

Question ID	2019_4908
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	427
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex XIII
Date of submission	11/09/2019
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Disclose name of institution / entity	No
Type of submitter	Individual
Subject matter	Definition of 'carrying amount' for the purposes of templates C60.00 and C61.00
Question	In the guidance annexes of DPM 2.8 for C 60.00 and C 61.00 templates the reporting amount has been further specified as 'carrying amount' however the breakdown of the template requires the amounts to be broken down according to the actual expected payments which suggests Cashflow. The Cashflow and the Carrying value can differ significantly due to changes in market value or impairments in the case of assets. For reporting purposes of the two above mentioned reports is it expected to split the carrying value across the time buckets based on when the cashflows are expected to be paid/received or to report the carrying value according to the residual maturity of the contract?
Background on the question	Different requirements related to reporting amounts: DPM 2.8.0 ITS suggest the reporting of Carrying Value while the template requires the breakout of the amounts according to the actual expected payments which suggests Cashflow.
EBA answer	With respect to the instructions of templates C 61.00, items providing

	<p>stable funding and C 60.00, items requiring stable funding, paragraphs 1.1.2/ 2.1.2 state that "All own funds and liabilities reported on an institution's balance sheet shall be reported here. The total amount of own funds and liabilities shall therefore reflect the size of the institutions' total assets." Accordingly, for reporting purposes, in the columns referred as "amount" the accounting value should always be reported, except for derivatives payables and receivables which are to be reported in accordance with paragraph 2.1.6.</p> <p>Moreover, according to instructions 2.1, paragraph 3 (iii) "assets shall be reported according to their residual contract maturity and not behavioral assumptions." Thus, all items have to be reported in the corresponding time buckets according to their residual maturity or the earliest calling date.</p>
Link	https://eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2019_4908

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