

✘ Single Rulebook Q&A

Question ID	2020_5157
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(1)(c)
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 (committed) credit and liquidity facilities in the C 66.01 maturity ladder template
Question	Are the committed facilities to be reported in row 1090 (under ID 4.1) of the C 66.01 maturity ladder template strictly limited to the committed credit and liquidity facilities referred to in Article 31 of amended Delegated Regulation (EU) 2015/61 or should institutions consider a broader scope of such facilities?
Background on the question	It has been found that institutions do not report committed facilities in a consistent manner. For instance, some institutions tend to apply a broader scope of such facilities under row 1090 (under ID 4.1) of the C 66.00 maturity ladder template, by also including committed products that are not explicitly referred to in Article 31 of amended Delegated Regulation (EU) 2015/61.
EBA answer	According to Annex XXIII to amended Regulation (EU) No 680/2014 (ITS on

	<p>Supervisory Reporting), in row 1090 of C 66.01, institutions shall report the outflows from committed facilities. As specified in EBA Q&A 3681, row 1090 is a sum item and should only be based on the aggregation of items 1100 (under ID 4.1.1) and 1130 (under ID 4.1.2), which however exclusively make reference to the committed credit and liquidity facilities referred to in Article 31 of amended Delegated Regulation (EU) 2015/61. On this basis, the committed facilities to be reported under row 1090 (under ID 4.1) of the C 66.01 maturity ladder template are strictly limited to the committed credit and liquidity facilities referred to in Article 31 of amended Delegated Regulation (EU) 2015/61.</p>
Link	<p>https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5157</p>

European Banking Authority, 25/02/2021

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