

Question ID	2013_438
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	415
Paragraph	3
Subparagraph	a
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 XII, C.51.00
Date of submission	28/10/2013
Published as Final Q&A	21/03/2014
Disclose name of institution / entity	No
Type of submitter	Competent authority
Subject matter	Reporting of liquid assets as per annex III CRR
Question	Should items under lines 3.1, 3.2, 3.9 and 3.10 in section 3 of the C51.00 template be reported up to their amount, as items under 1.1, 1.2, 1.5 and 1.6 lines, or at their market value as specified in the template?
Background on the question	Instructions pertaining to template C51.00 (Liquid Assets) specify that the items under lines 3.1, 3.2, 3.9 and 3.10 shall be reported, as it is the case for lines 1.1, 1.2, 1.5 and 1.6, up to their amount, while the template asks for their market value instead (cf. the columns where these lines have to be reported are named "Market value" and "Value according to Article 418 of CRR").
Final answer	In the C 51.00 template (Liquid Assets), the items under lines 3.1, 3.2, 3.9 and 3.10 shall be reported up to their amount, as specified in the instructions, and not at their market value as the headings of the template suggests.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_438

