|---|---|

(v) Other marketable assets

| | |
|---|-----------|
| <u>Other marketable assets (usually Zone A)</u> | <u>5%</u> |
|---|-----------|

42

...

15A-15D Highly liquid equities and equity indices

...

126A, C and D Other marketable assets (usually Zone A)

Include here *qualifying money market funds*.

...

Part 2: Contractual Basis: Residual Maturity

FSA010 – Mismatch liquidity validations

Internal validations

Data elements are referenced by row then column.

PART 1: MARKETABLE ASSETS

Ref Data elements

No

...

15 16C = $-1C + 2C + 3C + 4C + 5C + 6C + 7C + 8C + 9C + 10C + 11C + 12C + 13C + 14C + 15C$ [deleted – replaced by validation 17]

16 16D = $-2D + 3D + 4D + 5D + 6D + 7D + 8D + 9D + 10D + 11D + 12D + 13D + 14D + 15D$ [deleted –

replaced by validation 18]

| | | | |
|-----------|--------------------|--|---|
| <u>17</u> | <u>16C</u> | | $= 1C + 2C + 3C + 4C + 5C + 6C + 7C + 8C + 9C + 10C + 11C + 12C + 13C + 14C + 15C + 126C$ |
| <u>18</u> | <u>16D</u> | | $= 2D + 3D + 4D + 5D + 6D + 7D + 8D + 9D + 10D + 11D + 12D + 13D + 14D + 15D + 126D$ |
| <u>19</u> | <u>126A * 0.95</u> | | $= 126C + 126D$ |

...

FSA011 – Building society liquidity

...

4 Total gilts

...

17 Qualifying Money Market Funds

See Annex 5A in IPRU(BSOC) Chapter 5, and paragraph 5.4.3 in the same chapter.

5 Other

...

FSA011 – Building society liquidity validations

Internal validations

Data elements are referenced by row then column.

| Validation number | Data element | | |
|-------------------|--------------|---|--|
| ... | | | |
| 8 | 8A | = | 4A + 5A + 6A + 7A [deleted – replaced by validation 14] |
| ... | | | |
| 10 | 8E | = | 4E + 5E + 6E + 7E [deleted – replaced by validation 15] |
| ... | | | |
| <u>13</u> | <u>17E</u> | ≡ | <u>17A</u> |
| <u>14</u> | <u>8A</u> | ≡ | <u>4A + 17A + 5A + 6A + 7A</u> |
| <u>15</u> | 8E | ≡ | <u>4E + 17E + 5E + 6E + 7E</u> |

FSA029 – Balance sheet validations

Internal validations

Data elements are referenced by row, then column.

Validation number Data element

...

| | | | |
|-----|-----|---|---|
| 3 | 21A | = | 13A + 14A + 15A + 16A + 17A + 18A + 19A + 20A <u>[deleted – replaced by validation 16]</u> |
| ... | | | |
| 15 | 55A | ≡ | <u>14A + 15A + 16A + 17A + 18A + 19A + 20A</u> |
| 16 | 21A | ≡ | <u>13A – 55A</u> |

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

...

Defined Terms

...

- ...

| Description | Data element | Guidance |
|---|---|---|
| Regulatory capital | <p>This section has two<u>four</u> parts. Each firm need only complete one part.</p> <ul style="list-style-type: none"> • Part 1 should only be completed by <u>all</u> firms previously subject to the requirements of IPRU(INV) Chapter 5 • Part 2 should only be completed by <u>those</u> firms previously subject to the requirements of IPRU(INV) Chapter 3 or 10 whose <u>own funds requirement is calculated in accordance with IPRU(INV) 9.2.9R</u> • Part 3 should <u>only</u> be completed by <u>those</u> firms whose <u>own funds requirement is calculated in accordance with IPRU(INV) 9.5</u> • Part 4 should be completed by <u>all</u> firms | |
| Part 1 | Covers data elements 1A to 17A | |
| <u>Paid-up Ordinary share capital which is fully paid (excluding preference shares)</u> | 1A | Item 1 in <i>IPRU(INV)</i> Table 5.2.2(1) 9.3.1R |
| <u>Perpetual non-cumulative preference share capital which is fully paid</u> | 5A | Item 2 in <i>IPRU(INV)</i> 9.3.1R |
| Share premium account | 3A | Item 23 in <i>IPRU(INV)</i> Table 5.2.2(1) <u>9.3.1R</u> |
| Reserves <u>excluding</u> | 4A | Item 34 in <i>IPRU(INV)</i> Table 5.2.2(1) <u>9.3.1R</u> |

| | | |
|---|--|--|
| <u>revaluation reserves</u> | | |
| <u>Non-cumulative preference shares</u> | <u>5A</u> | <u>Item 4 in IPRU(INV) Table 5.2.2(1)</u> |
| <u>Audited retained earnings</u> | <u>36A</u> | <u>Item 5 in IPRU(INV) 9.3.1R</u> |
| <u>Externally verified interim net profits</u> | <u>37A</u> | <u>Item 6 in IPRU(INV) 9.3.1R</u> |
| <u>Partners' capital</u> | <u>38A</u> | <u>Item 7 in IPRU (INV) 9.3.1R</u> |
| <u>Eligible LLP Members Capital (in accordance with the provisions of IPRU(INV) Annex A)</u> | <u>2A</u> | <u>Item 8 in IPRU (INV) 9.3.1R</u> |
| <u>Sole trader capital</u> | <u>39A</u> | <u>Item 9 in IPRU(INV) 9.3.1R</u> |
| Part 2 | <u>Covers data elements 17A to 28A</u> | |
| <u>Initial capital</u> | <u>17A</u> | <u>This comprises the items listed in IPRU(INV) 9.3.1R</u> |
| Part 2 | <u>To be completed by those firms whose own funds requirement is calculated in accordance with IPRU(INV) 9.2.9R</u> | |
| <u>Initial capital</u> | <u>40A</u> | <u>As calculated in Part 1 data element 17A</u> |
| <u>Investment in own shares at book value</u> | <u>6A</u> | <u>Item 5 in IPRU(INV) Table 5.2.2(1)</u> |
| ... | | |
| <u>Material holdings in credit and financial institutions and material insurance holdings</u> | <u>9A</u> | <u>Item 8 in IPRU(INV) Table 5.2.2(1)</u> |
| ... | | |
| <u>Perpetual Other cumulative preference share capital and debt capital <u>qualifying capital instruments</u></u> | <u>14A</u> | <u>Item 12 in IPRU(INV) Table 5.2.2(1)</u> |
| <u>Qualifying arrangements</u> | <u>15A</u> | <u>Item 13 in IPRU(INV) Table 5.2.2(1)</u> |
| <u>Material holdings in credit and financial institutions and material insurance holdings</u> | <u>9A</u> | <u>Item 8 in IPRU(INV) Table 5.2.2(1)</u> |
| Part 23 | <u>Covers data elements 17A to 28A To be completed by those firms whose own funds requirement is calculated in accordance with</u> | |

| | <u>IPRU(INV) 9.5</u> | |
|---|--|--|
| Initial capital | <u>17A</u> <u>41A</u> | Initial capital includes ordinary share capital (which is fully paid), perpetual non-cumulative preference share capital (which is fully paid), share premium account, reserves excluding revaluation reserves, audited retained earnings, externally verified interim net profits or current account, partners' capital, eligible LLP members' capital and sole trader capital. As calculated in Part 1 data element 17A |
| <u>Investments in own shares at book value</u> | <u>18A</u> | <u>In IPRU(INV) Table 9.5.2, item 1 of part B</u> |
| <u>Intangible assets</u> | <u>19A</u> | <u>In IPRU(INV) Table 9.5.2, item 2 of part B</u> |
| <u>Material current year losses</u> | <u>20A</u> | <u>In IPRU(INV) Table 9.5.2, item 3 of part B</u> |
| <u>Perpetual cumulative preference share capital</u> | <u>22A</u> | <u>In IPRU(INV) Table 9.5.2, item 2 of part C</u> |
| <u>Fixed term cumulative capital preference shares</u> | <u>23A</u> | <u>Limited to 50% of original own funds (21A) In IPRU(INV) Table 9.5.2, item 5 of part C</u> |
| <u>Perpetual long term subordinated loans</u> | <u>24A</u> | <u>In IPRU(INV) Table 9.5.2, item 4 of part C</u> |
| <u>Long term subordinated loans</u> | <u>25A</u> | <u>In IPRU(INV) Table 9.5.2, item 3 of part C</u> |
| <u>Revaluation reserves</u> | <u>26A</u> | <u>In IPRU(INV) Table 9.5.2, item 1 of part C</u> |
| <u>Regulatory capital test</u> <u>Part 4</u> | <u>Regulatory capital test to be completed by all exempt CAD firms</u> | |
| How do you meet your regulatory capital requirement? | <u>29A</u> | <p>The rules allow a firm to specify the method in which it will meet the regulatory capital requirement. A firm can:</p> <ul style="list-style-type: none"> • use capital to meet the regulatory requirement; or • use PII to meet the regulatory requirement; or • use a combination of capital and PII to meet the regulatory requirement. <p>A firm should select from the drop-down options. <u>(If a firm uses PII to meet the regulatory requirement it will nevertheless always require a minimum of £5,000 initial capital.)</u></p> |
| <u>Own funds requirement</u> | <u>30A</u> | <u>The own funds requirement ('OFR') should be calculated in accordance with section IPRU(INV) 9.2.</u> |

| | | |
|---|-----|--|
| | | <u>Where a firm chooses to meet the regulatory requirements using PII the OFR will always be a minimum of £5,000.</u> |
| Other FSA own funds requirements (if applicable) | 31A | <p>Firms subject to a requirement under another chapter of <i>IPRU(INV)</i> should include that requirement to the extent it exceeds the own funds requirement in 30A.</p> <p><u>For example, where an ECF also conducts non-MiFID activities, such as operating an unregulated collective investment scheme, it may be subject to a liquid capital requirement under <i>IPRU(INV)</i> chapter 5. The firm would need to express the liquid capital requirement in terms of 'own funds' by adjusting (adding back or deducting as relevant) those items of liquid capital which do not constitute items of the own funds computation e.g. the illiquid assets deduction. Where the liquid capital requirement, expressed in terms of own funds, exceeds the own funds requirement reported in 30A, the difference between both requirements should be reported here.</u></p> |
| ... | | |
| Does your firm hold a Comparable Guarantee in lieu of PII or is it otherwise exempt from PII? | 33A | <p>...</p> <p>A firm is NOT exempt from holding PII if:</p> <ul style="list-style-type: none"> • the firm has a group policy with an insurer; or • the firm has permission for the regulated business that requires PII, but does not currently carry it out; or • it is a personal investment firm meeting the exemption requirements for mortgage intermediaries and insurance intermediaries in PRU 9.2 <u>MIPRU 3.1</u>. <p>...</p> |
| ... | | |
| Business line | 35J | <p>For policies that cover all business lines, firms should select 'All' from the list provided (to follow). Where the policy contains different excess for different business lines, firms should identify these business lines from the list (or the closest equivalent) and report the (highest) excess for that business line in data element 36K <u>35K</u>. Once these 'non-standard' excesses have been identified, the remaining business lines should be reported under 'All other'.</p> <p>...</p> |

| | | |
|-----|--|--|
| ... | | |
|-----|--|--|

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

Internal validations

Data elements are referenced by row, then column

| Validation number | Data element | | |
|-------------------|--------------|---|--|
| 1 | 10A | = | 1A + 2A + 3A + 4A + 5A + 6A + 7A + 8A + 9A [deleted – replaced by validation 9] |
| 2 | 16A | = | 10A + 11A + 12A + 13A + 14A + 15A [deleted – replaced by validation 10] |
| 3 | 21A | = | 17A + 18A + 19A + 20A [deleted] |
| 4 | 23A | ≤ | 50% * 21A[deleted] |
| 5 | 28A | = | 21A + 22A + 23A + 24A + 25A + 26A – 27A |
| 6 | 32A | = | 30A + 31A [deleted] |
| 7 | 17A | ≡ | <u>1A + 5A + 3A + 4A + 36A + 37A + 38A + 2A + 39A</u> |
| 8 | 40A | ≡ | <u>17A or 0</u> |
| 9 | 10A | ≡ | <u>40A – 6A – 7A – 8A</u> |
| 10 | 16A | ≡ | <u>10A + 11A + 12A + 13A + 14A + 15A – 9A</u> |
| 11 | 41A | ≡ | <u>17A or 0</u> |
| 12 | 28A | ≡ | <u>41A – 18A – 19A – 20A + 22A + 23A + 24A + 25A + 26A – 27A</u> |
| 13 | 32A | ≡ | <u>(16A or 28A) – (30A + 31A)</u> |

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

...

Defined Terms

...

- ...

| Description | Data element | Guidance |
|---|--------------|--|
| Regulatory Capital | | |
| Ordinary share capital (which is fully paid up) | 1A | Share capital which is eligible for inclusion as regulatory capital. <u>Item 1 in IPRU(INV) 13.1A.7R</u> |

| | | |
|--|------------|---|
| <u>Perpetual non-cumulative preference share which is fully paid</u> | <u>5A</u> | <u>Item 2 in IPRU(INV) 13.1A.7R</u> |
| <u>Share premium account</u> | <u>3A</u> | <u>Item 3 in IPRU(INV) 13.1A.7R</u> |
| <u>Reserves excluding revaluation reserves</u> | <u>4A</u> | <u>Item 4 in IPRU(INV) 13.1A.7R</u> |
| <u>Audited retained earnings</u> | <u>45A</u> | <u>Item 5 in IPRU(INV) 13.1A.7R</u> |
| <u>Externally verified interim net profits</u> | <u>46A</u> | <u>Item 6 in IPRU(INV) 13.1A.7R</u> |
| <u>Partners' capital</u> | <u>47A</u> | <u>Item 7 in IPRU(INV) 13.1A.7R</u> |
| <u>Eligible LLP members' capital (in accordance with the provisions of IPRU(INV) Annex A</u> | <u>2A</u> | <u>Item 8 in IPRU(INV) 13.1A.7R</u> |
| <u>Sole trader capital</u> | <u>48A</u> | <u>Item 9 in IPRU(INV) 13.1A.7R</u> |
| Revaluation reserves | 13A | Revaluation reserves (unrealised reserves arising from revaluation of fixed assets) can only be included here if audited. |

| | | |
|--|-----|--|
| Regulatory capital test(s) | | |
| How do you meet your regulatory capital requirement? | 23A | <p>The rules allow a firm to specify the method in which it will meet the regulatory capital requirement. A firm can:</p> <ul style="list-style-type: none"> • use capital to meet the regulatory requirement; or • use PII to meet the regulatory requirement; or • use a combination of capital and PII to meet the regulatory requirement. <p>A firm should select from the drop-down options. <u>(If a firm uses PII to meet the regulatory requirements it will nevertheless always require a minimum of £10,000 initial capital. For the purposes of this question the minimum initial capital held by the firm can be ignored.)</u></p> |
| <i>Capital requirement</i> | | |
| Own funds requirement | 24A | <p>The own funds requirement ('OFR') should be calculated in accordance with section IPRU(INV) 13.1A.</p> <p><u>Where a firm chooses to meet the regulatory</u></p> |

| | | |
|--|-----|--|
| | | requirements using PII the OFR will be a minimum of £10,000. |
| ... | | |
| Other FSA capital / own funds requirements (if applicable) | 26A | <p>Firms subject to a requirement under <i>IPRU(INV)</i> 13.2-8 or 13.9-12 should include that requirement as calculated by reference to the firm's own funds calculated under <i>IPRU(INV)</i> 13.3<u>13.1A</u> to the extent it exceeds the own funds requirement in 24A. This excludes capital requirements in relation to PII.</p> <p><u>For example, where an ECF is subject to an expenditure based requirement (EBR) the firm would need to express the EBR in terms of 'own funds' by adjusting for the extent to which the own funds exceeds its Test 2 financial resources. Where the adjusted requirement exceeds the own funds requirement reported in 24A, the difference between both requirements should be reported here.</u></p> |
| ... | | |

| | | |
|---|-----|---|
| Does your firm hold a Comparable Guarantee or equivalent cover in lieu of PII or is it otherwise exempt from holding PII? | 32A | <p>...</p> <p>A firm is NOT exempt from holding PII if:</p> <ul style="list-style-type: none"> • the firm has a group policy with an insurer; or • the firm has permission for regulated business that requires PII, but does not currently carry it out; or • it is a personal investment firm meeting the exemption requirements for mortgage intermediaries and insurance intermediaries in <u>PRU 9.2</u> <i>MIPRU</i> 3.1. <p>...</p> |
| ... | | |

| | | |
|--|-----|---|
| Total of additional own funds required | 42A | This represents the total of additional own funds required under <i>IPRU(INV)</i> 13.1.4 to 13.1.4(13)G for all of the firm's PII policies (data element 26A <u>25A</u>). |
|--|-----|---|

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

Internal validations

...

| Validation number | Data element | | |
|-------------------|--------------|----------|---|
| 1 | 17A | = | 1A + 2A + 3A + 4A + 5A + 6A + 7A - 8A - 9A - 10A - 11A - 12A + 13A + 14A + 15A + 16A <u>[deleted – replaced by validation 9]</u> |
| ... | | | |
| 6 | 41A | ≥ | 40A [deleted] |
| 7 | 41A | = | 25A [deleted – replaced by validation 10] |
| 8 | 44A | = | 43A - 42A |
| <u>9</u> | <u>17A</u> | <u>≡</u> | <u>$\frac{1A + 5A + 3A + 4A + 45A + 46A + 47A + 2A + 48A - 8A - 9A - 10A - 12A + 13A + 14A + 15A + 16A - 11A}{}$</u> |
| <u>10</u> | <u>42A</u> | <u>≡</u> | <u>25A</u> |
| <u>11</u> | <u>42A</u> | <u>=</u> | <u>40A + 41A</u> |

FSA034 – Capital Adequacy (for firms subject to IPRU (INV) Chapter 5 not subject to exemption in IPRU(INV) 5.2.3(2)R) validations

Internal validations

...

| Validation number | Data item | | |
|-------------------|------------|----------|--|
| 1 | 9B | = | 5A + 6A + 7A + 8A <u>[deleted – replaced by validation 10]</u> |
| 2 | 10B | = | 1B + 2B + 3B + 4B + 9B <u>[deleted – replaced by validation 11]</u> |
| ... | | | |
| <u>10</u> | <u>9B</u> | <u>≡</u> | <u>5A + 6A + 7A + 8A + 36A</u> |
| <u>11</u> | <u>10B</u> | <u>≡</u> | <u>1B + 35B + 2B + 3B + 4B - 9B</u> |

FSA035 – Capital Adequacy (for firms subject to IPRU (INV) Chapter 5 subject to the exemption in IPRU(INV) 5.2.3(2)R) validations

Internal validations

...

| Validation number | Data element | | |
|-------------------|--------------|---|--|
| 1 | 9B | = | 5A + 6A + 7A + 8A <u>[deleted – replaced by validation 8]</u> |

| | | | |
|----------|----------------|---|---|
| 2 | 10B | = | 1B + 2B + 3B + 4B + 9B <u>[deleted – replaced by validation 9]</u> |
| ... | | | |
| <u>8</u> | <u>9B</u> | = | <u>5A + 6A + 7A + 8A + 22A</u> |
| <u>9</u> | <u>10B</u> | = | <u>1B + 21B + 2B + 3B + 4B – 9B</u> |

FSA036 – Capital Adequacy (for UCITS firms) validations

Internal validations

...

| Validation number | Data element | | |
|-------------------|---------------|---|---|
| 1 | 9B | = | 1B + 2B + 3B + 4B – 5B – 6B – 7B – 8B <u>[deleted – replaced by validation 12]</u> |
| ... | | | |
| <u>12</u> | <u>9B</u> | = | <u>1B + 2B + 3B + 4B + 41B – 5B – 6B – 7B – 42B – 8B</u> |

FSA037 – Capital Adequacy (for firms subject to IPRU (INV) Chapter 13) validations

Internal validations

...

| Validation number | Data element | | |
|-------------------|----------------|---|--|
| 1 | 14B | = | 1B + 2B + 3B + 4B + 5B + 6B + 7B + 8B + 9B – 10A – 11A – 12A + 13B <u>[deleted – replaced by validation 11]</u> |
| ... | | | |
| <u>11</u> | <u>14B</u> | = | <u>1B + 57B + 2B + 3B + 4B + 5B + 6B + 7B + 8B + 9B – 10A – 11A – 12A – 58A + 13B</u> |

FSA040 – CFTC validations

Internal validations

...

| Validation number | Data item |
|-------------------|-----------|
|-------------------|-----------|

...

5 12CT ≡ Σ12C

FSA041 – Asset Managers that use Hedge Fund Techniques Report

| Description | Data element | Guidance |
|--|--------------|---|
| ... | 1A | ... |
| Do you use derivatives for investment purposes in an uCIS that is not domiciled in the UK? | 2A | "Using derivatives for investment purposes" is a term used in European legislation with which we believe managers are familiar. This term suggests that derivatives are not being used solely in pursuit of efficient portfolio management. |
| ... | | |
| For the auditor(s) you use to audit your funds please provide the following: Name(s) of auditing firm(s) that signed the most recent audit opinion. | 5A | The configuration of this data field is yet to be decided. At present, we propose that a <u>A</u> list of the most frequently occurring auditor firms is available will be provided in drop-down list format, as well as other relevant options for selection (i.e. 'Other', 'None'). There will also be the option to add, in free text, other auditor firms not included in the list provided. We are conscious that several branches of the same audit firm or group may have been involved in effecting a single fund audit. On the basis of legal responsibility, we believe it is appropriate that the name and location of the signatory audit firm be captured in this section. |
| For the auditor(s) you use to audit your funds please provide the following: (Name(s)) & Location(s) of the auditor's office responsible for the audit. | 6A | We propose that this field will be configured for free text completion. If a firm has selected 'Other' from the proposed drop-down list of firms in the question above, we propose that the name(s) of the auditor(s) also be included in the free text response. The relevant location(s) should be recorded as City and Country. |
| Name(s) of prime broker(s) | 7A | The configuration of this data field is yet to be decided. At present, we propose that a <u>A</u> list of the most frequently occurring prime broker firms is available will be provided in drop-down list format, as well as other relevant options for selection (i.e. 'Other', 'None'). There is also the option to add, in free text, other prime brokers not included in the list provided. |

| | | |
|---|-----|--|
| (Name(s) & Location(s) of prime broker(s)) | 8A | <p>We propose that this field be configured for free text completion.</p> <p>If a firm has selected 'Other' from the proposed drop-down list of firms in the question above, we propose that the name of the prime broker(s) also be included in the free text response.</p> <p>The relevant location(s) should be recorded as City and Country.</p> |
| Name(s) of custodian(s) | 9A | <p>The configuration of this data field is yet to be decided At present, we propose that a list of the most frequently occurring custodian firms is available in drop-down list format, as well as other relevant options for selection (i.e. 'Other', 'None').</p> |
| (Name(s) & Location(s) of custodian(s)) | 10A | <p>We propose that this field be configured for free text completion.</p> <p>If a firm has selected 'Other' from the proposed drop-down list of firms in the question above, we propose that the name of the custodian(s) also be included in the free text response.</p> <p>The relevant location(s) should be recorded as City and Country.</p> |
| Name(s) of the third party administrator(s) | 11A | <p>The configuration of this data field is yet to be decided At present, we propose that a list of the most frequently occurring third party administrator firms is available <u>will be provided</u> in drop-down list format, as well as other relevant options for selection (i.e. 'Other', 'None' <u>There is also the option to add, in free text, other third party administrators not included in the list provided</u></p> |
| (Name(s)) & Location(s) of the third party administrator(s) | 12A | <p>We propose that this field be configured for free text completion.</p> <p>If a firm has selected 'Other' from the proposed drop-down list of firms in the question above, we propose that the name of the custodian(s) also be included in the free text response.</p> <p>The relevant location(s) should be recorded as City and Country.</p> |

Part 6 (comes into force 1 January 2008)

SUP 16.12

...

16.12.4 R Table of applicable rules containing ~~data items~~ *data items*, frequency and submission periods

| (1) | | (2) | (3) | (4) |
|------------|--|------------------------------|----------------------------|---------------|
| RAG number | Regulated Activities | Provisions containing: | | |
| | | applicable <i>data items</i> | reporting frequency/period | Due date |
| ... | | | | |
| RAG 8 | <ul style="list-style-type: none"> making arrangements with a view to transactions in investments <u>operating a multilateral trading facility</u> | SUP 16.12.25AR | SUP 16.12.26R | SUP 16.12.27R |
| ... | | | | |

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 data item | Prudential category of firm and applicable data items (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> | Electronic money institutions | <i>Credit union</i> |
| ... | | | | | | | |
| Note 8 | This will be applicable to <i>firms</i> (other than <i>building societies</i>) that are members of a UK consolidation group <i>UK consolidation group</i> on a half-yearly reporting date. <i>Firms'</i> attention is drawn to SUP 16.3.25G regarding a single submission for all <i>firms</i> in the group <i>group</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:

| <i>Firms</i> prudential category and applicable data items (note 1) | |
|---|--|
|---|--|

| Description of data item | Firms prudential category and applicable data items (note 1) | | | | | | | |
|--------------------------|---|---------------------------------|-----|------------------------------|----------------------|----------------------|-----------------------|------|
| | BIPRU firms (note 17) | | | 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 9 | This will be applicable to firms that report 'yes' in data element 4A in FSA001 are members of a <i>UK consolidation group</i> on the reporting date. Firms' attention is drawn to SUP 16.3.25G regarding a single submission for all firms in the group. | | | | | | | |
| ... | | | | | | | | |

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 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 9 | This will be applicable to firms that report 'yes' in data element 4A in FSA001 are members of a <i>UK consolidation group</i> on the reporting date. Firms' attention is drawn to SUP 16.3.25G regarding a single submission for all firms in the group. | | | | | | | |
| ... | | | | | | | | |

16.12.22 R A The applicable *data items* referred to in SUP 16.12.4R are set out in the table below:

| Description of Data item | Firm prudential category and applicable <i>data item</i> (note 1) | | | | |
|--------------------------|---|---|----------------|--|--|
| | BIPRU 730K firm | BIPRU 125K firm and UCITS investment firm | BIPRU 50K firm | IPRU(INV) Chapter 13 firms carrying out European – wide activities under MiFID | IPRU(INV) Chapter 13 firms not carrying out European-wide activities under MiFID |
| ... | | | | | |
| Note 9 | This will be applicable to firms that report 'yes' in data element 4A in FSA001 are members of a <i>UK consolidation group</i> on the reporting date. Firms' attention is | | | | |

| | |
|-----|--|
| | drawn to <i>SUP</i> 16.3.25G regarding a single submission for all firms in the group. |
| ... | |

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

| Description of <i>data item</i> | <i>Firms</i> prudential category and applicable data item (note 1) | | | | | | | |
|---------------------------------|---|------|-----|---|---|---|--|-------------|
| | <i>BIPRU</i> | | | <i>Firms</i> other than <i>BIPRU firms</i> | | | | |
| | 730K | 125K | 50K | <i>IPRU</i> (<i>INV</i>) Chapter 3 | <i>IPRU</i> (<i>INV</i>) Chapter 5 | <i>IPRU</i> (<i>INV</i>) Chapter 9 | <i>IPRU</i> (<i>INV</i>) Chapter 13 | <i>UPRU</i> |
| ... | | | | | | | | |
| Note 9 | This will be applicable to firms that report 'yes' in data element 4A in FSA001 are members of a <i>UK consolidation group</i> on the reporting date. Firms' attention is drawn to <i>SUP</i> 16.3.25G regarding a single submission for all firms in the group. | | | | | | | |
| ... | | | | | | | | |