

ELS Transition Document - BT/ELS Mapping Guide

From January 2010 onwards, eligible liabilities will be reported on the new ELS form, whereas they were previously calculated using various BT items. The table below sets out how, at the time of introduction of the new form, the new ELS items correspond to the BT items as defined and reported prior to 2010.

This is intended as an aid for institutions during the initial transition period to the new form only. It does not seek to provide definitions of the new items –

In all cases the new Form ELS Definitions (which can be viewed at:

*<http://www.bankofengland.co.uk/statistics/Pages/reporters/defs/default.aspx>)**take***

priority over the relationships in this document. In particular, as a general rule, **the relationships below will not apply after January 2010**; for example, in the specific instance where institutions have brought securitised assets back on to their balance sheet, this would cause differences between the BT equations noted below and the corresponding ELS items.

ELS item	BT item
ELS£1	BT£2 + BT£3 + BT£10
ELSF1	BTE2 + BTC2 + BTE3 + BTC3 + BTE10 + BTC10
ELS£1A	BT£2A + BT£3A
ELS£1B ¹	BT£45A
ELS£2	BT£4 + BT£5A + BT£5B
ELSF2	BTE4 + BTC4 + BTE5A + BTC5A + BTE5B + BTC5B
ELS£3	BT£6 – BT£6A
ELSF3	BTE6 + BTC6 – BTE6A – BTC6A
ELS£4	BT£8
ELSF4	BTE8 + BTC8
ELS£5	BT£11A
ELSF5	BTE11A + BTC11A
ELS£6	BT£44
ELSF6	BTE44
ELSF7A	BTE20 + BTC20
ELSF7B	BTE40 + BTC40
ELS£8	BT£21B

¹ While deposits from UK banks and non-resident offices of the reporting institution were excluded from BT£45A, these deposits are not excluded from ELS£1B. The definition for ELS£1B matches that of the Statutory Instrument for Eligible Liabilities. This definitional difference between BT£45A and ELS£1B is not expected to have any material impact on Eligible Liabilities

ELSF8	BTE21B + BTC21B
ELS£9A	BT£23D + BT£23E + BT£23F
ELSF9A	BTE23D + BTC23D + BTE23E + BTC23E + BTE23F + BTC23F
ELS£9B	BT£23G
ELSF9B*	BTE23G + BTC23G
ELS£10A	BT£30B
ELSF10A	BTE30B + BTC30B
ELS£10B	BT£30C
ELSF10B*	BTE30C + BTC30C
ELS£10C	BT£30A
ELSF10C	BTE30A + BTC30A
ELS£11A	BT£32AA1 + BT£32AA2
ELSF11A	BTE32AA1 + BTC32AA1 + BTE32AA2 + BTC32AA2
ELS£11B	BT£32BA
ELSF11B*	BTE32BA + BTC32BA
ELS£12	BT£22A
ELSF12	BTE22A + BTC22A
ELS£13A	BT£45BA
ELSF13A	BTE45BA + BTC45BA
ELS£13B	BT£45D
ELSF13B	BTE45D + BTC45D
ELS£13BA	BT£45B
ELSF13BA	BTE45B + BTC45B
ELS£13BB	BT£45C
ELSF13BB	BTE45C + BTC45C

* Effective from end-September 2010 reporting