



**Single
Rulebook
Q&A**

Question ID	2021_5794
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	415
Paragraph	3
Subparagraph	(b)
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 XIX (instructions), 1.4. Prices for Various Lengths of Funding (C 69.00) and 1.5. Roll-over of funding (C 70.00)
Date of submission	31/03/2021
Published as Final Q&A	10/09/2021
Disclose name of institution / entity	No
Type of submitter	Other
Subject matter	How to report liabilities with notice period in C69.00 and C70.00
Question	How can evergreen repos be reported in the C69.00 template? How can deposits with notice period > 1 day be reported in the C69.00 and C70.00 template?
Background on the question	We note the clarification provided in Q&A 2019_4574 about the evergreen repo which can be terminated at any time by either party with a notice period of > 1 day, for the purpose of C70.00, - When the evergreen repo has

not yet been terminated, it should be reported, for each day, under both columns 'Maturing' and 'Roll over' under the bucket that reflects the duration of the notice period. - Once the repo has been terminated, it will be reported only on the date it matures and under the column 'Maturing' under the bucket that reflects the duration of the notice period. How about in C69.00 for such evergreen repo? Would you confirm that we report its amount in C69 if such evergreen repo has not been terminated yet at the end of reporting month? Would you confirm that we report its amount OR nothing in C69 if such evergreen repo has been terminated during the reporting month and the maturity date is after the end of reporting month? We would like to ask for the clarification as well on notice deposits in C69.00 and C70.00. For deposits without pre-defined maturity date but withdrawable with a notice period > 1 day, should we follow the same approach as for evergreen repo ? In C70.00 - When the notice is not yet called by the depositor, we report, for each day, under both columns 'Maturing' and 'Roll over' under the bucket that reflects the duration of the notice period. - Once the notice has been called by the depositor, it will be reported only on the date it matures and under the column 'Maturing' under the bucket that reflects the duration of the notice period. In C69.00 - If at the end of the reporting month, the notice is not yet called, should we report in C69.00 the amount of the notice deposit under the bucket that reflects the duration of the notice period? Or should we report nothing in C69.00? - If at the end of the month, the notice has been called and the maturity date is after the end of month, should we report in C69.00 the amount of the notice deposit under the bucket that reflects the duration of the notice period? Or should we reporting nothing in C69.00? - If at the end of the month, the notice has been called and the deposit has matured before the end of month, then nothing to be reported in C69.

EBA answer

With respect to the reporting of evergreen repos and open-maturity deposits subject to a notice period, for the purpose of completing supervisory reporting template C 69.00 (Prices for Various Lengths of Funding) as laid down Regulation (EU) No 680/2014 as amended by Implementing Regulation (EU) 2017/2114 ('ITS on Supervisory Reporting'), institutions shall consider the following:

- According to paragraph 1.4.1 of Annex XIX of the ITS on Supervisory Reporting, institutions shall report in template C 69.00 the transaction volume and prices paid by institutions for funding obtained during the reporting period and still present at the end of the reporting period. Such funding is to be reported in accordance with its original maturities.
- As further specified in paragraph 1.4.10 of Annex XIX of the ITS on Supervisory Reporting, funding that has been rolled-over and is still present at the end of the reporting period shall be considered to

represent new funding for the purpose of C 69.00.

On the basis of the above, evergreen repos and open-maturity deposits subject to a notice period shall be reported in C 69.00 as follows:

- Transactions that have not been called during the reporting period shall be reported and be considered under the maturity bucket corresponding to the duration of the notice period.
- Transactions that have been called during the reporting period but where the maturity date is after the reporting reference date be reported and be considered under the maturity bucket corresponding to the duration of the notice period.
- Transactions that have been called and that have matured during the reporting period shall not be reported.

With respect to the reporting of open-maturity deposits subject to a notice period, for the purpose of completing supervisory reporting template C 70.00 (Roll-over of funding) of the ITS on Supervisory Reporting'), institutions shall apply the method provided in EBA Q&A 4574 with respect to open-maturity repo transactions.

Link

https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_5794

European Banking Authority, 24/10/2021

www.eba.europa.eu