

Single Rulebook Q&A

Question ID	2021_6094
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	430
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) 2021/451 - ITS on supervisory reporting of institutions
Article/Paragraph	Annex XI
Date of submission	16/07/2021
Published as Final Q&A	17/02/2023
Disclose name of institution / entity	Yes
Name of institution / submitter	Wolters Kluwer
Country of incorporation / residence	Netherlands
Type of submitter	Other
Subject matter	Cash pool assets in C 47.00
Question	<p>As per ITS of C47, Cash pool assets are to be reported in C47 Rows 0193 to 0198.</p> <p>[1] As net amount of cash pool asset for the group entity are likely to reported in Row 0190, of C47 as other assets. Is it not double counted to the extent of amount reported in Row0190 with regard cash pool assets?</p> <p>[2] As there is validation (v4456) between C47 Rows 0010 to 0290 = C43 total assets, where are these cash pool assets as reported in C47 are to be reported in C43?</p> <p>[3] Whether Cash pool assets as reported in C47 are also to be reported including positive and negative amounts.</p> <p>[4] Is the scope of prudential netting mentioned under article 429b,</p>

	applicable only for Leverage ratio or does this prudential netting has something to do with prudential report applications like COREP?
Background on the question	There are guidelines of cash pool assets to be reported in C47. But, cash pool assets, the net amount if it is an asset it will also likely to be reported in Row 0190. It leads to duplicate amounts. There is no guidance in ITS regarding reporting of cash pool assets in C43 and C40. Mainly there is validation rule between C43 and C47
Final answer	<p>In accordance with the instructions for template C 47.00 of Annex XI to Regulation (EU) 2021/451, cash pooling arrangements are to be reported in rows {r0193} to {r0198} of template C 47.00.</p> <p>[1] According to the instructions for row {r0190} cash pooling arrangements shall not be considered in {r0190}. Hence, there is no double counting of exposure values related to cash pooling arrangements in C 47.00.</p> <p>[2] Assets subject to cash pooling arrangements in accordance with Article 429b(2) and (3) of Regulation (EU) No 575/2013 (CRR) shall be reported in the respective exposure class in C 43.00, corresponding to the institution's categorization of the involved clients.</p> <p>[3] The reporting of cash pooling arrangements follows the instructions provided in Annex XI of the Implementing Technical Regulation (EU) 2021/451. In line with the provided instructions, reporting in rows {r0193} to {r0196} of C 47.00 is expected to be positive, whereas the effect of prudential netting in rows {r0197} and {r0198} is expected to be reported with a negative sign.</p> <p>[4] Article 429b CRR is included in Part Seven of the CRR related to the Leverage Ratio. Hence, provisions related to netting in cash pooling arrangements referred to in article 429b CRR exclusively relates to provisions in relation to the Leverage Ratio.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_6094