

<b>Question ID</b>	2013_316
<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	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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 V.F 11.01, c030
<b>Date of submission</b>	01/10/2013
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<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Accounting firm
<b>Subject matter</b>	Reporting of notional amount for the derivatives hedging different risks (table 11.1 FINREP)
<b>Question</b>	If the same hedge derivative contract is used in different transactions (i.e. to hedge multiple risks), shall the nominal amounts be reported gross and multiple times (column 030, table 11.1)?
<b>Background on the question</b>	When portions of derivatives are designated in more than one hedge accounting relationship type, each portion of the derivative is reported in FINREP in accordance to the type of hedge accounting applied. E.g. a cross currency interest rate swap (CIRS) can be split in different components hedging different risks. These components should be reported in FINREP in accordance to the risk hedged and the type of hedge. Should the notional amount for these components be reported gross for each of these components? E.g. if a cross currency swap is used in three different hedging relationships. The notional amount of the components of the cross currency swap should be reported three times.
<b>Final answer</b>	When the same derivative contract is used to hedge different risks, the notional amount of the contract should be reported only once. The criteria given in paragraph 68 of Part 2 of Annex V of the <u>Regulation (EU) No</u>

	<p>680/2014 13 ITS on supervisory reporting of institutions <del>Draft ITS on Supervisory reporting</del> should be used to determine the risk category in which the contract is to be reported.</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_316">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_316</a>

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