Single Rulebook Q&A

Question ID	2021_5847
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
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	DPM 3.0 - Annex XII
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	DPM 3.0 validation rules for C84 total RSF
Question	According to validation rules v10158_m and v10063_m, RSF from derivatives should not be included in total required stable funding row 10 in neither column 10 nor 20. Is this really correct? It indicates that RSF from derivatives is not included in calculating the ratio then.
Background on the question	According to validation rules v10158_m and v10063_m, RSF from derivatives should not be included in total required stable funding row 10 in neither column 10 nor 20. Is this really correct? It indicates that RSF from

	derivatives is not included in calculating the ratio then.
EBA answer	According to the instructions of Annex XIII to Regulation (EU) No 680/2014 (ITS on supervisory reporting), RSF and ASF should include derivatives (R0010 in templates C80.00, C 81.00, C82.00, C 83.00; R0010 and R0120 in C 84.00).

However, these templates have been modelled by reporting derivatives in a separate table (carrying amount vs fair value, with the exception of C 83.00). Validation rules have been defined at the level of technical tables and therefore the rows for RSF and ASF do not contain the values reported for derivatives.

This has led to inconsistencies between the definition of RSF and ASF and reporting (and any reference to these cells in other reports (e.g. mapping tool) is wrongly defined.

The issue affects several validation rules, some of which have been deactivated. Institution shall consider derivatives in their required stable funding as it is established in article 428d of the CRR.

The modelling will be corrected at the next available opportunity, as an interim solution the affected remaining validation rules will be deactivated. |
| **Link** | https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_5847 |