



Banc Ceannais na hÉireann  
Central Bank of Ireland

Eurosystem

## **REPORT ON SECTORAL LIMITS (RSL) – Notes on Compilation**

This return provides an analysis of the sectoral breakdown of risk assets and provides information on compliance with the Central Bank's sectoral limits.

The row codes are equivalent to the row codes in the statistical return **QUARTERLY ANALYSIS OF LENDING AND DEPOSITS (SQ1)**; click [here](#) for a link to this return (and accompanying compilation notes for details on functional sectors definitions) on the Central Bank website.

Credit institutions should complete the report by analysing the total risk-weighted exposure amount, as reported in the COREP templates, per the sectors listed in the report. With respect to exposures in default for institutions using the Internal Ratings Based approach for credit risk, the carrying amount for exposures in default should be assigned to the relevant sector so that a comprehensive sectoral analysis of risk assets can be provided.

Ratios will be calculated based on Tier 1 plus Tier 2 elements of Own Funds after deductions from capital (row 1.4 plus row 1.5 from the CA template of the COREP return)

The Bank's sectoral limit of 200% of own funds will not be applied to the following sectors:

- \* Personal;
- \* Extra-territorial organisations and bodies;
- \* Public administration and defence
- \* Credit institutions; and
- \* Central bank;

The return should be submitted quarterly, within fifteen working days of the reference date. Sign-off by the appropriate persons should be completed on the accompanying sign-off sheet ([click here](#))

***Financial Reporting Unit  
Wholesale Banks Supervision  
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