

<b>Question ID</b>	2019_4998
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 as amended by Regulation (EU) 2019/876 (CRR2)
<b>Topic</b>	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
<b>Article</b>	460
<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 IV
<b>Date of submission</b>	12/11/2019
<b>Published as Final Q&amp;A</b>	11/09/2020
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	The additional column C015 "Code" to template C 67.00 contains ambiguity in the Annex IV guidance under the ITS to be implemented at Mar-20: 1.2.8.015 "This code is a row identifier and shall be unique for each row in the template". It is unclear what identifiers are required in column C015.
<b>Question</b>	<p>The additional column C015 "Code" to template C 67.00 contains ambiguity in the Annex IV guidance under the ITS to be implemented at Mar-20: 1.2.8.015 "This code is a row identifier and shall be unique for each row in the template". It is unclear what identifiers are required in column C015.</p> <p>The annotated template released in DPM 2.9.1 under 'Changes compared to previous version phase 2.9.1' for COREP states that "Metric = (si289) Entity code [si]". However the guidance does not specify what this entity code is required to be, and the cell appears to require a free-text value (si289 does not appear to be included in the list of values in the 2.9.1 release documentation).</p> <p>In final ITS 2019/01 "Final Report on Draft Implementing Standards amending Implementing Regulation (EU) No 680/2014 with regard to</p>

	<p>COREP” and the associated Annex IV “Instructions for completing the additional monitoring tools template of Annex XVIII” a new column is added to C 67.00 (C015 “Code”) – what values are required to be populated in this column?</p>
<p><b>Background on the question</b></p>	<p>Given the presence of the sequentially numbered “Row” and “ID” columns as well as the R020 LEI code in template C 67.00, each row is already uniquely identified. There is nothing in the Annex IV guidance to suggest what code is required to be reported in the new column C015. There is a similarly named column in the new Annex XXV LCR C 77.00 “Perimeter of consolidation” template, with the accompanying Annex XXIV guidance “This code is a row identifier and shall be unique for each row in the table. Code assigned to the entity within the scope of consolidation.” While the final ITS 2019/01 text states that this column has been deleted from C 77.00 (p43, amendments to the proposals), the column is still present in the published Annex XXV tracked changes version.</p>
<p><b>EBA answer</b></p>	<p>The column “Code” exists in other parts of the Implementing Regulation (EU) No 680/2014 (e.g. C 06.02, F 40.01, F 40.02 and C 27.00 to C 31.00) and shall be reported in a similar manner. The actual composition of the code depends on the national reporting system. The code shall be unique and used consistently across the templates and across time.</p>
<p><b>Link</b></p>	<p><a href="https://eba.europa.eu/single-rule-book-qa/qna/view/publicId/2019_4998">https://eba.europa.eu/single-rule-book-qa/qna/view/publicId/2019_4998</a></p>

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