

FFIEC 102

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

**Effective Date:
March 31, 2015**

This draft final report form reflects the proposed FFIEC 102 discussed in the banking agencies' final Paperwork Reduction Act Federal Register notice to be published in February 2015. The Federal Register notice for this regulatory reporting proposal and the draft final instructions for the FFIEC 102 are available at <http://www.ffiec.gov/forms102.htm>.

Draft as of February 9, 2015

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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.	For advanced approaches institutions, advanced measure of specific risk add-ons (sum of items 8, 9, and 13)	XXXX			15.

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Items 16 through 18 are not applicable to an institution that does not calculate a modeled measure of incremental risk.					
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.
Items 19 through 51 are not applicable to an institution that does not have a comprehensive risk model; such an institution should go to item 52.					
Comprehensive risk capital requirement					
19.	Most recent modeled measure of all price risk	XXXX			19.
Standardized specific risk add-ons for net <u>long</u> correlation trading positions					
20.	Debt positions	XXXX			20.
21.	Equity positions	XXXX			21.
Securitization positions:					
22.	For all institutions, capital requirements using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX			22.
For advanced approaches institutions:					
23.	Capital requirements using the SFA	XXXX			23.
24.	Capital requirements using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX			24.
25.	Sum of items 23 and 24	XXXX			25.
26.	Standardized measure of specific risk add-ons for net long correlation trading positions (sum of items 20, 21, and 22)	XXXX			26.
27.	For advanced approaches institutions, advanced measure of specific risk add-ons for net long correlation trading positions (sum of items 20, 21, and 25)	XXXX			27.

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	Standardized specific risk add-ons for <u>net short</u> correlation trading positions	RCXX	Bil	Mil	Thou	
28.	Debt positions	XXXX				28.
29.	Equity positions	XXXX				29.
	Securitization positions:					
30.	For all institutions, capital requirements using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX				30.
	For advanced approaches institutions:					
31.	Capital requirements using the SFA	XXXX				31.
32.	Capital requirements using the SSFA or applying a specific risk-weighting factor of 100 percent	XXXX				32.
33.	Sum of items 31 and 32	XXXX				33.
34.	Standardized measure of specific risk add-ons for net short correlation trading positions (sum of items 28, 29, and 30)	XXXX				34.
35.	For advanced approaches institutions, advanced measure of specific risk add-ons for net short correlation trading positions (sum of items 28, 29, and 33)	XXXX				35.
36.	Standardized measure of specific risk add-ons (greater of item 26 or item 34)	XXXX				36.
37.	Surcharge for modeled correlation trading positions (item 36 multiplied by 0.08)	XXXX				37.
	For advanced approaches institutions:					
38.	Advanced measure of specific risk add-ons (greater of item 27 or item 35)	XXXX				38.
39.	Surcharge for modeled correlation trading positions (item 38 multiplied by 0.08)	XXXX				39.
	Items 40 through 45 are to be completed for report dates before an institution has received supervisory approval of its comprehensive risk model effectiveness.					
40.	Most recent standardized comprehensive risk measure (sum of items 19 and 37)	XXXX				40.
41.	Average standardized comprehensive risk measure over the previous 12 weeks	XXXX				41.
42.	Standardized comprehensive risk measure (greater of item 40 or item 41)	XXXX				42.
	For advanced approaches institutions:					
43.	Most recent advanced comprehensive risk measure (sum of items 19 and 39)	XXXX				43.
44.	Average advanced comprehensive risk measure over the previous 12 weeks	XXXX				44.
45.	Advanced comprehensive risk measure (greater of item 43 or item 44)	XXXX				45.

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Items 46 through 51 are to be completed for report dates after an institution has received supervisory approval of its comprehensive risk model effectiveness.		RCXX	Bil	Mil	Thou	
46.	Most recent standardized comprehensive risk measure (greater of item 19 or item 37)	XXXX				46.
47.	Average standardized comprehensive risk measure over the previous 12 weeks	XXXX				47.
48.	Standardized comprehensive risk measure (greater of item 46 or item 47)	XXXX				48.
For advanced approaches institutions:						
49.	Most recent advanced comprehensive risk measure (greater of item 19 or item 39)	XXXX				49.
50.	Average advanced comprehensive risk measure over the previous 12 weeks	XXXX				50.
51.	Advanced comprehensive risk measure (greater of item 49 or item 50)	XXXX				51.
<i>De minimis</i> positions and other adjustments						
52.	Capital requirement for all <i>de minimis</i> exposures	XXXX				52.
53.	Additional capital requirement	XXXX				53.
54.	Sum of items 52 and 53	XXXX				54.
Market risk-weighted assets						
55.	Standardized market risk-weighted assets: Sum of items 4, 7, 14, 18 (if applicable), 42 or 48 (as appropriate), and 54, all multiplied by 12.5	XXXX				55.
56.	For advanced approaches institutions, advanced market risk-weighted assets: Sum of items 4, 7, 15, 18 (if applicable), 45 or 51 (as appropriate), and 54, all multiplied by 12.5	XXXX				56.

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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.

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		RCXX	YYYY	MM	DD	
19.	The starting date of the stress period used to measure the stressed VaR	xxxx				M.19.
			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.