

Question ID	2013_551
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	Article 429
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 XI - Leverage Ratio Templates
Date of submission	22/11/2013
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Disclose name of institution / entity	No
Type of submitter	Consultancy firm
Subject matter	COREP template C43.00 - Breakdown of leverage ratio exposure measure components
Question	On which row of template C43 (LR4) should institutions report 'cash received or securities provided to a counterparty' as referred to in the reporting instructions of C45.00 (LRCalc) - rows 010/020
Background on the question	The reporting instructions of C45.00 indicate that for SFT exposures (row 010 & 020) : 'Institutions shall not include in this field cash received or any security that is provided to a counterparty via the aforementioned transactions and is retained on the balance sheet (i.e. the accounting criteria for derecognition are not met). Institutions shall instead include those items in {100, 1}, {100, 2} and {100, 3}.' Template C43 (LR4) requires an alternative breakdown of the leverage ratio exposure measure. For row 060 of LR4, there is a reference to the values as calculated in as {LRCalc;010;3,} and {LRCalc;020;3,} .
Final answer	In the C 43.00 template, securities that are provided to a counterparty, but continue to be included in the leverage ratio exposure measure of the providing institution, should be included either in row 070 (for securities held in the trading book) or classified according to obligor (for securities

	held in the banking book). The same applies to cash received.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_551

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