



**Single  
Rulebook  
Q&A**

<b>Question ID</b>	2021_5702
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
<b>Article</b>	Article 415
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Draft ITS on Supervisory Reporting of Institutions
<b>Article/Paragraph</b>	Annex 13 (NSFR)
<b>Date of submission</b>	27/01/2021
<b>Published as Final Q&amp;A</b>	25/06/2021
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	Wolters Kluwer
<b>Country of incorporation / residence</b>	Ireland
<b>Type of submitter</b>	Other
<b>Subject matter</b>	DPM v3.0 NSFR Derivatives
<b>Question</b>	Should only derivatives with a residual maturity < 6 be reported on NSFR templates?
<b>Background on the</b>	According to the Annotated Table Layout 300-P1-COREP 3.0 C 80.00.b, C

<b>question</b>	80.00.y, C 81.00.b, C 81.00.y there is a column level condition in col 0010 (TI:x214) < 6 months however according to Article 428d derivatives should be considered on a net basis and there is no requirement to only consider derivatives with a residual maturity < 6 months. Columns 0020 and 0030 are greyed out in these templates for derivatives.
<b>EBA answer</b>	<p>The column level condition in column 0010 (TI: TI:x214) in the Annotated Table Layout 300-P1-COREP 3.0 C 80.00.b, C 80.00.y, C 81.00.b, C 81.00.y should be understood as exclusively referring to the amount that is related to initial margin posted for derivative contracts pursuant to Article 428ag(a) of amended Regulation (EU) No 575/2013 ('CRR') and which is to be reported under row 0950 (ID 1.7.3) (and mirrored in row 0920, ID 1.7) with a breakdown by the effective residual maturity in accordance with Article 428q CRR.</p> <p>In contrast, derivative assets pursuant to Articles 428d and 428ah(2) of amended Regulation (EU) No 575/2013 ('CRR') as well as required stable funding for derivative liabilities as referred to in Article 428s(2) CRR are to be reported under rows 0930 and 0940 (IDs 1.7.1 and 1.7.2) under columns 0010, 0050 and 0090 of supervisory reporting template C 80.00, irrespective of the actual effective residual maturity of the underlying derivative transactions.</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_5702">https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_5702</a>

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