

✘ Single Rulebook Q&A

Question ID	2020_5152
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)
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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 interest-related cash flows in the C 66.00 maturity ladder template
Question	What are the exact requirements for the reporting of interest-related flows in the C 66.00 maturity ladder template?
Background on the question	It was discovered that institutions would benefit from further clarification in relation to the reporting of the following aspects: (1) The treatment of interest-related flows arising from floating rate notes. (2) The treatment of interest-related flows for institutions with deficiencies in IT systems, where institutions are unable to properly calculate interest-related flows under all the relevant items of the "outflows" and "inflows" sections in a granular manner.
EBA answer	In accordance with paragraph 2 of Part I of Annex XXIII of amended Regulation (EU) No 680/2014 (ITS on Supervisory Reporting), for the purpose of completing

the C 66.00 maturity ladder template in Annex XXII of the same regulation, the contractual flows resulting from legally binding agreements and the residual

maturity from the reporting date shall be reported according to the provisions of those legal agreements.

In accordance with Part I, paragraph 13 of the instructions for completing the C 66.00 maturity ladder template, interest outflows and inflows from all on and off

balance sheet instruments shall be included in all relevant items of the “outflows” and “inflows” sections.

With respect to interest-related flows arising from floating rate notes, the cash flows should be approximated by taking into account the current market-implied

forward rates applicable on the reporting date where the amounts are not yet fixed.

With regard to interest-related flows for institutions with deficiencies in IT systems, these institutions shall follow instructions of template C 66.00 in order to report it

as accurately as possible. In cooperation with the competent supervisory authority, the institution has to develop an adequate way forward to solve the IT

deficiencies. For the interim period, the institution should inform the supervisory authority and find an agreement to ensure appropriate reporting.

Link

https://www.eba.europa.eu/single-rule-book-qa/qa/view/publicId/2020_5152

European Banking Authority, 25/02/2021

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