

Table of Contents

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Status

Final Q&A

Legal act

Regulation (EU) No 575/2013 as amended by Regulation (EU) 2019/876 - CRR2

Topic

Supervisory reporting

Article

415

Paragraph

3

Subparagraph

b

COM Delegated or Implementing Acts/RTS/ITS/GLs

Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)

Article/Paragraph

Annex 18

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Name of institution / submitter

AXA Bank Belgium

Country of incorporation / residence

Belgium

Type of submitter

Credit institution

Subject matter

Dubble counting of intra-group funding in C68.00

Question

"In C68.00 Unsecured wholesale funding (row 110) should be split per product type: - of which loans and deposits from financial customers (row 120) - of which loans and deposits from non-financial customers (row 130) - of which loans and deposits from intra-group entities (row 140) Should intragroup funding be reported exclusively in row 140? Or should it be reported in row 140 AND in row 120/130 depending if the intragroup entity is a financial or a non-financial customer? The same question applies to the split of wholesale funding."

Background on the question

It is unclear how intra-group funding should be reported in C68.00. Example: If we would receive €100 funding from an intra-group entity, which is a financial customer, should this amount be reported in both row 120 & 140? Or should it only be reported in 1 of the 2 categories?

EBA answer

Template C 68.00 of Annex XVIII to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting) gathers information on the most relevant sources of funding for the institutions. As pointed out in the instructions on 1.3. "Concentration of funding by product type (C 68.00), rows 120, 130, and 140 are "of which" positions referring to row 110 of template C 68.00 and thus reporting of each row refers independently to row 110. Therefore, reporting of intra-group funding in row 140 has to be part of reporting of rows 120 or 130 respectively as it was answered in [Q&A 2015_1949](#). The sum of rows 120 and 130 is expected to be equal or inferior the amount reported in row 110. According to Annex XIX: "5. *The figures reported in rows 1. 'Retail', 2.1 'Unsecured wholesale funding', 2.2 'Secured wholesale funding' can include broader product types than the underlying 'of which' items.*"

With regard to ID 2.2 "Secured wholesale funding", the amount reported in row 150 could be equal to or greater than the sum of all "of which positions" reported in rows 160, 170 and 180. According to instructions row 190 is a subset of row 150: "Of the funding in row 150, that which is funding obtained from intra-group entities". Therefore, the amount reported in row 190 can additionally be reported in rows 160, 170 and 180 as well, following the criteria of Q&A 2015_1949.

Link

[EBA website link](#)