



**Single
Rulebook
Q&A**

Question ID	2020_5277
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
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	Annex XV
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Validation rules V_7329; V_7403 and V7409
Question	Does validation rule V_7329; V_7403 and V7409 apply for columns that can (should) contain a negative amounts?
Background on the question	Negative amounts make that these three validation rules do not hold. v7329_m states according to the validation rules (last updated 10 March 2020): {r0010} >= ({r0450} + {r0460} + {r0470} + {r0480} + {r0500} + {r0510} + {r0520} + {r0530} + {r0540} + {r0550} + {r0560} + {r0570} + {r0580} + {r0590} + {r0600} + {r0610} + {r0620} + {r0630} +

	<p>{r0640} + {r0650} + {r0660} + {r0670}). This validation rule is also applicable for C0190. However this column should contain a negative amount, making that the validation rule does not work (inconsistent). v7403_m states according to the validation rules (last updated 10 March 2020): {r0030} = {r0040} + {r0050}. This validation rule is also applicable for C0020, C0030, C0060, C0080, C0090, C0100, C0130, C0190, C0900 and c0910. However these columns should contain a negative amount, making that the validation rule does not work (inconsistent). v7409_m states according to the validation rules (last updated 10 March 2020): {r0170} >= {r0180}. This validation rule is also applicable for C0020, C0030, C0060, C0080, C0090, C0100, C0130, C0190, C0900 and c0910. However these columns should contain a negative amount, making that the validation rule does not work (inconsistent).</p>
EBA answer	<p>While the inclusion of negative and positive sign rows may influence the result or sign of a comparison between values (such as in v7409_m), it does not affect the rules that merely state the result of a formula, already considering the signs of the components (such as v7403_m). Therefore, v7409_m (and v7329_m) were wrong and have been corrected so that they can apply to columns that may contain negative values, while v7403_m is right as it can be applied already to columns that may contain negative values.</p>
Link	<p>https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5277</p>

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