

Single Rulebook Q&A

Question ID	2013_266
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	Article 394 (4)
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	Art. 14, paragraph 2
Date of submission	19/09/2013
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Disclose name of institution / entity	No
Type of submitter	Consultancy firm
Subject matter	January and February 2014 figures for the Q1 2014 leverage ratio reporting
Question	Does the leverage ratio Q1 2014 reporting should include January 2014 and February 2014 data
Background on the question	According to "EBA FINAL draft Implementing Technical" published on 26/07/2013, the first quarterly reporting period is Q1 2014 with the first reporting date being 31.03.2014. The template "C 45.00 - LEVERAGE RATIO CALCULATION (LRCalc)" requires data to be reported for each month of the current reporting quarter. This means that exposures and own funds must be calculated for each month within this quarter. Is there an exception for the first quarter 2014 so that this monthly information only needs to be delivered for March 2014 or must this template also include information on the months January 2014 and February 2014?
Final answer	The first data submission should include the end-of-month data for Q1 2014 (i.e. January 2014, February 2014 and March 2014) unless the derogation of Article 499(3) of Regulation (EU) No 575/2013 (CRR) applies.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_266

