

Question ID	2013_439
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
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Disclose name of institution / entity	No
Type of submitter	Competent authority
Subject matter	Reporting of liquid assets as per annex III CRR
Question	In the C51.00 liquid assets template, should columns 030 and 040 be greyed out for rows 340 to 360 and columns 010 and 020 be greyed out for rows 370 to 390?
Background on the question	Items reported under rows 340 to 360 are assets of extremely high liquidity and credit quality. There is no purpose to report any of those assets in columns 030 and 040, which are only used for assets of high liquidity and credit quality. In a similar way, items reported under rows 370 to 390 are of high liquidity and credit quality. There is no purpose to report any of those assets in columns 010 and 020, which are only used for assets of extremely high liquidity and credit quality.
Final answer	<p>Transferable assets of extremely high liquidity and credit quality reported under rows 340 to 360 in C 51.00 are obviously of extremely high liquidity and credit quality, and have to be reported only in columns 010 and 020 of this template. Therefore, columns 030 and 040 should be greyed out in lines 340 to 360 in C.51.00.</p> <p>In a similar way, transferable assets of high liquidity and credit quality</p>

	<p>should be reported only in columns 030 and 040, as assets of extremely high liquidity and credit quality would have already been reported above. Therefore, for the sake of clarity, columns 010 and 020 shall be greyed out in lines 370 to 390 of the C.51.00 template in the next available version of the <u>Regulation (EU) No 680/2014 13 ITS on supervisory reporting</u>ITS on Supervisory reporting.</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>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_439

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