

Single Rulebook Q&A

Question ID	2013_219
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	Annex III. F 45.02. r010
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	FINREP F45.2
Question	Row 010 "Property, plan and equipment" has been eliminated. Notwithstanding, currently the first row (Investment property) is row 020, not row 010. Hence, should the row 040 "Other assets" include the information previously contained in row 010?
Background on the question	The elimination and subsequent numeration of the rows must take the validation of F45.02 row 050 with F02 row 330 into account.
Final answer	Indeed, row 010 "Property, plant and equipment" was included in the table FINREP 29.03 (Public Consultation of 12/2011) but removed later on. In the table F 45.02 of the current version of the Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions Draft ITS on Supervisory Reporting , "Property, plant and equipment" has to be included in the row "Other assets". Finally, row 050 of F 45.02 must be consistent with row 330 of F 02.00.

	<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>
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