

Question ID	2013_663
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 (as amended)
Article/Paragraph	Validations
Date of submission	16/12/2013
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Validation Rules
Question	<p>There are several validations that do not appear to be appropriate. 1. v1231_m and v1318_m These validations require the prior period closing balance to equal the current period opening balance. However, given there is a separate column for profit/loss attributable to the parent on table 46 (column 100), the opening balance will not equal the closing balance. 2. v2668_s This validation requires Table 46 rows 010-040,110,190,210, columns 90 and 110 to be ≤ 0, however it is possible for rows 20, 30,110,190 to be greater than 0 as well when considering columns 90 and 110.</p>
Background on the question	It will not be able to submit the forms unless these validations are updated.
Final answer	<p>Question 1: For information the formulas concerned:</p> <p>v1231_m = {F 46.00, r010, c060} = {F 46.00, r210, c060} t-1 v1318_m = {F 46.00, r010, c060} = {F 01.03, r190, c010} t-1 v1235_m = {F 46.00, r010, c100} = {F 46.00, r210, c100} t-1 v1324_m = {F 46.00, r010, c100} = {F 01.03, r250, c010} t-1</p>

Column 100 of template F 46.00 shall report as closing balance the profit or loss attributable to owners of the parent for the period reported (row 250 of template F 01.03). This amount should be the opening balance of column 100 in F 46.00 for the next period, as stated by the validation rule.

It shall be noted that, on the face of tables F 01.03 and F 46.00, column 060 of template F46.00 ("Retained earnings") does not include "Profit or loss attributable to owners of the parent".

Therefore, it is confirmed that these formulas should apply.

Question 2: For information the formula concerned:

v2668_s = {F 46.00}: rows (010-040,110,190,210) of columns (090; 110) must be ≤ 0

While rows presenting the stock (010, 040 and 210) must be lower or equal to zero, the others rows (020, 030, 110 and 190), explaining the variations during the period, could be positive or negative. Consequently, the validation rule shall be amended to take into account this issue.

Link

https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_663

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