

Amsterdam
P.O. Box 98
1000 AB Amsterdam

Date
15 January 2008
Your reference

«Instelling»
«tav»
«adres»
«pcplaats»
«land»

Our reference
SI/2008/00086/ver
Direct dialling

Enclosure(s)

Re:

Changes within the scope of the CEBS reporting framework, calculation and verification lines and information on e-Line DNB

Dear «aanhef»,

1 INTRODUCTION

Through this letter we wish to inform you in detail about the forthcoming changes in the reporting form sets in e-Line DNB and the reporting requirements in e-Line DNB as they will apply from 1 January 2008. In the following section, we go more deeply into the changes in the models and the moment when these changes in e-Line DNB will be realised. Section 3 sets out the adjustments to the parallel run report on 31 December 2007, and the final section looks into supplementary issues regarding e-Line DNB.

2 CHANGES IN THE REPORTING FRAMEWORK ADOPTED BY CEBS

The simulation environment of e-Line DNB currently contains the templates as adopted by CEBS on 16 December 2005 (the FINREP framework) and 13 January 2006 (the COREP framework). Meanwhile, CEBS has published two amendments (on 15 December 2006 and 24 July 2007) to the FINREP framework and one amendment to the COREP framework (on 16 October 2006) on its website (www.c-ebs.org).

It has been agreed with the Dutch Association of Banks to implement these amendments, which mainly consist of lay-out adjustments, in e-Line DNB all at once. Along with these adjustments we also want to add calculation and verification lines to the relevant reporting forms in e-Line DNB. With the aid of your simulation user-id, you can view and sample the adjusted reporting forms and the addition of calculation and verification lines as from mid-February at the latest. As from 1 April 2008, you can begin to actually submit reports (with the aid of your regular user-id). Details on the CEBS changes and the calculation and verification lines can be found on the site of e-Line DNB.

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The regulation on reporting forms will be adjusted accordingly with effect from 1 January 2008, and is scheduled to be published in the Staatscourant (Dutch Government Gazette) in the course of December 2007.

A specific point of attention (and for amendment) is the completion of FINREP items regarding the profit and loss account (e.g. Tables 2, 20, 26 and 27). While in the current version of e-Line DNB, expenses still need to be entered with a minus sign, in the new version this sign must be replaced by a plus sign. By introducing this adjustment we follow the notation system of CEBS and XBRL taxonomy.

3 PARALLEL RUN REPORTING ON DECEMBER 2007

Credit institutions that have not changed to Basel II yet and are therefore subject to a parallel reporting requirement for December 2007 should take note of the following. Given the enormous advantages of the calculation and verification lines for both the reporting institutions and DNB, we intend to implement the calculation and verification lines for the parallel run report (a COREP subreport) on December 2007 already. However, realising this plan has proved to involve much more effort on our part than anticipated. We will need to adjust the calculation and verification lines to this specific subreport and realise them separately in the relevant reporting set of e-Line DNB. This means in any case that the calculation and verification lines under consideration cannot possibly be introduced in e-Line DNB in early January 2008. It will take all of January to realise this plan.

We intend to ‘turn off’ the reporting requirement in e-Line DNB for December 2007 until the moment when the reporting set (including the calculation and verification lines) becomes available. As a consequence, you will not be able to actually complete your statement in e-Line DNB until after we have prepared the set and the reporting requirement. We expect this to be realised by mid-February at the latest. As the submission term for parallel run reporting is and will remain two months, it follows that the parallel run report must be submitted no later than on 29 February. It must be kept in mind that you may continue to make use of the (unchanged) parallel run reporting set (which, however, does not contain calculation and verification lines). Please note that you cannot copy data which you have entered in a report with the aid of your simulation user-id to the actual report accessed with the aid of your regular user-id.

4 E-LINE DNB MISCELLANEOUS

4.1 Reporting profiles in e-Line DNB

In parallel with the above adjustments, new and adjusted profiles will also be realised in e-Line DNB. The chief reason to adjust the profiles is that the reporting set, as a result of the transition

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to Basel II as from 1 January 2008, contains more forms than the reporting set that used to be required for parallel run reporting. In some cases, the new reporting profile may contain more forms than need to be completed. A case in point is the COREP quarterly reporting set, which will comprise both the standardized (SA) and the Internal rating based (IRB) forms. All new reporting requirements, however, will nevertheless be included in the profiles assigned to you. This means that you will not need to sort out if any reporting requirements are missing in e-Line DNB. Perhaps that in due course a better-demarcated and better-tailored set can be realised.

The specification of the reporting profiles can be found on the site of e-Line DNB.

4.2 Winribes applications

All reports for 2008 and subsequent periods will need to be submitted via e-Line DNB. The Winribes applications will no longer be supported for reports for 2008. Reports under Basel I that remained (practically) unchanged in Basel II (forms 8011, 8017, 8028, 8029 and 8040) have also been realised in e-Line DNB. The current and existing import formats (csv files) will also be supported for these forms. You will shortly be able to access these forms, too, with the aid of your simulation user-id. It will no longer be possible to process reports for 2008 prepared with Winribes.

Institutions changing to Basel II as from 1 January 2008 are **still** required to submit statement forms 8030, 8031 and 8032 as at 31 December 2007 with the Winribes application, no later than end-June 2008. As from 1 January 2008, this annual reporting requirement (as at 31 December 2008) will cease.

Should you have any questions and/or remarks concerning this letter, please do not hesitate to contact your contact at DNB.

Yours faithfully,
De Nederlandsche Bank NV

F.E.M. Ouddeken
Head of Monetary and Banking Statistics Department