

BIRD Technical guidelines

The BIRD technical guidelines aim to provide technical instructions on the population of the BIRD input layer and the transformations to generate the final reports.

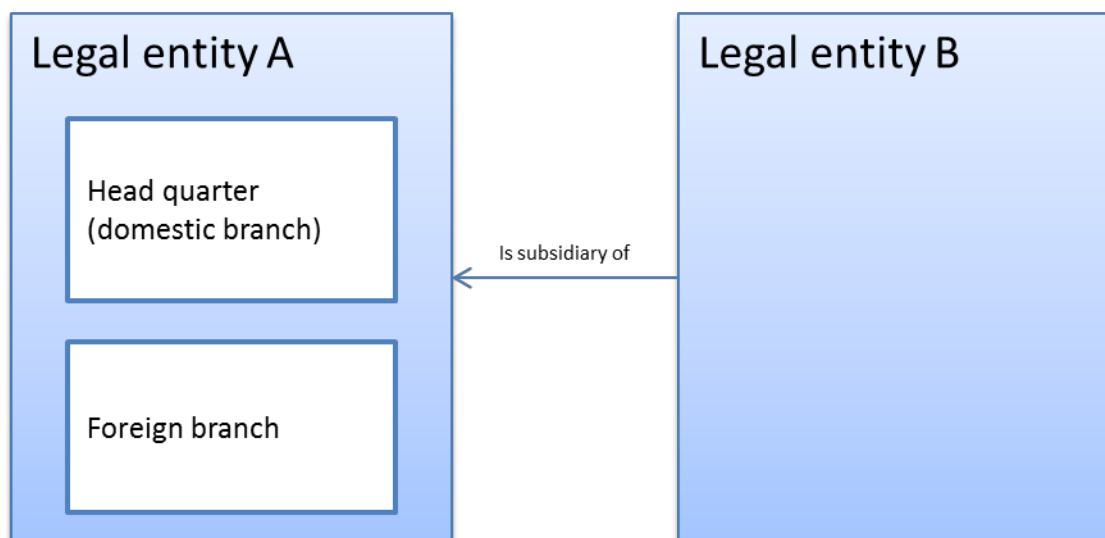
The BIRD technical guidelines are currently under development. In this first release, just the main structural instructions are provided.

1. BIRD General Instructions

1. The BIRD input layer is intended to serve to credit institutions, in order to generate reports as required by regulatory authorities.
2. The unit populating the BIRD input layer may be:
 - A head office, including domestic branches
 - A foreign branch
 - A legal entity
3. Input data may comprise the relationships between the head office and foreign branches; among foreign branches and between a legal entity and its subsidiaries.
4. Group reporting is not envisaged to be managed by the BIRD, at this stage.

Illustrative example for points 2 to 4:

Suppose two legal entities A and B, where B is subsidiary of A. A is composed by a Head office (the domestic branch) and a EU branch. The following chart shows the relations:



The BIRD input layer may refer to:

- The legal entity A, in which case it will contain information on all the branches. The input layer is built in such a way that it is also possible to generate the reports for the units below the legal entity.
- The Headquarter alone or any of the foreign branches alone. In which case relations

with other branches would be treated as units separate from the BIRD reporting entity

- The Legal entity B
- The BIRD is not covering at the moment the group A-B

5. Time dimension is not documented in the BIRD. This means that the document BIRD input layer is seen as a snapshot of the information at a certain moment.

...WORK IN PROGRESS...