

# Single Rulebook Q&A

<b>Question ID</b>	2014_789
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - FINREP (incl. FB&NPE)
<b>Article</b>	99
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
<b>Article/Paragraph</b>	Annex XV - Validation formulae and FINREP F 13.01, c040
<b>Date of submission</b>	29/01/2014
<b>Published as Final Q&amp;A</b>	22/08/2014
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Consultancy firm
<b>Subject matter</b>	Wrong member in the taxonomy categorization for 'Type of risk' dimension in column 040 of template F 13.01
<b>Question</b>	In Report F 13.01 - Breakdown of loans and advances by collateral and guarantees, column 040 (Other collateralized loans - Rest) is interpreted, in the template, as being 'Collateral other than real estate and other than Cash [Debt instruments issued]'. In this column, for dimension Main category of collateral or guarantees received, all members are being categorized as 'Other than Real Estate' while they should be categorized as 'Other than Real estate, Deposits, Debt securities issued' thus including other Deposits and Debt securities issued for collaterals other than real estate and being consistent with it's Hierarchy for collateral received (MC22).
<b>Background on the question</b>	Failure of validation rules due to inconsistency in taxonomy
<b>Final answer</b>	The comment is correct: column 040 of template F13.01 should have the member "Other than Real estate, Deposits, Debt securities issued" for the dimension "Main category of collateral or guarantees received" in the DPM The member "Other than Real Estate" would be valid for column 029, which comprises

	both columns 030 and 040 of template F13.01. This amendment will be introduced as soon as possible.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_789">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_789</a>

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