



Single Rulebook Q&A

Question ID	2015_2060
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Asset Encumbrance
Article	99
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 XVII
Date of submission	23/06/2015
Published as Final Q&A	04/06/2021
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	F 33.00 - MATURITY DATA (AE-MAT) - Maturity of the encumbered asset
Question	How to report initial margin (IM) and variable margin (VM) under F33 Maturity data report - 010-encumbered assets? Given there is no clear guidance on this particular maturity reporting therefore it is grateful if EBA could provide a clearer guidance or best practice on this issue.
Background on the question	Subsequent to the trade date, variation margin is exchanged in either direction based upon price movements of the contracts that are currently open. The clearing member then pays initial margin and, if negative,

	variation margin to the clearing house. If the variation margin is positive, the clearing member receives the amount from the clearing house. While for IM, it is posted to open a position it should be theoretically more stable yet the maturity could still be open if the position is unwind.
EBA answer	Initial margin (IM) and variable margin (VM) are distributed among the set of residual maturity buckets specified in the columns of template F 33.00 of Annex XVII to Regulation (EU) No 680/2014 - ITS on Supervisory Reporting according to the residual maturity of the source of its encumbrance (matching liability, contingent liability or securities lending transaction). Where the residual maturity is not specified or on demand, the reporting institutions shall provide the information the column 010 (Open maturity).
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2015_2060

European Banking Authority, 18/06/2021
www.eba.europa.eu