

Question ID	2013_619
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	Annex V - FINREP Instructions
Date of submission	04/12/2013
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	FINREP Reporting - Cumulative from ARD or period-on-period
Question	Can the EBA please confirm whether data in the FINREP templates should be reported on a cumulative basis (from the start of the accounting reference date), or period-on-period?
Background on the question	From the FINREP instructions we are not clear whether we should report FINREP data on a cumulative basis.
Final answer	<p>As per Article 2 (2) of the <u>Regulation (EU) No 680/2014</u> ITS on supervisory reporting of institutions Draft ITS on Supervisory reporting "information submitted 26referring to a certain period shall be reported cumulatively from the first day of the accounting year to the reference date".</p> <p>Thus the FINREP templates should be reported on a cumulative basis.</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</i></p>

	<i>were updated and the disclaimer deleted. For reasons of transparency, revisions are highlighted in track changes.</i>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_619

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