

# Basel Committee on Banking Supervision

SCO

Scope and definitions

SCO95

Glossary and abbreviations

**Version effective as of  
15 Dec 2019**

First version in the format of the consolidated  
framework.



BANK FOR INTERNATIONAL SETTLEMENTS





A-IRB	Advanced internal ratings-based
ABCP	Asset-backed commercial paper
ADC	Acquisition, development and construction
ALCO	Asset and liability management committee
AMA	Advanced measurement approach
AML	Anti-money-laundering
ARS	Argentine peso
ASA	Alternative standardised approach
ASF	Available stable funding
AT1	Additional Tier 1
AUD	Australian dollar
BCP	Basel Core Principle
BIS	Bank for International Settlements
bp	Basis points
BRL	Brazilian real
CAD	Canadian dollar
CCF	Credit conversion factor
CCP	Central counterparty
CCR	Counterparty credit risk
CDD	Customer due diligence
CDO	Collateralised debt obligation
CDS	Credit default swap
CET1	Common Equity Tier 1
CF	Commodities finance
CFP	Contingency funding plan
CFT	Combating the financing of terrorism
CHF	Swiss franc

CLF	Committed liquidity facility
CM	Clearing member
CNY	Chinese yuan renminbi
CPR	Conditional prepayment rate
CRO	Chief risk officer
CRM	Credit risk mitigation
CSRBB	Credit spread risk in the banking book
CTP	Correlation trading portfolio
CUSIP	Committee on Uniform Security Identification Procedures
CVA	Credit valuation adjustment
D-SIB	Domestic systemically important bank
DAR	Detailed assessment report
DSCR	Debt service coverage ratio
DTA	Deferred tax asset
DTL	Deferred tax liability
DvP	Delivery-versus-payment
EAD	Exposure at default
ECA	Export credit agency
ECAI	External credit assessment institution
ECL	Expected credit loss
EE	Expected exposure
EL	Expected loss
EPC	Engineering and procurement contract
EPE	Expected positive exposure
ESM	European Stability Mechanism
EUR	Euro

Euribor	Euro Interbank Offered Rate
EV	Economic value
EVaR	Economic value-at-risk
EVE	Economic value of equity
F-IRB	Foundation internal ratings-based
FAQ	Frequently asked question
FATF	Financial Action Task Force
FBA	Fall-back approach
FRA	Forward rate agreement
FSAP	Financial Sector Assessment Program
FSB	Financial Stability Board
FX	Foreign exchange
G-SIB	Global systemically important bank
GAAP	Generally accepted accounting practice
GBP	British pound sterling
GDP	Gross domestic product
HKD	Hong Kong dollar
HLA	Higher loss absorbency
HQLA	High-quality liquid assets
HVCRE	High-volatility commercial real estate
IA	Independent amount
IAA	Internal assessment approach
IADI	International Association of Deposit Insurers
ICA	Independent collateral amount
ICAAP	Internal capital adequacy assessment process
IDR	Indonesian rupiah
IFRS	International financial reporting standard

IM	Initial margin
IMF	International Monetary Fund
IMA	Internal models approach
IMM	Internal models method
IMS	Internal measurement systems
INR	Indian rupee
IOSCO	International Organization of Securities Commissions
I/O	Interest-only strips
IPRE	Income-producing real estate
IRB	Internal ratings-based
IRC	Incremental risk capital
IRRBB	Interest rate risk in the banking book
ISDA	International Swaps and Derivatives Association
ISIN	International Securities Identification Number
IT	Information technology
JPY	Japanese yen
JTD	Jump-to-default
KRW	Korean won
LCR	Liquidity Coverage Ratio
LGD	Loss-given-default
LIBOR	London Interbank Offered Rate
LLCR	Loan life coverage ratio
LST	Long settlement transaction
LTA	Look-through approach
LTV	Loan-to-value ratio
LVPS	Large-value payment system

M	Effective maturity
MBA	Mandate-based approach
MDB	Multilateral development bank
MF	Maturity factor
MIS	Management information system
MLV	Mortgage lending value
MNA	Master netting agreement
MPE	Multiple point of entry
MPOR	Margin period of risk
MSR	Mortgage servicing right
MTA	Minimum transfer amount
MTM	Mark-to-market
MXN	Mexican peso
NA	Not applicable
NDB	National development bank
NGR	Net-to-gross ratio
NICA	Net independent collateral amount
NIF	Note issuance facility
NII	Net interest income
NMD	Non-maturity deposit
NSFR	Net stable funding ratio
O&M	Operations and maintenance
OC	Overcollateralisation
OECD	Organisation for Economic Cooperation and Development
OF	Object finance
OTC	Over-the-counter
P&L	Profit and loss



PD	Probability of default
PF	Project finance
PFE	Potential future exposure
PONV	Point of non-viability
PSE	Public sector entity
PV	Present value
PVA	Prudential valuation adjustment
QCCP	Qualifying central counterparty
QRRE	Qualifying revolving retail exposures
RC	Replacement cost
RCLF	Restricted-use committed liquidity facility
RMBS	Residential mortgage-backed security
ROSC	Report on the Observance of Standards and Codes
ROU	Right-of-use
RSF	Required stable funding
RUB	Russian ruble
RUF	Revolving underwriting facility
RWA	Risk-weighted assets
S&P	Standard and Poor's
SA	Standardised approach
SA-CCR	Standardised approach for counterparty credit risk
SAR	Saudi Arabian riyal
SEC-SA	Securitisation standardised approach
SEC-ERBA	Securitisation external ratings-based approach
SEC-IRBA	Securitisation internal ratings-based approach
SEK	Swedish krona

SF	Supervisory factor
SFT	Securities financing transaction
SGD	Singapore dollar
SIB	Systemically important bank
SIV	Structured investment vehicle
SL	Specialised lending
SME	Small or medium-sized entity
SPE	Special purpose entity
SPV	Special purpose vehicle
STC	Simple, transparent and comparable
STM	Settled-to-market
sVaR	Stressed value-at-risk
TDRR	Term deposit redemption rate
TLAC	Total loss-absorbing capacity
TRS	Total return swap
TRY	Turkish lira
UCITS	Undertakings for collective investments in transferable securities
UL	Unexpected loss
USD	United States dollar
VaR	Value-at-risk
VM	Variation margin
WAS	Weighted average spread
ZAR	South African rand

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