

Question ID	2014_1004
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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
Date of submission	25/03/2014
Published as Final Q&A	16/01/2015
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Templates 17.1, 17.2 and 17.3 - Reconciliation between Accounting and CRR scope of consolidation
Question	It is unclear from template 17 and the Annex V guidance whether template 17 should show either: (a) The difference between the accounting scope of consolidation and the CRR scope of consolidation, or (b) The balances as per the accounting scope of consolidation.
Background on the question	The title of the template ""Reconciliation between Accounting and CRR scope of consolidation"" would suggest it is (a) the difference, whereas the title of the data column ""Accounting scope of consolidation [Carrying amount]"" would suggest it is (b) the accounting consolidation."
Final answer	The Templates F 17.01, F 17.02 and F 17.03 (Annex III of Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions (ITS)) present the carrying amounts of the balance sheet and the nominal amount of the off-balance sheet items recognized under the accounting scope of consolidation.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_1004

