

Question ID	2013_231
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Other
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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 XV
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Annex XV Validation formulae, "≡" vs "="
Question	<p>We would like to know what the differences are, for the validation formulae purpose, between the symbols "≡" and "=" . E.g: Validation {F 20.04 , r140 , c030}≡{F 20.07 , r190 , c020} (without ID). Does this validation mean that the value of both "boxes" o "line items" is the same or, on the contrary, that the "concept" they both refer to is the same? We though it was the first option until we bumped into this question. If it were the second alternative, should it appear in the majority of validation links?</p>
Background on the question	A precise guideline is need in regard to this question.
Final answer	<p>The symbol ""61", when comparing two cells, refers to cells that respond to the same concept and thus share the same combination of members in the dimensions used to be defined in the DPM. Consequently, they have to be reported only once. They are added in the Annex XV of the <u>Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions (ITS)</u>Draft ITS on Supervisory reporting for information purposes but are not a validation rule themselves (as they are reported only once, the equality will always work). The symbol ""61 " is never used for comparing more than two cells.</p>

	<p>The symbol "=" is applied to cells that are not defined in the same way in the DPM (they can respond or not to the same concept) but must have the same value. Consequently, they have to be reported separately. They are included in the Annex XV of the Draft-ITS for validation purposes.</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>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_231

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