

Single Rulebook Q&A

Question ID	2014_1569
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	ITS on Asset Encumbrance (Annex 1)
Date of submission	24/10/2014
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Disclose name of institution / entity	Yes
Name of institution / submitter	INVOKE
Country of incorporation / residence	FRANCE
Type of submitter	Consultancy firm
Subject matter	AE: F3201, F3202, F3203 - Discrepancy between taxonomy and ITS
Question	In ITS , some cells are shaded according to whether it's a consolidated or individual template. Now, in the DPM as in taxonomy, these conso/individual characteristics do not seem to be taken into account. The remark concerns the following columns: F3201 : C020 and C070 F3202 : C020 and C050 F3203 : C020
Background on the question	In C020 from F3201 for example, cells R010 to R060 and R080 to R120 are always open in DPM and taxonomy, while in the ITS templates it's specified that those "are not to be filled on a consolidated basis template".
EBA answer	There is only one integrated DPM for all the Templates independent if they have to be reported on individual or consolidated basis. Therefore, it is not possible to have different grey shading for individual/consolidated Templates. Even if there are different modules of the Taxonomy, they are all

	based on the same DPM. The reporting must follow the rules set out in the instructions of Regulation (EU) No 680/2014 - ITS on Supervisory Reporting of institutions (ITS).
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_1569

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