



## Single Rulebook Q&A

<b>Question ID</b>	2014_1569
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - FINREP (incl. FB&NPE)
<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>	ITS on Asset Encumbrance (Annex 1)
<b>Date of submission</b>	24/10/2014
<b>Published as Final Q&amp;A</b>	04/06/2021
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	INVOKE
<b>Country of incorporation / residence</b>	FRANCE
<b>Type of submitter</b>	Consultancy firm
<b>Subject matter</b>	AE: F3201, F3202, F3203 - Discrepancy between taxonomy and ITS
<b>Question</b>	In ITS , some cells are shaded according to whether it's a consolidated or individual template. Now, in the DPM as in taxonomy, these conso/individual characteristics do not seem to be taken into account. The remark concerns the following columns: F3201 : C020 and C070 F3202 : C020 and C050

	F3203 : C020
<b>Background on the question</b>	In C020 from F3201 for example, cells R010 to R060 and R080 to R120 are always open in DPM and taxonomy, while in the ITS templates it's specified that those "are not to be filled on a consolidated basis template".
<b>EBA answer</b>	<p>There is only one integrated DPM for all the Templates independent if they have to be reported on individual or consolidated basis. Therefore, it is not possible to have different grey shading for individual/consolidated Templates. Even if there are different modules of the Taxonomy, they are all based on the same DPM.</p> <p>The reporting must follow the rules set out in the instructions of Regulation (EU) No 680/2014 - ITS on Supervisory Reporting of institutions (ITS).</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_1569">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_1569</a>

European Banking Authority, 18/06/2021  
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