

Single Rulebook Q&A

Question ID	2013_154
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	418
Paragraph	1
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 and XIII Liquidity ratios templates and instructions
Date of submission	13/08/2013
Published as Final Q&A	30/04/2014
Disclose name of institution / entity	No
Type of submitter	Consultancy firm
Subject matter	Liquidity: Market value of assets and payments due on liquid assets not reflected in the market value of the asset
Question	Which value is to be reported for liquid assets, the clean price or the dirty price? (CRR Articles 418(1) and 425(7))
Background on the question	Example: A T-bill with a face value of 100m GBP with a 3% annual coupon, the next coupon payment will fall within the next 30 days. Let's say the clean price is 100m GBP, the dirty price (including accrued interest) is 102.8m GBP
Final answer	<p>For the purpose of the liquidity reporting (templates C 51.00 to C 61.00 of Annex XII), the market value of a liquid asset shall be its "dirty price" (OPTION 1).</p> <p>In the example given, the reporting should be as follows if the asset also matures over the next 30 days:</p> <ul style="list-style-type: none"> • the market value of the liquid assets amounts to 102.8 m GBP (its "dirty price") and should be reported in {C 51.00, r040, c010}; • the difference between the payments due on liquid assets over the

	next 30 days (103 m GBP) and its market value (102.8 m GBP) amounts to 0.2 m GBP and should be reported in {C 53.00, r970, c010}.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_154

European Banking Authority, 09/08/2022
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