

# Single Rulebook Q&A

<b>Question ID</b>	2020_5309
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<b>Article</b>	99
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
<b>Article/Paragraph</b>	Annex XI/Instructions on row 160
<b>Date of submission</b>	16/06/2020
<b>Published as Final Q&amp;A</b>	19/03/2021
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	Wolters Kluwer
<b>Country of incorporation / residence</b>	Romania
<b>Type of submitter</b>	Other
<b>Subject matter</b>	Reporting of International Organizations not treated as sovereign in template C43
<b>Question</b>	Should exposures to International Organizations not treated as sovereign be included in Row 160 of template C43?
<b>Background on the question</b>	According ITS for template C43, row 140 (Exposures to regional governments, MDBs, international organisations and PSEs not treated as sovereigns) is the sum of row 150, row 160 and row 170. All exposures mentioned in the row 140 are listed in the rows 150, 160 and 170, except for one: International Organizations not treated as sovereign. Logically, it should flow in row 160, but it is not. Could you please confirm that row 160 should also include exposures to International Organizations not treated as sovereign?
<b>EBA answer</b>	According to Annex 11 to Commission Implementing Regulation (EU) No

	<p>680/2014 (ITS on Supervisory Reporting) institutions shall report in row 140 of template C 43.00 their exposures to regional governments, MDBs, international organisations and PSEs not treated as sovereigns. As row 140 is the sum of rows 150, 160, and 170, exposures to international organisations should not only be reported in row 140 but also in rows 150 to 170. However, the instructions on rows 150, 160 and 170 are not clear with regard to international organisations as none of the rows explicitly refers to Art. 118 or Art. 147 (3) c) of Regulation (EU) No 575/2013 (CRR), respectively. In order to report exposures to international organisations, institutions shall use row 160 of template C 43.00. The instructions will be amended accordingly.</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5309">https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5309</a>

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