

# Single Rulebook Q&A

<b>Question ID</b>	2021_6180
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - Leverage ratio
<b>Article</b>	Regulation (EU) No 876/2019 (CRR2)
<b>Paragraph</b>	430
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) 2021/451 - ITS on supervisory reporting of institutions
<b>Article/Paragraph</b>	Annex 10, C43.00 R0010, C0010.
<b>Date of submission</b>	07/09/2021
<b>Published as Final Q&amp;A</b>	31/03/2023
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Regular-way purchases awaiting settlement (EBA Validation rule in C 43.00 LR4 v4448_m)
<b>Question</b>	<p>According to the formula v4448_m: <math>\{C\ 43.00.a, r0010, c0010\} \leq \text{sum}(\{C\ 47.00, c0010, (r0150-0180)\})</math></p> <p>This control checks the off-balance exposure declared in the C 43.00 that is equal to the off-balance declared in the rows 0150 to 0180 in the C 47.00.</p> <p>With CRR2, the off-balance exposures related to regular-way purchases awaiting settlement and declared on row 0188 and 0189 of the C 47.00 are not included in the formula of v4448_m. Should these new lines not be included in the formula?</p>
<b>Background on the question</b>	New lines for the off-balance exposures related to regular-way purchases awaiting settlement are required for June 2021 closing. The rule v4448_m is not relevant
<b>Final answer</b>	Validation rule v4448 compares the volume of off-balance sheet exposures as reported in C 43.00 and C47.00. In $\{C\ 47.00, c0010, r188\}$ the full nominal value of commitments to pay related to regular-way purchases, for

	institutions that, in accordance with the applicable accounting framework, apply settlement date accounting to regular-way purchases and sales shall be reported. However, such commitments are not included in the scope of {C 43.00.a, r0010, c0010} nor {C 47.00, c0010, r0150} to {C 47.00, c0010, r0180}. Therefore, {C 47.00, c0010, r0188} is not considered in validation rule v4448. Consistently, also {C 47.00, c0010, r0189} is not considered.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_6180">https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_6180</a>

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