

# Single Rulebook Q&A

<b>Question ID</b>	2021_5825
<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 2 - C 33.00
<b>Date of submission</b>	27/04/2021
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<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Competent authority
<b>Subject matter</b>	Inclusion of central bank exposures in template C 33.00
<b>Question</b>	Shall exposures to central banks be included in the COREP template C 33.00?
<b>Background on the question</b>	According to Annex II Reporting on own funds and own funds requirements the scope of the GOV template is all exposures to 'General governments' as referred to in point (b) of paragraph 42 of Annex V to this Implementing Regulation. At the same time, in the instructions for row 100 (Regional governments or local authorities [Central governments and central banks]), row 120 (Public sector entities [Central governments and central banks]) and row 140 (International Organisations [Central governments and central banks]) of template C 33.00, central banks are included in the label. Shall exposures to central banks be included in these rows of template C 33.00?
<b>EBA answer</b>	According to paragraph 191 of Annex II of Regulation (EU) 2021/451 (ITS on Supervisory Reporting), template C 33.00 shall cover all exposures to 'General governments' as defined in paragraph 42 (b) of Annex V. This paragraph provides the counterparty breakdown for FINREP. It distinguishes between central banks (paragraph 42(a)) and general governments (paragraph 42(b)), which are defined as separate counterparty sectors.

	In template C 33.00, row 120. “Central governments and central banks” is the name of the IRB portfolio (Article 147(2)(a) CRR), it does not imply that the counterparty sector central banks should be reported in the row and in the template. Indeed, as explained in paragraph 191 of the instructions for C 33.00, central banks are out of the scope of the C 33.00 template.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_5825">https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_5825</a>

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