

The correct use of filing indicators

The present note, file “Identification of Reporting Requirements” containing the rules applicable to generate reporting requirements as well as a file describing the masterdata attributes are all available in the documentation section of chapter “Common European reporting” at the following page:

<https://www.cssf.lu/en/prudential-reporting-for-credit-institutions/>

Filing indicators (abbreviated “FI” throughout the rest of the document) are elements indicating reporting templates to be used by banks to signal which templates of reporting modules they intend to report/not to report.

In the framework of European harmonized reporting, the ECB is applying a set of rules to the banks’ signaleptic data (what is called Masterdata¹) to obtain the precise list of filling indicators Significant Institutions and Less Significant Institutions have to report to CSSF/ECB/EBA.

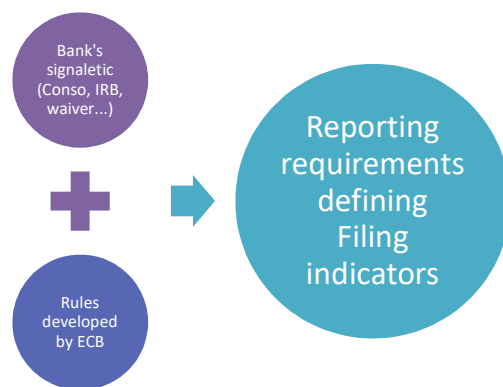
Direct link to file **Identification of Reporting Requirements**:

https://www.cssf.lu/wp-content/uploads/Identification_rep_requirements_checks_2nd_level_completeness.xlsx

For more information on the technical use of filing indicators, please refer to Chapter 5, Section 3, paragraph 3.1.1 “EBA XBRL Filing Rules” of the reporting requirements handbook for credit institutions available on our website:

https://www.cssf.lu/wp-content/uploads/Reporting_requirements_final_clean.pdf

The ECB is generating reporting requirements for every Significant Institution and Less Significant Institution by applying the rules specified in the abovementioned file on the banks’ signaleptic (the Masterdata).



¹ The SI and LSI masterdata are two Excel spreadsheets shared between each NCA and the ECB that contain all signaleptic data of a SI/LSI (LEI code, MFI code, financial year end, accounting framework, scope of prudential reporting, scope of prudential reporting for liquidity, methods used for credit risk, market risk, operational risk, IRB credit risk equity, waivers on reporting, name of the direct parent, name of the ultimate parent...). The document “Master Data Governance - Description of the attributes - Q2 2016_02.08.2016.docx” is published for information only. Note that the Masterdata will not be shared individually with each bank since it is an aggregated file that contains the signaleptic of all banks. We assume that each bank knows its own signaleptic.

The above diagram shows that because of their impact on the reporting requirements and applicable filing indicators, it is of a major importance that Banks report changes in their activities or signal characteristics immediately to the CSSF line supervisor in charge.

There are 5 types of templates a reporting institution can report:

(i) Mandatory templates (“M” in ECB’s document containing the rules)

The filing indicator associated to a mandatory template shall always be present with filed=”true”

Ex: FI C_01.00 is always expected with filed=”true” for a bank reporting COREP solvency.

The filing indicator shall be present.

(ii) Always not required templates (N)

The filing indicator associated to a non-required template shall always be absent.

Ex: FI C_06.01 shall always be absent for an entity reporting on individual basis.

(iii) Masterdata dependent template (U):

The value/presence of the filing indicator depends on the signal of the reporting institution.

If a bank is only using the SA approach for Credit Risk, the bank shall not report FI C_08.01 to signal it is not using the IRB approach for Credit Risk.

(iv) Threshold based templates (U):

The filing indicator associated to a threshold based template shall always be present with filed=”true” or filed=”false” depending if the bank reaches the threshold defined in the ITS on reporting or not. In other words, the reporting institution has to signal whether it is below or above the threshold.

Example:

Regulation (EU) No 680/2014 stipulates that if a bank’s non-domestic exposures represent 10% or more of its total exposures ($\{C_04.00;r850;c010\} \geq 10\% \{C_04.00;r860;c010\}$), it should provide the geographical breakdown of assets by residence of the counterparty by populating template F_20.04. A bank which is above that 10% threshold shall report FI F_20.04 with filed=”true” whereas a bank below that threshold shall report FI F_20.04 with filed=”false”.

(v) Activity based templates (U):

It is the same functioning as Threshold based templates.

The filing indicator associated to an activity based template shall always be present with filed=”true” or filed=”false” depending if the bank is active in that activity.

In other words, the reporting institution has to signal whether it is active or not in a specific type of activities.

For instance if a bank has reported risk exposure amounts for settlement/delivery by populating cell $\{C_02.00;r490;c010\}$, it has to report FI C_11.00 with filed=”true”.

Important Remarks:

1) In addition to being one of the 5 types of templates presented above, templates can have a semi-annual or annual frequency. A Bank shall report FI with filed="false" or shall not report any FI at all when the template shall not be reported for the current quarter (for instance when the current period is March, the filling indicator related to a semi-annual or annual template shall be reported with filed="false" or shall be absent).

2) Please note that there can be mixed templates such as "activity dependent and masterdata dependent" templates

Filing indicator matrix

The table that summarizes the Filing Indicator logic applied at CSSF level is presented in sheet "FI matrix" of file Identification of Reporting Requirements (link provided in page 1 of this document).

Syntax

The correct syntax of filing indicator with parameter "filed" set to true is:

```
<find:filingIndicator contextRef="CT_1">C_00.01</find:filingIndicator> or  
<find:filingIndicator contextRef="CT_1"  
find:filed="true">C_00.01</find:filingIndicator>
```

The correct syntax of filing indicator with parameter filed set to false is:

```
<find:filingIndicator contextRef="CT_1"  
find:filed="false">C_54.00</find:filingIndicator>
```