

Uji coba pengungkapan Leverage Ratio berdasarkan atas Surat Otoritas Jasa Keuangan Nomor S-196/PB-11/2014 tanggal 15 Desember 2014 perihal Pelaksanaan Uji Coba Perhitungan dan Pengungkapan *Leverage Ratio*

Summary comparison of accounting assets vs leverage ratio exposure measure (in full amount IDR)

No.	POS - POS	31 Maret 2017
1.	Total consolidated assets as per published financial statements	74,229,497,839,174
2.	Adjustment for investments in banking, financial, insurance or commercial entities that are consolidated for accounting purposes but outside the scope of regulatory consolidation	0
3.	Adjustment for fiduciary assets recognised on the balance sheet pursuant to the operative accounting framework but excluded from the leverage ratio exposure measure	0
4.	Adjustment for derivative financial instruments	445,427,113,116
5.	Adjustment for securities financing transactions (i.e. repos and similar secured lending)	0
6.	Adjustment for off balance-sheet items (i.e. conversion to credit equivalent amounts of off-balance sheet exposures)	8,402,055,985,021
7.	Other adjustments	1,557,576,898,531
8.	Leverage Ratio Exposure	84,634,557,835,842

Leverage ratio common disclosure template (in full amount IDR)

No.	POS - POS	31 Maret 2017
On-balance sheet exposures		
1.	On-balance sheet items (excluding derivatives and SFTs, but including collateral)	73,499,192,797,717
2.	(Asset amounts deducted in determining Basel III Tier 1 capital)	(191,876,139,269)
3.	Total on-balance sheet exposures (excluding derivatives and SFTs) (sum of lines 1 and 2)	73,307,316,658,448
Derivative exposures		
4.	Replacement cost associated with all derivatives transactions (i.e. net of eligible cash variation margin)	206,900,073,862
5.	Add-on amounts for PFE associated with all derivatives transactions	445,427,113,116
6.	Gross-up for derivatives collateral provided where deducted from the balance sheet assets pursuant to the operative accounting framework	0
7.	(Deductions of receivables assets for cash variation margin provided in derivatives transactions)	0
8.	(Exempted CCP leg of client-cleared trade exposures)	0
9.	Adjusted effective notional amount of written credit derivatives	0
10.	(Adjusted effective notional offsets and add-on deductions for written credit derivatives)	0
11.	Total derivative exposures (sum of lines 4 to 10)	652,327,186,978
Securities financing transaction exposures		
12.	Gross SFT assets (with no recognition of netting), after adjusting for sales accounting transactions	2,272,858,005,395
13.	(Netted amounts of cash payables and cash receivables of gross SFT assets)	0
14.	CCR exposure for SFT assets	0
15.	Agent transaction exposures	0
16.	Total securities financing transaction exposures (sum of lines 12 to 15)	2,272,858,005,395
Other off-balance sheet exposures		
17.	Off-balance sheet exposure at gross notional amount	32,233,937,810,862
18.	(Adjustments for conversion to credit equivalent amounts)	(23,831,881,825,841)
19.	Off-balance sheet items (sum of lines 17 and 18)	8,402,055,985,021
Capital and total exposures		
20.	Tier 1 capital	5,058,810,472,098
21.	Total exposures (sum of lines 3, 11, 16 and 19)	84,634,557,835,842
Leverage ratio		
22.	Basel III Leverage Ratio	5.98%

Qualitative

Leverage Ratio di kuartal-1 2017 menurun ke level 5.98% dibandingkan kuartal sebelumnya di level 6.3%. Hal ini disebabkan karena adanya penurunan di Tier 1 Capital sebesar IDR 72 miliar dan kenaikan dari total exposur sebesar IDR 3.2 triliun. Kenaikan total exposur terlihat dari semua pos exposur, dengan penurunan terbesar terlihat dari pos securities financing transaction (SFT) exposur, dari transaksi reverse repo sebesar IDR 2.3 triliun.