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Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	427
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 XV, row 1160 - 1178
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Disclose name of institution / entity	No
Type of submitter	Competent authority
Subject matter	Validation Rules
Question	Can the validation rules (in Annex XV, from row 1160 till 1178) for the template C61.00 'Stable funding - items providing stable funding' be deleted?
Background on the question	There are validation rules foreseen between the template C61.00 'Stable funding - items providing stable funding' and the template C52.00 'Liquidity coverage - outflows'. But the scope of these 2 templates are different. In the template C61.00 we have to mention all the amounts (in several timebuckets), while in template C52.00 we only have to mention the amounts that fall in timebucket 'within one month'. This means that the validation rules can never work, and that the template C61.00 will always be in error at our national bank.
Final answer	<ul style="list-style-type: none"> • Validation rules v1536_m and v1537_m are consistency checks between own funds in Corep and Stable Funding and shall be maintained. • Validation rules v1538_m, v1539_m and v1540_m are checks between templates C 51.00 (Liquidity coverage - Liquid assets) and C 60.00 (NSFR - Items requiring stable funding) and shall be maintained.

- Deposits reported in templates C 52.00 and C 61.00 include sight and other deposits without maturity received by the institution. The deposits reported in the template C 52.00 refer indeed to the outstanding amount of deposits and not only to the part maturing in less than 30 days. The amounts reported should then be similar. However, as stated in Annex XIII. Part 2. paragraph 3 of the ITS, non-maturity deposits and deposits with maturity beyond 30 days, that cannot be withdrawn without a penalty as described in Article 421 (5), are exempt from being reported under the outflow template of the liquidity coverage requirement, but should be reported under items providing stable funding template. Therefore validation rules v1541_m, v1542_m, v1543_m (also applicable to v1548_m, v1549_m and v1550_m for the reporting in significant currencies) should be changed as follows:

- v1541_m: $\text{sum}(\{C\ 61.00.b, r040, (c010-050)\}) \geq \text{sum}(\{C\ 52.00.a, c010, (r020-030)\})$
- v1542_m: $\text{sum}(\{C\ 61.00.b, r050, (c010-050)\}) \geq \text{sum}(\{C\ 52.00.a, (r040-050), c010\})$
- v1543_m: $\text{sum}(\{C\ 61.00.b, r060, (c010-050)\}) \geq \text{sum}(\{C\ 52.00.a, c010, (r060-090)\})$
- v1548_m: $\text{sum}(\{C\ 61.00.x, r040, (c010-050)\}) \geq \text{sum}(\{C\ 52.00.w, c010, (r020-030)\})$
- v1549_m: $\text{sum}(\{C\ 61.00.x, r050, (c010-050)\}) \geq \text{sum}(\{C\ 52.00.w, (r040-050), c010\})$
- v1550_m: $\text{sum}(\{C\ 61.00.x, r060, (c010-050)\}) \geq \text{sum}(\{C\ 52.00.w, c010, (r060-090)\})$

- Validation rules regarding secured financing transactions do not ask for equality, but only requires secured transaction reported in template C 61.00 to be equal or higher than transactions reported in template C 52.00. Therefore validation rules v1544_m, v1545_m, v1546_m (also applicable to v1551_m, v1552_m, v1553_m for the reporting in significant currencies) shall be left unchanged.
- The same applies to v1547_m (total) and v1554_m (significant currencies) regarding derivative payables. The amount reported in template C 52.00 only comprises payables within a 30 day period calculated on a net basis and net of received collateral constituted by liquid assets in template C 52.00, while collateral constituted by liquid assets is not excluded in template C 61.00 but comprises payables for all maturity buckets. Therefore these validation rules shall be maintained.

Link

https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_431

