



Single Rulebook Q&A

Question ID	2018_3930
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 IV and ANNEX V, templates F18.00 and F19.00
Date of submission	24/05/2018
Published as Final Q&A	19/03/2021
Disclose name of institution / entity	No
Type of submitter	Other
Subject matter	IFRS 9, validation rules v6012_m, v6013_m and v6014_m
Question	In template F18.00 rows 211 to 231 for columns 120 and 140 and in template F19.00 rows 211 to 231 for columns 100 and 130 need to be opened. Validation rules v6012_m, v6013_m and v6014_m need to be deactivated as long as these positions are greyed out. These VRs may not be applicable for reporters under nGAAP that measure debt instruments at strict LOCOM and recognize accumulated impairment for performing exposures. Furthermore debt instruments measured at strict LOCOM under Austrian nGAAP are recognized as impaired assets in case there are negative

	credit-risk induced value adjustments.
Background on the question	<p>V6013_m / v6012_m = F 18.00.b, c140 / c120: {r330} = {r180} + {r201}</p> <p>V6014_m = F 19.00.b, c0130: {r330} = {r180} + {r201}</p> <p>Debt instruments of Austrian nGAAP reporters measured at strict LOCOM are to be reported in rows r211 to r227 in F18.00. The sum of debt instruments at strict LOCOM is reported in r231. The reporting cells in column c140 of rows r211 to r231 are currently greyed out, nevertheless debt instruments at strict LOCOM could comprise general allowances for performing exposures due to Austrian nGAAP (see Annex V, part 2.71). Furthermore, negative credit-risk induced value adjustments of debt instruments that are performing as they are below the materiality threshold shall be reported in these cells. Therefore, the sum in r330 also contains accumulated impairment and provisions for debt instruments at strict LOCOM. For the same reasons, rows 211 to 231 for the column c130 of F 19.00 need to be opened. In addition to c140, even rows 211 to 231 of c120 in F18.00 should be opened as well, because instruments measured at strict LOCOM under Austrian nGAAP can be recognized as impaired assets as well. For the same reason, rows 211 to 231 of c100 in F19.00 need to be opened.</p>
EBA answer	<p>In ANNEX IV to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting)</p> <p>the following cells which are currently greyed out will be opened:</p> <ul style="list-style-type: none"> • columns c140 and c120 in template 18.00 for rows r211 to r231 and • columns c100 and c130 in template 19.00 for rows r211 to r231. <p>VRs v6012_m, v6013_m and v6014_m were deactivated on 10 March 2021 and will be changed in order to take account of the values in row 231.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2018_3930