

# Single Rulebook Q&A

<b>Question ID</b>	2014_906
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<b>Article</b>	N/A
<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	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	ANNEX II REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS
<b>Date of submission</b>	06/03/2014
<b>Published as Final Q&amp;A</b>	05/09/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	Parker James
<b>Country of incorporation / residence</b>	UK
<b>Type of submitter</b>	Individual
<b>Subject matter</b>	C 14.00 - DETAILED INFORMATION ON SECURITISATIONS (SEC DETAILS) - FIELD 210
<b>Question</b>	Field 210 - (-) Value Adjustments and Provisions. Do the value adjustments and provisions reported here related to the securitised exposures or the securitised positions? Guidelines are contradictory.
<b>Background on the question</b>	The guidelines for this field state "This column gathers information on the value adjustments and provisions applied to the securitised exposures" however refers to column 060 of CR SEC SA which relates to the securitisation positions. Does this field therefore relate to the securitised exposures e.g. mortgages or securitised positions e.g. notes?
<b>Final answer</b>	The value adjustments and provisions required in column 210 of C 14.00 Template are referred to securitised exposures.

<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_906">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_906</a>
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European Banking Authority, 29/05/2023

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