



## Single Rulebook Q&A

<b>Question ID</b>	2020_5077
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<b>Article</b>	99
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
<b>Article/Paragraph</b>	Annex II
<b>Date of submission</b>	07/01/2020
<b>Published as Final Q&amp;A</b>	30/04/2021
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Inconsistency in validation rule v4797_m COREP C14.00
<b>Question</b>	<p>Validation v4797_m states that [C 14.00 (All rows)] <math>\text{abs}(\{c210\}) \leq \{c140\}</math>.</p> <p>The instructions in Annex II ITS "REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS" for the completion of template C14.00, state that c130 "...the amount (according to original exposures pre conversion factors..", which corresponds to c010 to C 07.00 template.</p> <p>Additionally the instructions for c140 state to "...report the value of the securitised portfolio at reporting date...". Value in ITS is always net of value</p>

	<p>adjustments and provisions."</p> <p>Did we misinterpret the Annex II instructions? Please advise.</p>
<b>Background on the question</b>	Inconsistency between the validation rule and the instructions in Annex II to be followed for the completion of specific columns in C14.00.
<b>EBA answer</b>	<p>The aim of template C.14.00 is to give complete information on every securitisation the entity is involved, and not to calculate the amount of own funds required on those securitisations.</p> <p>Columns 120 to 225 of C.14.00 gather information regarding the exposures securitised. According to the description for columns 130 and 140 in Annex II to Regulation (EU) 680/2014 (ITS on Supervisory Reporting), both columns represent the same, the amount of securitised portfolios, but in different points of time. While column 130 shows the portfolio securitised at the origination date, in column 140 the outstanding amount of that portfolio at the reference date of the information has to be reported.</p> <p>The values reported in column 130 and 140 are not net of value adjustments and provisions, so validation rule v4797_m is correct.</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5077">https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5077</a>

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