

✘ Single Rulebook Q&A

Question ID	2020_5151
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 as amended by Regulation (EU) 2019/876 (CRR2)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	415
Paragraph	3
Subparagraph	b
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	16b(2)
Date of submission	03/03/2020
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Disclose name of institution / entity	Yes
Name of institution / submitter	European Central Bank
Country of incorporation / residence	Germany
Type of submitter	Competent authority
Subject matter	Reporting of cash flows related to 'extraordinary' and one-off transactions in the C 66.00 maturity ladder template
Question	What are the conditions for inclusion of cash flows related to 'extraordinary' and one-off transactions in the C 66.00 maturity ladder template?
Background on the question	Cash flows related to 'extraordinary' and one-off transactions may have a significant impact on an institution's liquidity position. As such, it is deemed preferable that cash flows arising from these transactions should be included in the C 66.00 maturity ladder template. However, evidence was gathered suggesting that the approaches taken by institutions to the reporting of these items are divergent, making horizontal benchmarking difficult and the overall data quality questionable.
EBA answer	In accordance with Annex XXIII, part 1 paragraph 6, of amended Regulation (EU) No 680/2014, the section of the maturity ladder template

	<p>entitled 'Outflows and inflows' "shall cover future contractual cash flows from all on- and off- balance sheet items. Only outflows and inflows pursuant to contracts valid at the reporting date shall be reported". Also, in paragraph 11, it is specified "All contractual flows shall be reported (...)".</p> <p>The purpose of the maturity ladder template is to capture the maturity mismatch of an institution's activities through the measurement of contractual flows and contingent outflows arising across the different time buckets. Therefore, institutions should report all future outflows and inflows related to contracts valid at the reporting date, from all on- and off- balance sheet items, without making a distinction between whether they are ordinary or extraordinary or whether they imply one or several transactions.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicid/2020_5151

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