



**Single
Rulebook
Q&A**

Question ID	2020_5309
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
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 XI/Instructions on row 160
Date of submission	16/06/2020
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Disclose name of institution / entity	Yes
Name of institution / submitter	Wolters Kluwer
Country of incorporation / residence	Romania
Type of submitter	Other
Subject matter	Reporting of International Organizations not treated as sovereign in template C43
Question	Should exposures to International Organizations not treated as sovereign be included in Row 160 of template C43?

Background on the question	According to ITS for template C43, row 140 (Exposures to regional governments, MDBs, international organisations and PSEs not treated as sovereigns) is the sum of row 150, row 160 and row 170. All exposures mentioned in the row 140 are listed in the rows 150, 160 and 170, except for one: International Organizations not treated as sovereign. Logically, it should flow in row 160, but it is not. Could you please confirm that row 160 should also include exposures to International Organizations not treated as sovereign?
EBA answer	According to Annex 11 to Commission Implementing Regulation (EU) No 680/2014 (ITS on Supervisory Reporting) institutions shall report in row 140 of template C 43.00 their exposures to regional governments, MDBs, international organisations and PSEs not treated as sovereigns. As row 140 is the sum of rows 150, 160, and 170, exposures to international organisations should not only be reported in row 140 but also in rows 150 to 170. However, the instructions on rows 150, 160 and 170 are not clear with regard to international organisations as none of the rows explicitly refers to Art. 118 or Art. 147 (3) c) of Regulation (EU) No 575/2013 (CRR), respectively. In order to report exposures to international organisations, institutions shall use row 160 of template C 43.00. The instructions will be amended accordingly.
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5309

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