



**Single  
Rulebook  
Q&A**

<b>Question ID</b>	2015_2202
<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 XVII
<b>Date of submission</b>	06/08/2015
<b>Published as Final Q&amp;A</b>	10/09/2021
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Treatment of securities received in reverse repo and sold (short position) in F32.04 and F08.01
<b>Question</b>	Our question is about the link between F32.04 and F08.01 for reverse repo, notably if the securities received is sold (short position). Our position is: - Securities in reverse repo don't have to be reported in F 8.1 (only repo have to be reported) but should be mentioned in cell 160_030 in F32.04, - Securities received and sold have to be reported in F 8.1, cell 040_010, - The sum of row 10 to 110 (column 010) of F32.04 have to be matched with liabilities reported in F08.01. Do you agree with this treatment? If not, could

	you precise your recommendations?
<b>Background on the question</b>	see above
<b>EBA answer</b>	<p>The reporting of reverse repo in asset encumbrance templates, including the reporting of securities received in a reverse repo transaction that are sold (short position), is addressed in <a href="#">Q&amp;A 2014_718</a>.</p> <p>In FINREP, a reverse repo is reported as a loan in the template F05.01 (row 050); the securities received shall not be reported in the template F08.01 (they are kept on the balance sheet of the counterparty from an accounting point of view). Those securities are reported as “collateral received” in Finrep (F13.01, row 010, col. 032). Securities received and sold (short positions) shall be reported in the template F08.01, row 040.</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2015_2202">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2015_2202</a>

European Banking Authority, 24/10/2021  
[www.eba.europa.eu](http://www.eba.europa.eu)