

Question ID	2013_78
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	Article 99
Paragraph	5
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	Annex III, F 07.00, r 200 (also F 05.00, r 010)
Date of submission	26/07/2013
Published as Final Q&A	14/02/2014
Disclose name of institution / entity	Yes
Name of institution / submitter	CREDIT AGRICOLE
Country of incorporation / residence	FRANCE
Type of submitter	Credit institution
Subject matter	FINREP - F7 Financial assets subject to impairment that are past due or impaired (+ template 5) - Row 200 "On demand [call] and short notice [current account]"
Question	FINREP - Template 7 Financial assets subject to impairment that are past due or impaired (+ template 5) - Row 200 "On demand [call] and short notice [current account]" / does this row include discounts on debts that have been restructured due to counterparty default ?
Background on the question	We need this information for FINREP mapping
Final answer	"On demand [call] and short notice [current account]" are defined in Annex V of the Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions Draft ITS on Supervisory reporting as "balances receivable on demand (call), at short notice, current accounts and similar balances which

may include loans that are overnight deposits for the borrower, regardless of their legal form. It also includes "overdrafts" that are debit balances on current account balances".

In the row 200 of template F 07.00 all past due and not impaired amounts related to on demand and short notice loans and advances should be reported in columns 010 to 060. In those cases where past due amounts are impaired according to IAS 39.59 (d), they shall be reported in column 070.

**As of 1/8/2014 the content of this answer was modified to reflect the publication of the final ITS on supervisory reporting of institutions in the Official Journal of the European Union. As a result, the references to the ITS were updated and the disclaimer deleted. For reasons of transparency, revisions are highlighted in track changes.*

Link

https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_78

European Banking Authority, 03/12/2023

www.eba.europa.eu