

Question ID	2013_165
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	99
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	ITS - Annex XV Validation formulas
Date of submission	16/08/2013
Published as Final Q&A	14/02/2014
Disclose name of institution / entity	No
Type of submitter	Consultancy firm
Subject matter	FINREP validation rules - references to missing rows
Question	In the Validation Formulae (Appendix XV), there are many rows referred to that do not exist in the template (Appendix III). For example, in table 1.1 it is referred to rows 091, 092, 093, 094, 095, 171, 172, 173, 174, 175, 176, 177, 178, 231, 232, 233, 234, 235, 236 and 237, which do not exist in the template. There are many other similar examples. How should we interpret/handle these validation rules?
Background on the question	We want to check that validation rules are followed before data is submitted, but it's difficult if not all rules are applicable.
EBA answer	The referred rows are in Annex IV 13 templates for non-IFRS reporters. The DPM includes both sets of templates in an integrated manner.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_165