

FFIEC 102

Proposed Market Risk Regulatory Report for Institutions Subject to the Market Risk Capital Rule

**Proposed Effective Date:
March 31, 2015**

This draft report form reflects the proposed FFIEC 102 discussed in the banking agencies' initial Paperwork Reduction Act Federal Register notice published on September 2, 2014. The Federal Register notice for this regulatory reporting proposal and the draft instructions for the FFIEC 102 are available at <http://www.ffiec.gov/forms102.htm>.

Draft as of August 29, 2014

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Market Risk Regulatory Report for Institutions Subject to the Market Risk Capital Rule – FFIEC 102

FFIEC 102					
Value-at-risk (VaR)-based capital requirement					
		RCXX	Bil	Mil	Thou
1.	Previous day's VaR-based measure	XXXX			1.
2.	Average of the immediately preceding 60 business days VaR-based measures	XXXX			2.
			Number		
3.	Multiplication factor: equal to a value of 3.00 or higher (based on backtesting)	XXXX	_ . _ _		3.
			Bil	Mil	Thou
4.	Greater of item 1 or (item 2 multiplied by item 3)	XXXX			4.
Stressed VaR-based capital requirement					
5.	Most recent stressed VaR-based measure	XXXX			5.
6.	Item 3 times the average of the preceding 12 weeks stressed VaR-based measures	XXXX			6.
7.	Greater of item 5 or item 6	XXXX			7.
Specific risk add-ons					
8.	Debt positions	XXXX			8.
9.	Equity positions	XXXX			9.
Securitization positions:					
10.	For all institutions, capital requirements for securitization positions using the Simplified Supervisory Formula Approach (SSFA) or applying a specific risk-weighting factor of 100 percent	XXXX			10.
For advanced approaches institutions:					
11.	Capital requirements for securitization positions using the Supervisory Formula Approach (SFA)	XXXX			11.
12.	Capital requirements for securitization positions using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX			12.
13.	Sum of items 11 and 12	XXXX			13.
14.	Standardized measure of specific risk add-ons (sum of items 8, 9, and 10)	XXXX			14.
15.	Advanced measure of specific risk add-ons (sum of items 8, 9, and 13)	XXXX			15.

Market Risk Regulatory Report for Institutions Subject to the Market Risk Capital Rule – FFIEC 102

Incremental risk capital requirement					
		RCXX	Bil	Mil	Thou
16.	Most recent incremental risk measure	XXXX			16.
17.	Average of the previous 12 weeks measure of incremental risk	XXXX			17.
18.	Greater of item 16 or item 17	XXXX			18.
Comprehensive risk capital requirement					
19.	Most recent modeled measure of all price risk	XXXX			19.
20.	Average modeled measure of all price risk over the previous 12 weeks	XXXX			20.
21.	Modeled measure of the comprehensive risk capital requirement (greater of item 19 or item 20)	XXXX			21.
Standardized specific risk add-ons for net <u>long</u> correlation trading positions					
22.	Debt positions	XXXX			22.
23.	Equity positions	XXXX			23.
Securitization positions:					
24.	For all institutions, capital requirements using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX			24.
For advanced approaches institutions:					
25.	Capital requirements using the SFA	XXXX			25.
26.	Capital requirements using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX			26.
27.	Sum of items 25 and 26	XXXX			27.
28.	Standardized measure of specific risk add-ons for net long correlation trading positions (sum of items 22, 23, and 24)	XXXX			28.
29.	Advanced measure of specific risk add-ons for net long correlation trading positions (sum of items 22, 23, and 27)	XXXX			29.

Market Risk Regulatory Report for Institutions Subject to the Market Risk Capital Rule – FFIEC 102

	Standardized specific risk add-ons for <u>net short</u> correlation trading positions	RCXX	Bil	Mil	Thou	
30.	Debt positions	XXXX				30.
31.	Equity positions	XXXX				31.
	Securitization positions:					
32.	For all institutions, capital requirements using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX				32.
	For advanced approaches institutions:					
33.	Capital requirements using the SFA	XXXX				33.
34.	Capital requirements using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX				34.
35.	Sum of items 33 and 34	XXXX				35.
36.	Standardized measure of specific risk add-ons for net short correlation trading positions (sum of items 30, 31, and 32)	XXXX				36.
37.	Advanced measure of specific risk add-ons for net short correlation trading positions (sum of items 30, 31, and 35)	XXXX				37.
38.	Standardized measure of specific risk add-ons (greater of item 28 or item 36)	XXXX				38.
39.	Surcharge for modeled correlation trading positions (item 38 multiplied by 0.08)	XXXX				39.
40.	Advanced measure of specific risk add-ons (greater of item 29 or item 37)	XXXX				40.
41.	Surcharge for modeled correlation trading positions (item 40 multiplied by 0.08)	XXXX				41.
	Items 42 and 43 are to be completed for report dates before an institution has received supervisory approval of its comprehensive risk model effectiveness					
42.	Standardized comprehensive risk measure (sum of items 21 and 39)	XXXX				42.
43.	Advanced comprehensive risk measure (sum of items 21 and 41)	XXXX				43.
	Items 44 and 45 are to be completed for report dates after an institution has received supervisory approval of its comprehensive risk model effectiveness					
44.	Standardized comprehensive risk measure (greater of item 21 or item 39)	XXXX				44.
45.	Advanced comprehensive risk measure (greater of item 21 or item 41)	XXXX				45.

Market Risk Regulatory Report for Institutions Subject to the Market Risk Capital Rule – FFIEC 102

<i>De minimis</i> positions and other adjustments						
		RCXX	Bil	Mil	Thou	
46.	Capital requirement for all <i>de minimis</i> exposures	XXXX				46.
47.	Additional capital requirement	XXXX				47.
48.	Sum of items 46 and 47	XXXX				48.
Market risk-weighted assets						
49.	Standardized market risk-weighted assets: Sum of items 4, 7, 14, 18, (42 or 44), and 48	XXXX				49.
50.	Advanced market risk-weighted assets: Sum of items 4, 7, 15, 18, (43 or 45), and 48	XXXX				50.

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Market Risk Regulatory Report for Institutions Subject to the Market Risk Capital Rule – FFIEC 102

Memoranda						
Items related to the previous day's Value-at-risk (VaR)-based measure						
		RCXX	Bil	Mil	Thou	
1.	VaR-based measure for interest rate positions	XXXX				M.1.
2.	VaR-based measure for debt positions	XXXX				M.2.
3.	VaR-based measure for equity positions	XXXX				M.3.
4.	VaR-based measure for foreign exchange positions	XXXX				M.4.
5.	VaR-based measure for commodity and other positions	XXXX				M.5.
6.	Modeled specific risk included in the previous day's VaR-based measure that is not included in Memorandum items 1 through 5	XXXX				M.6.
Items related to the <u>average</u> of the daily VaR-based measure for each of the preceding 60 business days (with applicable multiplication factor)						
7.	VaR-based measure for interest rate positions	XXXX				M.7.
8.	VaR-based measure for debt positions	XXXX				M.8.
9.	VaR-based measure for equity positions	XXXX				M.9.
10.	VaR-based measure for foreign exchange positions	XXXX				M.10.
11.	VaR-based measure for commodity and other positions	XXXX				M.11.
12.	Modeled specific risk included in the average of the daily VaR-based measure that is not included in Memorandum items 7 through 11	XXXX				M.12.
Backtesting (over the most recent calendar quarter)						
			Number			
13.	Number of trading days in the calendar quarter with a trading profit	XXXX				M.13.
14.	Number of trading days in the calendar quarter with a trading loss	XXXX				M.14.
15.	Number of trading days in the calendar quarter where the trading day's trading loss exceeded the respective VaR estimate	XXXX				M.15.
16.	The largest ratio of a daily trading loss to that trading day's VaR measure in the calendar quarter	XXXX		---	---	M.16.
17.	The second largest ratio of a daily trading loss to that trading day's VaR measure in the calendar quarter	XXXX		---	---	M.17.
18.	The third largest ratio of a daily trading loss to that trading day's VaR measure in the calendar quarter	XXXX		---	---	M.18.

Market Risk Regulatory Report for Institutions Subject to the Market Risk Capital Rule – FFIEC 102

		YYYY	MM	DD	
19.	The starting date of the stress period used to measure the stressed VaR	xxxx			M.19.
		RCXX	Number		
20.	Number of changes to stress period starting date used in calculations for the preceding 12 weeks	xxxx			M.20.
			Bil	Mil	Thou
21.	Total specific risk add-ons for non-modeled net <u>long</u> securitization positions	xxxx			M.21.
22.	Total specific risk add-ons for non-modeled net <u>short</u> securitization positions	xxxx			M.22.

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