

Single Rulebook Q&A

Question ID	2013_114
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	article 415
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	Annex XII, C 51.00
Date of submission	01/08/2013
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Liquidity: Reporting on liquid assets Annexe XII; C51.00
Question	<p>Let's take a French bank that have an LCR >100% with a liquidity buffer composed by German government bonds. For report C 51.00 (liquidity buffer) the German government bonds should be reported only to 1 of the 6 reporting blocs. As a consequence, German government bonds will be reported in line 340 since they are of extremely high liquidity and of high credit quality. Nothing will be reported into line 440 neither 040. Is that what you expect?</p>
Background on the question	Different possibilities remain to report an extremely highly liquid asset into the liquidity buffer.
Final answer	<p>The level of LCR is irrelevant here to determine how and where a given asset has to be reported in C 51.00. It should only depend on the specific characteristics of this asset and to whether it fulfills the operational requirements of Articles 416 and 417 or not.</p> <p>As stated in paragraph 2 in Annex XIII part 1 of the Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions Draft ITS on Supervisory reporting, assets shall be reported on one of the six sections in</p>

	<p>C 51.00. The instructions purpose when stating that "All items, with the exception of those referred to in sections 3.1, 3.2 and 3.9, must satisfy the conditions as set out in the last paragraph of that Annex" does not imply that other assets have to be reported twice.</p> <p>The purpose of "supplementary reporting of liquid assets" is the collection of data for evaluating whether or not these assets should be included as liquid assets. Duplicate reporting would hamper that analysis.</p> <p>In the abovementioned example, German government bonds, being transferable assets that are of extremely high liquidity and credit quality, shall only be reported in C 51.00 template in row 340.</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>
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