

# Single Rulebook Q&A

<b>Question ID</b>	2013_137
<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>	-
<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>	Anex V, Part 1, paragraph 35
<b>Date of submission</b>	07/08/2013
<b>Published as Final Q&amp;A</b>	14/02/2014
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	FINREP: Definition of Credit institutions and Other financial corporations
<b>Question</b>	<p>This question asks for a clarification of the definition of Credit institutions (bank and multilateral banks) and Other financial corporations for financial information templates (FINREP) foreseen by EBA FINAL draft implementing Technical Standards 2013-02 published on 26 July 2013, Annex V, Part 1. Counterparty breakdown across all templates shall align with ECB statistical requirements ECB/2008/32. The Article 1 of that ECB regulation provide us with definition of MFI and breakdown of MFI to a) central banks, b) credit institutions as defined in Article 4(1) of Directive 2006/48/EC and c) other MFIs (e.g. Money market funds). For purpose of FINREP it is not clear if c) other MFIs (e.g. Money market funds) as defined in ECB Regulation shall be classified as Credit institutions sector (bank and multilateral banks) or Other financial corporations sector.</p>
<b>Background on the question</b>	We need to have confirmed that our understanding is correct for purposes of FINREP.
<b>EBA answer</b>	The classification of institutions in counterparty breakdown in FINREP is described in the Annex V. Part I, Chapter 6 of the <a href="#">Regulation (EU) No 680/2014</a> 13 ITS on supervisory reporting of institutions <del>Draft ITS on</del>

	<p>Supervisory reporting, where the paragraph 35(d) includes collective investment undertakings among other financial corporations.</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_137">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_137</a>

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