



**Single
Rulebook
Q&A**

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| Question ID | 2020_5274 |
| Status | Final Q&A |
| Legal act | Regulation (EU) No 575/2013 (CRR) |
| Topic | Supervisory reporting - FINREP (incl. FB&NPE) |
| Article | 99 |
| Paragraph | - |
| Subparagraph | - |
| COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations | Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended) |
| Article/Paragraph | EBA validation rule v5313_m and v5315_m |
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| Disclose name of institution / entity | No |
| Type of submitter | Credit institution |
| Subject matter | EBA validation rule v5313_m and v5315_m don` t work in Tax 2.9 |
| Question | EBA validation rule v5313_m and v5315_m don` t work in Tax 2.9 |
| Background on the question | In Table F18.00 "cash balances at central banks and other demand deposits" have to be shown separately in row 005 since Tax 2.9 whilst in table F20.04 they are part of rows 150 and 170. Therefore validation rules v5313_m and v5315_m don` t work. |
| EBA answer | The rules v5313_m and v5315_m compare the accumulated impairments |

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| | <p>(c031) in the templates F 18.00 and F 20.04 of Annex III to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting), for central banks (v5313_m) and credit institutions (v5315_m).</p> <p>They stipulate that the value of the respective positions in template F 20.04 is greater than or equal to the amounts in F 18.00</p> <p>v5313_m: $\text{sum}(\{F\ 18.00.b, c130, (r080, r192)\}) \leq \text{sum}(\{F\ 20.04, r150, c031, (sNNN)\})$</p> <p>v5315_m: $\text{sum}(\{F\ 18.00.b, c130, (r100, r194)\}) \leq \text{sum}(\{F\ 20.04, r170, c031, (sNNN)\})$</p> <p>Taxonomy v2.9 added the row r005 (“Cash balances at central banks and other demand deposits”) to template F 18.00. However, a corresponding row in template F 20.04 does not exist. From the validations rules v5312_m and v0988_m it can be deduced that in template F 20.04 the accumulated impairments for “Cash balances at central banks and other demand deposits” are included in the total position for loans and advances and in the individual sub items in rows r150 (“central banks”) and r170 (“credit institutions”). However, in template F 18.00 “Cash balances at central banks and other demand deposits” are not included in the loans and advances or its sub-items because they are reported in a separate row from taxonomy v2.9 onwards. Thus, the absolute value in template F 20.04 is higher than in template F 18.00, but mathematically the value is smaller due to the negative sign (see also v5698_s). Therefore the condition in the formula should be “>=” instead of “<=”.</p> <p>Validation rules v5313_m and v5315_m will be amended in Finrep v3.0 as an ad-hoc row ‘Cash balances at central banks and other demand deposits’ has been added in F 20.04 . In the meantime, those validation rules have been deactivated since 10 September 2020.</p> |
| Link | https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5274 |