



**Single
Rulebook
Q&A**

Question ID	2014_1055
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	Annex I (F18.00, c210, r330-550); Annex I (F19.00, c180, r340)
Date of submission	07/04/2014
Published as Final Q&A	25/06/2021
Disclose name of institution / entity	No
Type of submitter	Consultancy firm
Subject matter	Off-Balance Sheet Exposures in Templates 18 and 19 with respect to Q&A 2013_214
Question	What are the reporting requirements for FINREP table 18 column, column 210, rows 330 - 550 and table 19 column 180, row 340?
Background on the question	According to EBA Q&A 2013_214 "Guarantees received on off-balance sheet exposure do not meet the definition of "Financial guarantees" provided in paragraph 58 of Annex V of the Draft ITS on supervisory reporting (a "financial guarantee" should necessarily cover a debt instrument) and, thus,

	<p>should be reported as "Other commitment received". However, other commitments received are not required to be reported in table 18 column 210 or table 19 180. Besides ITS/2013/030 para 162 refers to financial guarantees received shall be calculated in accordance with paragraphs 79 to 82. Validation rule v3078_m (sum({F 18.00.c, c210, (r330, r550)}) <= {F 09.02, r080,c010}) compare financial guarantees on off-balance sheet exposure with financial guarantees received in table F 09.02 .</p>
EBA answer	<p>As stated under Q&A 2013_214, guarantees received on off-balance sheet exposures, as loan commitments, financial guarantees and other commitments given are not considered as financial guarantees. Thus, in Annex III of Regulation (EU) 680/2014 (ITS on Supervisory Reporting), the cells (r340-400; c205 and c210); (r480-540; c205 and c210) in F18.00 and the cell (r340; c180 and c185) in F19.00 could not receive any amount for the rows related to off-balance sheet exposures and should be greyed out.</p>
Link	<p>https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_1055</p>

European Banking Authority, 06/12/2021
www.eba.europa.eu