

# Single Rulebook Q&A

<b>Question ID</b>	2013_86
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - FINREP (incl. FB&NPE)
<b>Article</b>	Art 99
<b>Paragraph</b>	5
<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 III, F 16.01 &&&&& F 02.00
<b>Date of submission</b>	26/07/2013
<b>Published as Final Q&amp;A</b>	14/02/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	CREDIT AGRICOLE
<b>Country of incorporation / residence</b>	FRANCE
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	FINREP - Template 16.1 Interest income and expenses by instrument and counterparty sector (+ template 2) - Setting of interests on derivatives - hedge accounting other than interest rate risk
<b>Question</b>	FINREP - Template 16.1 Interest income and expenses by instrument and counterparty sector (+ template 2) - Setting of interests on derivatives - hedge accounting other than interest rate risk : concerning interest on derivatives held for hedge accounting other than interest rate risk, we wonder about their setting: - we understand they are not included in template 16.1 ; can you confirm this point ? - on which row of template 2 "statement of profit or loss" should they be included ? We foresee to include them on row "other assets" (row 080) and "other liabilities" (row 140). Is it correct?
<b>Background on the question</b>	We need this information for FINREP mapping.

<b>EBA answer</b>	<p>Interest income or expenses shall be reported in item "other assets " or "other liabilities " in templates F 02.00 and F 16.01 according to the instructions in Annex V. Part 2, paragraph 25 of the <u>Regulation (EU) No 680/2014</u> <del>13 ITS on supervisory reporting of institutions</del><u>Draft ITS on Supervisory reporting</u> where it is stated that "Interest income - other assets " includes amounts of interest income not included in the other items.</p> <p><i>*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.</i></p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_86">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_86</a>

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