

Bank of England PRA

Chapter 10

Instructions regarding reporting templates

MA.00.01 & MA.00.02 – Basic information and matching adjustment portfolios

General comments

This section relates to annual submission of information for individual entities.

MA.00.01 – Basic information

	ITEM	INSTRUCTIONS
C0010/R0010	Undertaking name	Legal name of the undertaking
C0010/R0020	Legal Entity Identifier (LEI)	Legal Entity Identifier (LEI) code of the undertaking
C0010/R0030	Reporting reference date	Identify the ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
C0010/R0040	Reporting submission date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the reporting to the supervisory authority is made
C0010/R0050	Initial submission or re-submission	Identify if it is an initial submission of information or a re-submission of information in relation to a reporting reference date already reported. The following closed list of options shall be used: 1 — Initial submission 2 — Re-submission

MA.00.02 - Matching adjustment portfolios

Template MA.00.02 shall reflect each matching portfolio approved by the PRA.

C0010/R0010	Portfolio Number	Matching adjustment portfolio number which is attributed by the undertaking as defined in QRT IR.06.02 item C0080. This number shall be consistent over time and shall be used to identify the matching portfolio number in other templates.
C0020/R0010	Name of matching adjustment portfolio	Name of the matching adjustment portfolio which is attributed by the undertaking.

Supporting narrative documentation

This section sets out the supporting narrative documentation required in accordance with Reporting 2.5A 2(e) in addition to the quantitative information in QRTs MA.00, MA.01, MA.02 and MA.03.

Bank of England PRA

- (i) A description of any significant changes in approach from previous years
- (ii) MA.01 C0490 – a description of the calculation of MA if not calculated as a spread consistent with regulation 6 of the MA regulations.
- (iii) MA.01 C0500 – an explanation of any difference between the value of the matching adjustment benefit shown in IR.22.01.01 C0090/R0010 and the sum of MA.01 C0500.
- (iv) MA.01 C0510 – a quantitative reconciliation of any difference between the sum of MA.01 C0510, market value of assets in the matching adjustment portfolio, and the sum of IR.06.02 C0170, total Solvency II amount. This reconciliation should start from the IR.06.02 value of assets and then add in items not included in IR.06.02 (such as derivatives and reinsurance) to get to the sum of MA.01 market value of assets. Further qualitative commentary on any inconsistencies may also be provided.
- (v) MA.01 C1001 – an explanation if any cash or cash-equivalent asset is assumed for matching purposes to generate cash flows beyond year 1.
- (vi) MA.02 C0030 – a description of the items included under expenses cash flows.
- (vii) MA.02 C0040 – a description of the items included under other liability cash flows.
- (viii) MA.03 – an explanation if any of the results of the SS7/18 Matching Tests reported in MA.03 exceeds the applicable threshold rate.
- (ix) Any further supporting information where additional explanation may be required.