

EBA - CP50 - Review & Feedback

20 March 2012

Ref	Document	Reference	Page	Issue	Action/Comment/Reply	Action by	Completed
1	CP50-ITS-on-reporting.pdf	Chapter 2 - Article 3 (2)	13	Reference to accounting year rather than calendar year. This appears to apply to FINREP elements only - confirmation required. In addition if for example accounting year begins on 1st April does this mean e.g. annual reporting would only include 9 months P&L totals - Clarification needed.	Question to be put to EBA	EBA	
2	CP50-ITS-on-reporting.pdf	Chapter 2 - Article 4 (3)	14	This note appears to suggest that all reporting submissions need to be externally audited i.e. quarterly, semi annually and annually. Reference to audit updates to be submitted "as soon as possible". Is the assumption that credit institutions would have to have their COREP and FINREP reports audited on an on-going basis throughout the year and amendments advised immediately or is this in reference to a single year end audit requirement of all the years prudential reporting submissions ?. Further question - Is there a time limit on audit	Question to be put to EBA	EBA	
3	CP50-ITS-on-reporting.pdf	Chapter 3 - Article 5 (4) c)	17	Note (d) suggests that the institution would report additional OPRISK per Part 4.2. of Annex 1, but note i related to this suggests that it applies where the institutions balance sheet is below 1% of the total. Should this not be above 1%	Question to be put to EBA	EBA	
4	CP50-ITS-on-reporting.pdf	Chapter 5 - Article 11 (1)	21	A key issue here is that the exposure templates will not be published until first quarter 2012. Is there a timeline for this - need to get a clearer idea from the EBA.	Question to be put to EBA	EBA	
5	CP50-ITS-on-reporting.pdf	Chapter 6 - Article 12 (1) b)	21	The XBRL taxonomies are not available until second quarter 2012. Need to get a better idea on possible delivery from EBA	Question to be put to EBA	EBA	
6	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 1. - 1.3.1 - 730, 740 CA2	n/a	These 2 rows suggest a form of 'Gold Plating' by the EU Commission and/or national supervisors , and it appears that elements of this are still under discussion	Can the EBA clarify the type of issues still under discussion and the likelihood that these will be implemented in some form.	EBA	
7	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 1. - 1.5.1 - 740 - 760 CA4	n/a	The notes for these rows refer to Article 122 points (1) to (3). However on reviewing the Articles it appears that these are unrelated as these articles refer to exposures in default. We believe that this therefore may be a typo.	Can the EBA please clarify the references on these rows as they don't appear to be relevant.	EBA	
8	CP50-ITS-on-reporting---Annex-II.pdf	General	n/a	Given that there is a possibility of changes in the format of the returns and the limited timescales in which to make changes to the product we will need to know the proposed method of advising amendments in 1st Quarter 2012	When and if changes are required to the reporting templates how will these be highlighted, and is there any way of receiving a copy of the pre-approval versions earlier than the release date some time in the second quarter.	EBA	
9	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 1. - 1.6.5 - Table 7 - 020,030 CA5	n/a	These rows refer to Material and Non-material losses, but no specific definition is given. Is it up to the Institution to make such a judgement ?	Can EBA confirm the definition of Material and Non Material losses	EBA	
10	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 1. - 1.6.5 - Table 7 - Col 030,040 PART II - 1. - 1.6.5 - Table 9 - Col 030,040 PART II - 1. - 1.6.5 - Table 10 - Col 030,040 CA5	n/a	The annotation and shading for each of these cells seems odd. Column 030 generates, not the adjustment amount but the [deduction amount * 1 minus the Applicable percentage] and then the residual amount column 040 simply picks up the same figure i.e. column 030. This does not make sense for 2 reasons: (1) The shaded areas applicable on columns 020 & 030 are not shaded in column 040, why, since they must not contribute to the residual column already covered by those with an 030 calculation ? (2) Should the residual amount not be the amount in column 010 less the amount on 030 i.e. the residual. If not then what's the purpose of column 040 as it will always be exactly the same as column 030.	Question for the EBA - This may just be a misinterpretation, but need to check.	EBA	

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11	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 2.2 - 080, 090, 100 GS	n/a	<p>The references to rows in schedule CA2 for rows 080,090, and 100 do not appear to fully match the categories shown in the former. This may be because of later amendments to the naming convention, but particularly in the case of row 100 the reference looks incorrect.</p> <p>In the GS rows 080 to 100 show references to row numbers in the CA2 sub schedule, however the names do not appear to exactly match as follows:</p> <p>GS - Row 080 reference row 530 "TOTAL FUNDS REQUIREMENTS FOR POSITION, FOREIGN EXCHANGE AND COMMODITY RISKS" - CA2 - "Risk exposure amount for position, foreign exchange and commodities risks under standardised approaches (SA)". This may be Ok, but the title does not exactly match and row 520 of CA2 has a similar title though still not the same as that shown in row 080.</p> <p>GS Row 090 - reference row 630 "TOTAL OWN FUNDS REQUIREMENTS FOR OPERATIONAL RISKS (OpR)" - CA2 - "OpR Basic indicator approach (BIA)". Wonder whether reference should not be to row 620 in CA2.</p> <p>GS Row 100 - reference row 680 "OTHER OWN FUNDS REQUIREMENTS" - CA2 - "Advanced method". The reference to Other Own Funds requirements does not appear to match any one row in CA2.</p>	Please can the EBA clarify the CA2 references included in rows 080,090 and 100 as they do not appear to match with that detailed in the instructions for the 'GS'	EBA	
12	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 3.2 .7 - 040,060 and 070 CR-SA	n/a	Row 40 confirms that SFT's that are included in Cross product Netting should not be reported in row 040 but in row 060. However, row 060 is an 'Of Which' total related to 040 so the 060 reference looks incorrect. Row 070 has a similar note. It looks like the reference should be 100 not 060.	EBA to confirm whether this is a typo and if not explain this apparent anomaly.	EBA	
13	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 3.2 .7 - 180,260,290 CR-SA	n/a	Article 120 of the CRR confirms that exposures fully and completely secured by mortgages on residential property can be assigned 35% risk weight. However the definition for row 180 states that this row is not available to dimension 'Retail'. Since the vast majority of residential mortgages would be for this category this seems incorrect. The only other category applies a 100% RW in rows 260 and 290.	EBA to confirm whether this is an error and if not to explain why the 35% weighting cannot be applied. At present only the 100% RW appears to be available i.e. row 290.	EBA	
14	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 4.2 .2 OPR Details	n/a	Clarification needed as to whether TSA/ASA means only those clients using combined OPR methods or whether this means that TSA clients not using ASA are also captured by this requirement	EBA to confirm whether TSA clients not having ASA will also be required to produce the OPR Details schedule.	EBA	
15	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.1.2 - Row 360, 370 MKR SA TDI	n/a	In the MKR SA TDI reference it made to a range of rows 350 - 370. However, in the excel template the last available row is 350.	Can EBA confirm whether the template requires update or whether the references for Other Non Delta Risks are incorrect.	EBA	
16	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.2.2 - Col 610 MKR SA SEC	n/a	There are several column references in this row description that appear to be incorrect i.e. row 58,59 and 60. Believe this should be 580,590 and 600.	Can EBA confirm that these are typos in the instructions.	EBA	
17	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.2.2 - Col 620 MKR SA SEC	n/a	The row number in the instructions is shown as 062 and should be 620	Can EBA confirm that this is a typo in the instructions.	EBA	
18	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.2.2 - Cols - 550-600 MKR SA SEC PART II - 5.3.2 - Cols - 410 - 440 MKR SA CTP	n/a	Since the MKR SA SEC report is used to report both SA and IRB approaches, please can we clarify whether columns 550 to 600 only relate to the IRB approach. Article 324 refers to 'default-risk related loss' and 'default risk-free' which we believe only relates to IRB. This also applies to the MKR SA CTP cols 410-440	Can the EBA confirm that under the SA approach the Before CAP and CAP cells should be left blank. If not, please can they supply details of how the CAPS mentioned apply to the SA approach and the relevant references.	EBA	

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19	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.4.2 - Col 050 MKR SA EQU	n/a	<p>There appears to be an inconsistency in the note confirming the 'national markets' > 2%.</p> <p>In the instructions the criteria states</p> <p>'the sum of gross long and gross short positions is above the threshold of 2% of the sum of the total gross long and gross short positions for all equity positions'</p> <p>In the spreadsheet template the criteria states</p> <p>'Domestic national market (country) and all national markets above 2% of gross (net+short) positions'</p>	Can the EBA please confirm which of the 2 criteria for application of the 2% rule is correct.	EBA	
20	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.4.2 - Rows 020 - 040 MKR SA EQU	n/a	<p>It is not entirely clear how the sums of these rows interact i.e. are the sums:</p> <p>(1) 021 & 022 should equal 020 (2) 030 and 040 should also equal 020</p>	Can the EBA confirm the summing required here for validation purposes as there are no references on the validation sheet.	EBA	
21	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.4.2 - Row 090 & missing rows 100 & 110 MKR SA EQU	n/a	<p>The reporting instructions refer to Other non delta risks for options as applying to the range of rows 090 - 110, however the report template ends at row 090.</p>	EBA to confirm whether the instructions or the template are incorrect	EBA	
22	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.5.2 - Memorandum items: TOP CURRENCY POSITIONS MKR SA FX	n/a	<p>There appears to be an inconsistency in the note confirming the CCY Positions > 2%.</p> <p>In the instructions the criteria states</p> <p>'the sum of gross long and gross short positions, regardless they are subject to SA or Internal model approach, is above the threshold of 2% of the sum of the total gross long and gross short positions for all FX positions (reporting currency included), are to be reported'</p> <p>In the spreadsheet template the criteria states</p> <p>'5 fixed currencies plus all currencies above 2% of gross (net+short) positions'</p>	Can the EBA please confirm which of the 2 criteria for application of the 2% rule is correct.	EBA	
23	CP50-ITS-on-reporting---Annex-II.pdf	PART II - 5.5.2 - Memorandum items: TOP CURRENCY POSITIONS	n/a	<p>The layout of this section is somewhat confusing in that the 5 fixed currencies and the currencies > 2% do not require population of the columns for 'Positions Subject to Capital Charge', but then there are 2 rows shown that only require columns 060 and 070 to be populated without the gross and net position columns. It is therefore not clear exactly how the CCY items should be shown. In addition, since there is no way of reflecting whether any of the currencies are closely correlated in this section, i.e. column 080 is blacked out, we are unclear how these positions should be reported, unless of course an assumption has been made that these are always likely to be < 2%..</p>	Can the EBA clarify exactly what is expected reporting for the Memorandum section with some examples.	EBA	
24	CP50-ITS-on-reporting---Annex-II.pdf	PART II - All MKR reports	n/a	<p>There are several references to 'Other Non Delta Risks' in the MKR reports that refer to the submission of ITS standards by the EBA on 1st January 2013. Given that technically the deadline for the CRR is from this date does this mean that the EBA understands that banks may not be populating this data in their own internal management processes. Is also assumed that the EBA's final rules will be applied from the first actual reporting date i.e. 31/03/2013.</p>	Does the EBA have any specific documentation that can be supplied which covers the recommendations under review and could be made available before 1st Jan 2013, as this would help us better understand the implications for our product design.	EBA	

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25	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 2 - Rows 030,040,050,060,260,280,300	8	There are several references to IAS 39.55 (a) & (b), IAS 39.46 (a) & (b) and IAS 39.56. However, according to the latest IAS statements codes 10 to 57 have been deleted.	Please can the EBA advise whether the IAS statements mentioned require amendment.	EBA		
26	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 2 Row 500,510	9	Rows 500 and 510 refer to IAS 39.66 and 39.67. Based on the latest IAS, these elements have been deleted.	Please can the EBA advise whether the IAS statements mentioned require amendment.	EBA		
27	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Tables 3.2 & 3.4 ANNEX IV - Tables 3.2, 3.3, 3.4, 3.6, 3.7	10	3.2 and 3.4 col 010 refer to Carrying Amount. Since these instruments are for Trading and FVPL, does this mean that the carrying value is the current Market Value (Incl Accrued Interest) or is the definition the same throughout all of the table 3 reports i.e. Carrying Amount = Net Book Value i.e. Face +/- Unamortised discount/Premium + Accrued Interest (with no offset for provisions since these are only applicable to instruments 'At Cost')	Can the EBA please clarify the position with regard to 'Carrying Amount' throughout tables 1.1, 3.2, 3.3 and 3.4	EBA		
28	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	FINREP - General	n/a	There are currently no FINREP draft validations available on the EBA website under CP50. A lack of totaling and validation rules will make it difficult for Software houses to confirm their report design and hence may impact our clients problems for our clients on transmission.	Can the EBA please advise whether the FINREP validations are available on another link or will a draft be available before the final version in June ?	EBA		
29	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 4.1 Col 150 ANNEX IV - Table 4.1 Col 150	12	Refer to col 150 Accumulated Value Adjustments. It is unclear as to exactly what should be included here. The Description in ITS Part 3.12 appears to suggest that write offs are effectively treated in the same way as provisions i.e. the assets themselves are not removed from the balance sheet until a statute of limitations period or on recovery. I believe most clients would probably remove the asset on write off rather than create a write off suspense and may therefore only be able to create this data offline.	Could the EBA please confirm whether our interpretation is correct.	EBA		
30	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 5 Row 410 ANNEX IV - Table 5 Row 410	13	Hybrid Contracts refers to IAS 39.10. However, according to the latest IAS standards this category has been deleted. Also, the GAAP schedule has no supporting reference for this category	Please can the EBA confirm whether this is an incorrect reference and if so advise on the new reference and could they please provide a definition for this category.	EBA		
31	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 8 General	15	Rows 400 and 410 of table 8 appear to be simply totals of rows 010 - 040 and 200 - 230. Is this correct?	Can the EBA please confirm whether our understanding is correct. If not can they explain the difference between the elements reported in rows 010 - 040, 200 - 230 and 400 and 410	EBA		
32	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Tables 10.1/2/3 and 11.1/2 ANNEX IV - Tables 10.1/2/3 and 11.1/2	16-18	There are no detailed notes describing the tables 10.1/2/3 and 11.1/2 as per other tables but there are minimum references on Page 17 of Annex V.	Can the EBA please advise if the omission of detailed instructions for these schedules or was this an erroneous omission.	EBA		
33	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 12 - Col 030,060,090 ANNEX IV - Table 12 - Col 030,060	19	Columns 030,060 of schedule 12 refer to 'Repurchase' agreements. Clearly 'Transferred assets' therefore makes sense, along with 'Associated Liabilities' i.e. the cash element. However reading note 40 of Part 3 of the ITS reference is made to Reverse Repurchase agreements. Does this therefore mean that the reverse should also be applied in this schedule i.e. Transferred assets would then also include the cash leg of a reverse Repo and securities Repo'd in shown in Associated liabilities.	Could the EBA please clarify our proposed treatment for reverse Repo's and if this is not correct please confirm the reason for reference 40 in ITS Part 3	EBA		

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34	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 13 - Columns 040 - 080 ANNEX IV - Table 13 - Columns 040 - 080	19	<p>Columns 040 and 050 refer to unrealised gains and losses for 'the period'. It is not absolutely clear what the period is here. It could be :</p> <p>(1) Since the last report date (2) Year to Date</p> <p>In addition rows 060 to 080 refer to accumulated gains and losses. This could be either:</p> <p>(1) Accumulated gains and losses YTD. This is what we believe is correct. (2) Accumulated gains and losses since asset/liability inception in the balance sheet i.e. could include prior years.</p>	Could the EBA please clarify the periods applicable to table 13 columns 040 to 080.	EBA	
35	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 14.3 - Dimension ANNEX IV - Table 14.3 - Dimension	20	The dimension refers to 'Foreign Country 1-10'. If this means that only the top 10 countries should be produced as separate Dimension. The notes do not however state how to decide which countries are captured e.g. is it just country total interest income against total interest income, or is it net interest income against total net interest income.	Can the EBA please confirm the method that should be applied in determination of Country Dimensions.	EBA	
36	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - All Table 14 schedules ANNEX IV - All Table 14 schedules	20-22	<p>As regards the geographical breakdown of assets and liabilities for these schedules. The definition of 'Residence' and 'Location of activities' defined in Part 3 notes 43 and 46 are not clear. We would like to obtain more clarity on the difference between these 2 items. We have provided an example of a global company structure below to try and understand this:</p> <p>Company A (a branch) is based in the UK but which has its main operational i.e. for example manufacturing in France, but company A is actually incorporated in the USA, so in this case what would be regarded as 'Residence' and 'Location of Activities'. Note 46 Refers to 'incorporation (or residence)' the presumption being that the residence is the incorporation country. In the example above the incorporation country is the US, but the 'Location of Activities' is more likely France. It is therefore not absolutely clear which country should be applied in each of the schedules in table 14.</p> <p>Note 47 could also be construed as referring to the Reporting Institution within a consolidated group rather than the Assets/Liabilities of its counterparties. E.g. within a consolidated group with a UK parent its French branch holds specific assets. Assets held by the UK parent (consolidation head) would be designated Domestic and for those held by the French branch would be classified as Non Domestic. This interpretation based on the note' Legal entity (or branch) which has recognised the corresponding asset/liability'</p>	<p>Can the EBA confirm with examples the different geographic location reporting requirements. Currently our system recognises 2 country elements:</p> <p>(1) Country where the customer is based (2) Country of Risk - i.e. incorporation or guarantor country</p> <p>It is unclear for the explanations given whether these 2 codes cover the geographical reporting requirements described in Part 3 notes 43 & 46 of the ITS.</p> <p>Based on the examples given left, grateful for your clarification.</p>	EBA	
37	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 16 - Row 140 ANNEX IV - Table 16 - Row 140	23	Part 3 note 48 of the ITS refers to related party elements linked to table 2 i.e. the income statement.. However on reviewing schedule 16 it is not clear which components this is referring to, possibly row 140 although unlikely.	Can the EBA please advise whether the reference to related party elements linked to table 2 is incorrect, and if not please advise which rows apply to this comparison.	EBA	
38	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 16 - Rows 020,100,110,120,140 ANNEX IV - Table 16 - Rows 020,100,110,120,140	23	The references in rows 020,100,110,120,140 refer to IAS 24.17 (b), however, on review of the latest standards these do not appear to be related to the rows in question. IAS 24.17 (b) refers to post employment benefits to staff.	Can the EBA please confirm the correct IAS references applicable to rows 020,100,110,120,140 in schedule 16.	EBA	
39	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III/IV - Table 17 - General ITS Part 3 Notes 57 & 58	24	Part 3 notes 57 and 58 appear to refer to additional schedules in table 17 that are not included i.e. Gains and losses on derecognised assets and Other Operating Income.	Can the EBA please confirm whether notes 57 and 58 related to schedules that have now been removed, or is there another explanation.	EBA	

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40	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 20.1 - General ANNEX IV - Table 20.1 - General	26	Table 20.1 Statement of Changes in Equity refers to Opening and closing balances for the current year. However it is understood that this is a quarterly report and Part 4 notes 1 and 2 of the ITS refer to the 'period' rather than 'year'. Can we please clarify therefore what will be required in terms of opening and closing balances and movements for each quarterly report i.e. will the position always be the accumulative year to date position i.e. from 01/01, or will the opening balance and movements be since the last reporting date e.g. for the June report opening balance would be 31/03 with movements from 01/04. If the latter then the template notation is somewhat misleading.	Can the EBA please clarify the reporting periods and movement requirements for schedule 20.1.	EBA	
41	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 21.3 - General	27	ITS Part 5 note 5 confirms that Repo's and Reverse Repos should be reported as per Part 3 Para 28 to 33. However, on review, these references appear to relate to the reporting of derivative instruments rather than REPO's. If these references are correct it is difficult to understand the link between the derivative elements mentioned and the treatment in this schedule.	Can the EBA please advise whether the references in Part 5 note 5 are incorrect, and if correct can they please explain the relationship with table 21.3 in more detail.	EBA	
42	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 23.2 Col 010	28	It is unclear what column 010 - Accounting Mismatch should include.	Can the EBA please explain what should be included in this column.	EBA	
43	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 23.2 General	28	It is unclear whether those items shown in table 23.2 will have already been included in table 1 under the fair valued element, or whether they are shown at their normal amortised book value (Carrying amount) in table 1 and then shown in schedule 23.2 at fair value.	Please can the EBA confirm the valuation applied to fair value option assets and liabilities in table 1 and table 23.2	EBA	
44	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 28.3 - General	31	With respect to table 28.3 we have 2 questions: (1) Columns 020 to 050 refer to accumulated unrealised gains. It is assumed that the accumulation refers to the total accumulative value within the yearly Income Statement. As such if a bank were preparing table 28.2 as at 30/06 they would include the unrealised element from the beginning of the year and not since the last reporting date i.e. 31/03. (2) With regard to row 070 'Deemed Cost', should this only be populated in the first year of a banks IFRS accounting standard adoption and thereafter assets would revert to rows 050 and 060 as appropriate, or should assets taken on at deemed cost always remain in row 070 until write down or write off with only new assets taken on after initial adoption being allocated to rows 050 and 060.?	Can the EBA please clarify the position with regard to questions (1) and (2)	EBA	
45	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX III - Table 29.4 - General	32	A minor point but the reference to table 29.3 in ITS Part 5 note 26 should be to table 29.4	Advice only. EBA to amend typo in ITS Part 5 note 26.	EBA	

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46	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX IV - Tables 1.1 to 1.3 - General	36	<p>Tables 1.1 to 1.3. of the GAAP reporting layout refer to schedule numbers that are not in ANNEX IV. This means either:</p> <p>(1) The references to schedules > table 20.2 are not required and require removal; or</p> <p>(2) these tables must be prepared on the IFRS standard already supplied under ANNEX III where the portfolios reported in table 11.1. are based on IFRS standards.</p> <p>If (2) applies, then this does not appear to correlate with the statement in Page 20 of CP50 that "the proposed set of templates is more limited than those proposed for IFRS reporting institutions". On this basis therefore the reports required would vary by institution based on the number of balance sheet portfolio types following IFRS.</p> <p>The above note suggests that GAAP reporters have a smaller number of schedules to complete i.e. Annex III - IFRS to schedule 31 and ANNEX IV - GAAP to schedule 20.2. In essence therefore, are we correct in assuming that for GAAP reporters, tables 21.1 to 31 are still required or are the references in ANNEX IV table 1.1. are incorrect, as these tables should only apply to ANNEX III IFRS reporters.</p>	Can the EBA please confirm the application of tables re GAAP ANNEX IV reporters	EBA	
47	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX IV - Table 1.3 - Row 290	38	Clients applying GAAP standards will need to be able to identify 'Other Hedges' per row 290. It is currently unclear where these elements would be reported for IFRS reporters.	Can the EBA please advise where the IFRS equivalent of 'Other Hedges' row 290 of ANNEX IV table 1.3 would be reported for an institution applying IFRS standards to this element of its balance sheet.	EBA	
48	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX IV - Table 11.1 - General	48	The row numbers in table 11.1 jump from row number 010 to 060. This may be OK i.e. it may be to match row numbers at the total level with those in IFRS table 11.1, but it is possible this is either a typo, or rows have been deleted in error in both ANNEX IV and the excel template.	Can the EBA please confirm the row numbering shown in this report is correct	EBA	
49	CP50-ITS-on-reporting---Annex-III,-IV,-V.pdf	ANNEX IV - Table 13 - General	50	Is it correct that the GAAP table 13 columns include references to IFRS 13 throughout?	Can the EBA please confirm if the references are correct.	EBA	

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Document CP50-ITS-on-reporting.pdf CP50-ITS-on-reporting---Annex-I.XLS CP50-ITS-on-reporting---Annex-II.pdf CP50-ITS-on-reporting---Annex-III.,IV.,V.pdf CP50-ITS-on-reporting---Annex-III.XLS CP50-ITS-on-reporting---Annex-IV.XLS CP50-ITS-on-reporting---Annex-VI.XLS CP50-ITS-on-reporting---Annex-VII.pdf							