
Status: Point in time view as at 11/07/2023.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, REPORTING ON LIQUIDITY (PART 2 OUTFLOWS) is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details)

Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance)

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Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2020/429 of 14 February 2020 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation \(EU\) No 575/2013 of the European Parliament and of the Council \(Text with EEA relevance\).](#)

REPORTING ON LIQUIDITY (PART 2 OUTFLOWS)

1. Outflows
 - 1.1. General remarks
 1. This is a summary template which contains information about liquidity outflows measured over the next 30 days, for the purpose of reporting the liquidity coverage requirement as specified in Delegated Regulation (EU) 2015/61. Items which do not need to be completed by credit institutions are coloured grey.
 2. Credit institutions shall report the template in the corresponding currencies in accordance with Article 415(2) of Regulation (EU) 575/2013.
 3. Some memorandum items are included in the associated template to these instructions. While not strictly necessary for the calculation of the ratio itself, they are required to be completed. Those items provide necessary information to allow the competent authorities complete an adequate assessment of credit institutions' compliance with the liquidity requirements. In some cases, they represent a more granular breakdown of the items included in the main sections of the templates while in other cases they reflect additional liquidity resources credit institutions may have access to.
 4. In accordance with Article 22(1) of Delegated Regulation (EU) 2015/61, liquidity outflows shall:
 - i. include the categories referred to in Article 22(2) of Delegated Regulation (EU) 2015/61
 - ii. be calculated by multiplying the outstanding balances of various categories of liabilities and off-balance sheet commitments by the rates at which they are expected to run off or be drawn down as indicated in Delegated Regulation (EU) 2015/61.
 5. Delegated Regulation (EU) 2015/61 only refers to rates and haircuts, and the word 'weight' just refers to these. In these instructions the word 'weighted' is used as general term for indicating the amount obtained after the application of the respective haircuts, rates and any other relevant additional instructions (in the case of e.g. secured lending and funding).
 6. Outflows within a group or an institutional protection scheme (except for outflows from undrawn credit or liquidity facilities provided by members of a group or an institutional protection scheme where the competent authority has granted permission to apply a preferential outflow rate and outflows from operational deposits maintained in the context of an institutional Protection Scheme or a cooperative network) shall be reported in the relevant categories. Those outflows shall also be separately reported as memorandum items.

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7. ~~The liquidity outflows shall be reported only once in the template unless additional outflows in accordance with Article 30 of Delegated Regulation (EU) 2015/61 are applicable or where the item is an 'of which' item or a memorandum item.~~
 Details of relevant amending instruments can be found on their websites. (See end of Document for details)
8. In the case of separate reporting as referred to in Article 415(2) of Regulation (EU) 575/2013, the following shall always apply:
- only items and flows denominated in that currency shall be reported;
 - in case of currency mismatch between legs of a transaction, only the leg in that currency shall be reported;
 - where Delegated Regulation (EU) 2015/61 allows netting, it may only be applied to flows in that currency;
 - where a flow has multicurrency optionality, the credit institution shall make an assessment of the currency in which the flow is likely to occur and shall report the item only in that separate currency.
9. The standard weights in column 040 of template C 73.00 of Annex XXIV are those specified in Delegated Regulation (EU) 2015/61 by default and are provided here for information.
10. The template contains information about collateralised liquidity flows, referred to as 'secured lending and capital-market driven transactions' in Delegated Regulation (EU) 2015/61, and for the purpose of calculating LCR as defined in that Regulation. Where those transactions are made against a collateral pool, the identification of the specific assets pledged for the purposes of reporting in this template will be made, according to the liquid assets categories specified in Title II, Chapter 2 of Delegated Regulation (EU) 2015/61, starting from the least liquid assets. Simultaneously, in case of transactions with different residual maturities made against a collateral pool, less liquid assets are assigned to the transactions with the longest residual maturities first.
11. A separate template is provided for collateral swaps, C 75.01 of Annex XXIV. Collateral swaps, which are collateral-versus-collateral transactions shall not be reported on the outflow template C 73.00 of Annex XXIV, which only covers cash-versus-collateral transactions.
- 1.2. Specific remarks regarding settlement and forward starting transactions
12. Credit institutions shall report outflows stemming from forward starting repos, reverse repos and collateral swaps that start within the 30-day horizon and mature beyond the 30-day horizon where the initial leg produces an outflow. In the case of a reverse repo, the amount to be lent to the counterparty shall be considered as an outflow and reported in item 1.1.8.6. net of the market value of the asset to be received as collateral and after the application of the related LCR haircut if the asset qualifies as liquid asset. If the amount to be lent is lower than the market value of the asset (after LCR haircut) to be received as collateral, the difference shall be reported as an inflow. If the collateral to be received does not qualify as liquid asset, the outflow shall be reported in full. In the case of a repo, where the market value of the asset to be lent as collateral after the application of the related LCR haircut (if the asset qualifies as liquid asset) is larger than the cash amount to be received, the difference is to be reported as an outflow in the above mentioned row. If the amount to be received is larger than the market value of the asset (after LCR haircut) to be lent as collateral, the difference shall be reported as an inflow. For collateral swaps, where the net effect of the initial swap of liquid assets (taking into account LCR haircuts) gives rise to an outflow this outflow shall be reported in the above mentioned row.

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13. Decision tree for sections 1 of C 73.00 of Annex XXIV, the decision tree is without prejudice to the memorandum items reporting. The decision tree is part of the instructions to specify prioritization assessment criteria for the assignment of each reported item in order to secure homogenous and comparable reporting. Going through the decision tree alone is not sufficient, credit institutions shall always comply with the rest of the instructions. For the sake of simplicity, the decision tree ignores totals and subtotals; this however does not mean that they shall not be reported as well. DA refers to Delegated Regulation (EU) 2015/61.

ANNEX XXV Table 3: rows 1 - 105

1.3. Instructions concerning specific columns

Column	Legal references and instructions
010	<p>Amount</p> <p>1.1. Unsecured transactions/deposits specific instructions: Credit institutions shall report here the outstanding balance of various categories of liabilities and off-balance sheet commitments as specified in Articles 22 to 31 of Delegated Regulation (EU) 2015/61. Subject to prior approval of the competent authority within each category of outflows, the amount of each item reported in Column 010 of template C 73.00 of Annex XXIV shall be netted by subtracting the relevant amount of interdependent inflow in accordance with Article 26.</p> <p>1.2. Secured lending and capital market-driven transactions specific instructions: Credit institutions shall report here the outstanding balance of the liabilities which represent the cash leg of the secured transaction in accordance with Article 22(2) of Delegated Regulation (EU) 2015/61,.</p>
020	<p>Market value of collateral extended Secured lending and capital market-driven transactions specific instructions: Credit institutions shall report here the market value of extended collateral which is calculated as the current market value gross of haircut and net of flows resulting from unwinding associated hedges in accordance with Article 8(5) of Delegated Regulation</p>

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	<p>— Where a credit institution may only recognise part of their foreign currency shares, or foreign currency central government or bank assets, or domestic currency central government or central bank assets within their HQLA, only the recognizable part shall be reported within the rows on Level 1, Level 2A and Level 2B assets in accordance with point (ii) of point (c) of Article 12(1) and point (d) of Article 10(1) of Delegated Regulation (EU) 2015/61. Where the particular asset is used as collateral but in an amount which is surplus to the portion which can be recognised within liquid assets, the surplus amount shall be reported in the non-liquid section;</p> <p>— Level 2A assets shall be reported in the corresponding L2A asset row, even if the Alternative Liquidity Approach is being followed (i.e. do not move L2A to L1 in the secured transaction reporting).</p>
030	<p>Value of collateral extended in accordance with Article 9 Secured lending and capital market-driven transactions specific instructions: Credit institutions shall report here the value of extended collateral in accordance with Article 9 of Delegated Regulation (EU) 2015/61. This is calculated by multiplying Column 020 of template C 73.00 of Annex XXIV by the applicable weight/haircut from template C 72.00 of Annex XXIV corresponding to asset type. Column 030 of template C 73.00 of Annex XXIV is used in the calculation of the adjusted amount of liquid assets in template C 76.00 of Annex XXIV.</p>
040	<p>Standard Weight Articles 24 to 31a of Delegated Regulation (EU) 2015/61 The standard weights in Column 040 are those specified in Delegated Regulation (EU) 2015/61 by default and are provided for information only.</p>

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050	<p>Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, REPORTING ON LIQUIDITY (PART 2 OUTFLOWS) is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details)</p>
	<p>Applicable Weight Both unsecured and secured.</p> <p>Credit institutions shall report here applicable weights. These weights are those specified in Articles 22 to 31a of Delegated Regulation (EU) 2015/61. Applicable weights may result in weighted average values and shall be reported in decimal terms (i.e. 1,0 for an applicable weight of 100 per cent, or 0,5 for an applicable weight of 50 per cent). Applicable weights may reflect, but are not limited to, firm-specific and national discretions.</p>
060	<p>Outflow Both unsecured and secured: Credit institutions shall report here the outflows. Those outflows are calculated by multiplying Column 010 C 73.00 of Annex XXIV by Column 050 C 73.00 of Annex XXIV.</p>

1.4. Instructions concerning specific rows]

ANNEX XXV Table 5: rows 1 - 153

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