

Question ID	2013_339
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 (as amended)
Article/Paragraph	Annex V (I.12)
Date of submission	04/10/2013
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Link between table 1.1 and tables 4.1 to 4.4
Question	<p>"The link between table 1.1, ""cash balances at central banks"" and ""other demand"" deposits"" and tables ""4.1 to 4.4"" is not clear to us. (1) On the one hand, table 1.1, line 30 (""cash balances at central banks"") and line 40 (""other demand deposits""), have a detailed breakdown in table 4 according to Annex III. (2) On the other hand, Annex V (part I.12) states that ""accounting portfolios", meaning financial instruments aggregated by valuation rules, as they are delineated in tables 4.1 to 4.4, do not include ""cash and cash balances at central bank"". This statement is supported by the missing rules between table 1.1, line 30 and line 40 and table 4. In our opinion, these two facts represent a contradiction."</p>
Background on the question	Information necessary for mapping of FinRep accounts.
Final answer	<p>Annex V, Part 1.12 states that "accounting portfolios " do not include "cash and cash balances at central bank ".</p> <p>This means that the tables from 4.1. to 4.4. relating to the breakdown of financial assets by instrument and by counterparty sector shall not include</p>

	"cash and cash balances at central bank " (neither will it include "other demand deposits " that are a part of "cash and cash balances at central banks ").
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_339

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