

<b>Question ID</b>	2013_235
<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>	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	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	Annex III. F05.00 r 010 (also F07.00 r 200)
<b>Date of submission</b>	11/09/2013
<b>Published as Final Q&amp;A</b>	14/02/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	CREDIT AGRICOLE
<b>Country of incorporation / residence</b>	FRANCE
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	FINREP - Contents of templates 7 and 5 - Row "On demand [call] and short notice [current account]"
<b>Question</b>	<p>We wonder about the reporting of overnight accounts and advances and on the scope of templates 5 and 7: - overnight accounts and advances with counterparties "central banks and credit institutions" are not reported on a "loans and advances" row in table 1.1 but on the rows 030 et 040 ; nevertheless, do they have to be reported in tables 5 and 7 which concern "loans and advances" ? If yes, do they have to be reported on the row "On demand [call] and short notice [current account]"? - does overnight accounts and advances with other counterparties have to be reported on the row "On demand [call] and short notice [current account]" in tables 5 and 7 ?</p>
<b>Background on the question</b>	We need these informations for FINREP mapping
<b>Final answer</b>	

	<p>In F 01.01, overnight balances receivable by the reporting institution are reported in the items 'Cash balances at central banks ' and 'Other demand deposits ', depending on the sector of the counterparty. Annex V. Part 2, paragraph 41(a) of the <u>Regulation (EU) No 680/2014</u> <u>13 ITS on supervisory reporting of institutions</u><del>Draft ITS on Supervisory reporting</del> explains that in the breakdown of loans by type of product overnight balances are classified within the item "On demand [call] and short notice [current account]". Thus, overnight balances should be reported as "On demand [call] and short notice [current account]" in tables F 05.00 and F 07.00.</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_235">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_235</a>

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