

Supervisory Statement | SS46/15

UK leverage ratio: instructions for completing data items FSA083 and FSA084

November 2018

(Updating October 2017)



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1 Introduction

1.1 This supervisory statement (SS) is aimed at Capital Requirements Regulation (CRR) firms in scope of the UK leverage ratio framework. The purpose of this SS is to set out the expectations of the Prudential Regulatory Authority (PRA) on leverage ratio buffers and the reporting and disclosure of an averaged leverage ratio, as well as to provide some clarification on the PRA rules. It should be read alongside the Leverage Ratio, Reporting Leverage Ratio and Public Disclosure Parts of the PRA Rulebook. This statement complements the PRA's rules with regard to a UK leverage ratio framework.

2 Completing data items

2.1 The instructions included in the links below form part of this supervisory statement. Italicised text in the instructions has the same meaning given in the Leverage Ratio and Reporting Leverage Ratio Part of the Rulebook, or in the PRA Rulebook Glossary.

- Instructions for completing FSA083 (Leverage Ratio Template):
<https://www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/banking/fsa-data-items/fsa083-instructions-nov-18.pdf>.
- Instructions for completing FSA084 (Leverage Ratio – Transitional Template):
<https://www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/regulatory-reporting/banking/fsa-data-items/fsa084-instructions.pdf>.

Annex – SS46/15 updates

This annex details changes made to SS46/15 following its initial publication in December 2015 following PS27/15 ‘Implementing a UK leverage ratio framework’.¹

2018

14 November 2018

This SS was updated following publication of PS28/18 ‘UK leverage ratio: Applying the framework to systemic ring-fenced bodies and reflecting the systemic risk buffer’.² It has been updated to link to the new instructions to the FSA083 reporting template. The template and instructions will take effect from 1 January 2019.

The link to the FSA083 instructions in the second bullet point has been updated to reflect the location of the file on the updated Bank of England website.

2017

03 October 2017

This SS was updated following publication of PS21/17 ‘UK Leverage Ratio treatment of claims on central banks’.³ It has been updated to link to the new reporting template.

¹ <https://www.bankofengland.co.uk/prudential-regulation/publication/2015/implementing-a-uk-leverage-ratio-framework>.

² <https://www.bankofengland.co.uk/prudential-regulation/publication/2018/uk-leverage-ratio-applying-the-framework-to-systemic-rfbs-and-reflecting-the-srb>.

³ <https://www.bankofengland.co.uk/prudential-regulation/publication/2017/consultations-by-the-fpc-and-pra-on-changes-to-the-uk-leverage-ratio-framework>.