ANNEX XIII

**REPORTING ON LIQUIDITY (PART 4: Collateral swaps)**

General remarks

1. This is a summary template which contains information that will allow EBA to assess whether secured lending and collateral swap transactions have been properly unwound, where liquid assets referred to in points (a), (b) and (c) of Article 416(1) have been obtained against collateral that does not qualify under points (a), (b) and (c) of Article 416(1).
	1. Collateral swaps sub template
		1. Instructions concerning specific rows

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 1. Collateral SwapsArticle 415(1) paragraph 2 of REGULATION (EU) NO 575/2013.Institutions shall report any collateral swap where liquid assets referred to in points (a), (b) or (c) of Article 416 have been obtained against collateral that does not qualify under points (a), (b) and(c) of Article 416(1). Assets that do not qualify under points (a), (b) and(c) of Article 416(1) of REGULATION (EU) NO 575/2013 are referred to as ‘other assets’ in this template.Collateral swaps maturating in less than or equal to 30 days shall be reported in columns 010 and 020. In column 010 the notional amount shall be reported. In column 020 the market value shall be reported. Collateral swaps maturating in greater than 30 days shall be reported in columns 030 and 040. In column 030 the notional amount shall be reported. In column 040 the market value shall be reported. |
| 010-060 | 1.0 Assets |
| 010 | 1.1 cash and exposures to central banksArticle 416(1)(a) REGULATION (EU) NO 575/2013 |
| 020 | 1.2 other transferable assets according to Article 416(1)(b)Article 416(1)(b) REGULATION (EU) NO 575/2013 |
| 030-060 | 1.3 other transferable assets representing claims on or guaranteed byArticle 416(1)(c) of REGULATION (EU) NO 575/2013The following subcategories shall be reported:  |
| 030 | 1.3.1 transferable assets representing claims on or guaranteed by the central government of a Member State, on a region with fiscal autonomy to raise and collect taxes, or of a third country in the domestic currency of the central or regional government, if the institution incurs a liquidity risk in that Member State or third country that it covers by holding those liquid assetsArticle 416(1)(c)(i) of REGULATION (EU) NO 575/2013 |
| 040 | 1.3.2 transferable assets representing claims on or guaranteed bycentral banks and non-central government public sector entities in the domestic currency of the central bank and public sector entityArticle 416(1)(c)(ii) of REGULATION (EU) NO 575/2013 |
| 050 | 1.3.3 transferable assets representing claims on or guaranteed bythe Bank for International Settlements, the International Monetary Fund, the Commission and multilateral development banksArticle 416(1)(c)(iii) of REGULATION (EU) NO 575/2013 |
| 060 | 1.3.4 transferable assets representing claims on or guaranteed by the European Financial Stability Facility and the European Stability MechanismArticle 416(1)(c)(iv) of REGULATION (EU) NO 575/2013 |