

Clarification to the 2019 Data Reporting Form

Reference is made to the 2019 Data Reporting Form (the ‘Form’), as communicated to the national resolution authorities in September 2018, and to the tabs 5 “Definitions and Guidance”; and 6 – “validation rules” of this document in particular.

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Tab 5 – Definitions and Guidance provides to the institutions a set of instructions on how to fill the Form. The information set out below provides **clarifications to these instructions**.

ID Field 4C1 – the reference in the column **Guidance** to ID Field 4B6 should read as a reference to the ID Fields 4C6 and 4C7.

ID Field 4C6

- The text in the column **Definition** should read as follows:
Interbank loans are defined as the sum of the carrying amounts of loans and advances to credit institutions and other financial corporations as determined for the purpose of template number 4.1, 4.2, 4.3 and 4.4 of Annex III and IV of Commission Implementing Regulation (EU) No 680/2014. For the definition of ‘loans and advances’, please refer to Annex V Part 1.27 of the Council Implementing Regulation (EU) 680/2014. For the definition of ‘credit institutions and other financial corporations’, please refer to Annex V Part 1.35(c) and (d) of the Council Implementing Regulation (EU) 680/2014.
- The text in the column **Guidance** should read as follows:
The institution is required to sum up all the amounts reflected in the cells identified by column & row in the relevant templates. The differences between the templates numbers mentioned in Annex I to the Commission Delegated Regulation (EU) 2015/63 and the templates numbers mentioned in the columns Source EU COREP FINREP 2014 Regulation, are the result of updates provided by the European Banking Authority (EBA) to the SRB. Institutions should follow the references to the relevant templates as set out in the columns *Source EU COREP FINREP 2014 Regulation*.
- the references in the columns **Source EU COREP FINREP 2014 Regulation** for the template numbers and template codes should read as follows:

Field ID	Tab	Field	Source in EU COREP FINREP 2014 Regulation, and following amendments, as applicable (http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&from=EN)						
			Annex	Template number	Template code	ID	Column	Row	
4C6	4	Total amount of interbank loans at the reporting level selected in Field ID 4C2	III/IV	4.1	F04.01		010	150+160	
				4.2	F04.02		010	150+160	
				4.3	F04.03		030	150+160	
				4.4	F04.04		060	100+110+240+250	
				4.6	F04.06		010	150+160	
				4.7	F04.07		010	150+160	
				4.8	F04.08		010	150+160	
				4.9	F04.09		050	100+110	
				4.10	F04.10		010	150+160	

Institutions that do not provide any of the template codes referred to in the table above in their supervisory reporting, should refer to the general definition of ID Field 4C6 for reporting the data point on interbank loans.

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Tab 6 – Validation Rules provides a description of the set of formulas embedded in the Form performing different sets of controls and as such facilitating the completion of the Form. The information set out below provides further **clarification to this description**.

The formulas linked to the validation rules (and embedded in the Form) have not been modified in any way since the Form was communicated to the national resolution authorities.

Tab	Rule ID	Explanation
6.	Overall Format & Overall Consistency	Only when two rules are violated the overall check will report a “NOK”. Thus, some templates may have an “OK” in their overall format and/or consistency check while one rule has been violated and information shall be corrected.
6.	107	‘4C1’ in cell L20 and O20 shall be read as ‘4C2’. The formula of the corresponding data check is correct.
6.	108	Same data check performed as in rule 126.
6.	114	Same data check performed as in rule 131.
6.	115	Same data check performed as in rule 132.
6.	116	Same data check performed as in rule 133.
6.	117	Same data check performed as in rule 134.
6.	118	Same data check performed as in rule 135.
6.	124	The formula of the data check is incorrect for newly supervised institutions: if the newly supervised institution correctly enters a date between the 01/01/2018 and 31/12/2018 in field ‘1D1’, the check will provide “NOK” that shall be read as “OK”.
6.	158	‘4C4’ in cell L71 should be read as ‘4C7’. The formula of the corresponding data check is correct.