FSA084 UK leverage ratio - transitional

Firms should complete this *data item* from 1 January 2016, with the first reporting reference date on 31 March 2016.

General Information

This template consists of two sections.

- Leverage Ratio Calculation

  This section is based on COREP Leverage Ratio Calculation (LRCalc) template and includes additional UK specific columns (UK c010, UK c020 and UK c030) introduced to report end-month and monthly averaged data.

- Supplementary Data

  This section is designed to capture data that are relevant to the UK leverage ratio framework.

Firms should refer to LRCalc and its instructions for rows and columns with the prefix of 'EU'. Rows and columns created or modified to capture UK leverage ratio data are prefixed with 'UK'.

Data elements

Only the open, or "white" cells, are to be completed. Grey-shaded cells are not required. The *data elements* are referred to by row (r) or column (c).

Columns

- **UK c010: End- month 1**

  Firms to report the relevant *leverage ratio* as at the last day of the first month of the quarter.

- **UK c020: End-month 2**

  Firms to report the relevant leverage ratio as at the last day of the second month of the quarter.

- **UK c030: Monthly average over the reporting quarter**

  Firms to report the monthly average leverage ratio over the reporting quarter, calculated as monthly average tier 1 capital divided by monthly average total exposure measure.

Rows - Leverage Ratio Calculation

- **UK r290: Total Leverage Ratio exposure**

  Firms to report *total exposure measure.*

- **UK r310: Tier 1 capital**

  Firms to report total tier 1 capital.

- **UK r330: Leverage Ratio**

  Firms to report the leverage ratio, expressed as a percentage of tier 1 capital divided by total exposure measure.

Rows - Supplementary Data

- **UK r010: CET1 capital**

  Firms to report total common equity tier 1 capital that can be counted as tier 1 capital.

- **UK r020: G-SII additional leverage ratio buffer rate (%)**

  Firms that are subject to a requirement to do so to report the buffer rate expressed as a percentage of firms' G-SII additional leverage ratio buffer (G-SII ALRB) to total exposure measure.

- **UK r030: Countercyclical leverage ratio buffer rate (%)**

  Firms to report the buffer rate expressed as a percentage of firms' countercyclical leverage ratio buffer to total exposure measure.

- **UK r040: Surplus / (shortfall) CET1 to 2.25% minimum CET1 requirement**

  Firms to report surplus or shortfall of common equity tier 1 capital to meet the 2.25% minimum common equity tier 1 capital requirement. The 2.25% is calculated as 75% of the 3% minimum leverage ratio requirement.

- **UK r050: Surplus / (Shortfall) Tier 1 to 3% minimum Tier 1 requirement**

  Firms to report surplus or shortfall of tier 1 capital to meet the 3% minimum leverage ratio requirement.

- **UK r060 Surplus / (Shortfall) CET1 to 2.25% minimum CET1 plus buffers**

  Firms to report surplus or shortfall of common equity tier 1 capital to meet the 2.25% minimum common equity tier 1 capital requirement plus G-SII ALRB (if the firm is subject to a requirement to calculate its G-SII ALRB) and countercyclical leverage ratio *buffer* as applicable. The 2.25% is calculated as 75% of the 3% minimum *leverage ratio* requirement.

Validations

Submitted data must conform to the following validation rules:

Validation number	Data item (Row)	Data item (Column)		Descriptions
1	UK r290	UK c030	=	(UK r290 UK c010 + UK r290 UK c020 + UK r290 EU c010)/3
2	UK r310	UK c030	=	(UK r310 UK c010 + UK r310 UK c020 + UK r310 EU c010)/3
3	UK r330	UK c010	=	UK r310 UK c010 / UK r290 UK c010
4	UK r330	UK c020	=	UK r310 UK c020 / UK r290 UK c020
5	UK r330	EU c010	=	UK r310 EU c010 / UK r290 EU c010
6	UK r330	UK c030	=	UK r310 UK c030 / UK r290 UK c030
7	UK r040	UK c010	=	UK r010 UK c010 – UK r290 UK c010 x 2.25%
8	UK r040	UK c020	=	UK r010 UK c020 – UK r290 UK c020 x 2.25%
9	UK r040	EU c010	=	UK r010 EU c010 – UK r290 EU c010 x 2.25%
10	UK r050	UK c010	=	UK r310 UK c010 – UK r290 UK c010 x 3%
11	UK r050	UK c020	=	UK r310 UK c020 – UK r290 UK c020 x 3%
12	UK r050	EU c010	=	UK r310 EU c010 – UK r290 EU c010 x 3%
13	UK r060	UK c010	=	UK r010 UK c010 – UK r290 UK c010 x (2.25% + UK r020 UK c010 + UK r030 UK c010)
14	UK r060	UK c020	=	UK r010 UK c020 – UK r290 UK c020 x (2.25% + UK r020 UK c020 + UK r030 UK c020)
15	UK r060	EU c010	=	UK r010 EU c010 – UK r290 EU c010 x (2.25% + UK r020 EUc010 + UK r030 EU c010)