

Single Rulebook Q&A

Question ID	2013_126
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	99
Paragraph	2
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 III, F14.00, c040 & c050
Date of submission	06/08/2013
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Disclose name of institution / entity	Yes
Name of institution / submitter	The Danish Bankers Association
Country of incorporation / residence	Denmark
Type of submitter	Industry association
Subject matter	FINREP - template F14 changes for the period
Question	Are changes relevant "for the period" to be reported year-to-date (YTD) or only of the last quarter?
Background on the question	It is not clear to which period "for the period" refers to.
EBA answer	A period refers to the accounting year. So, 18for the period 19 in FINREP refers to changes from the beginning of the accounting year to the reporting reference date.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_126

