



Instructions for the completion of the total assets and total risk exposure templates for the purpose of the collection of supervisory fee factors

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1 General instructions for both templates

- The “Name”, “MFI code” and the “LEI code” refer to the fee debtor.
- The “MFI code” should be filled in where applicable and the “LEI code” is compulsory except for branches (and only if not available).
- The EUR amounts for total assets and total risk exposure should be expressed in units of euro.
- The column “comments” included in both templates should be used by the supervised entities to report any additional information that may be used to interpret the data or any other information to be shared with the NCA.

Sign convention

The data values in both templates should be provided in absolute amounts.

2 Instructions for the “total assets” template

The column “**type of institution**” (column 010) should be completed as follows.

- Where the institution submits a total assets figure corresponding to the amount of total assets stipulated in Article 51 of Regulation (EU) No 468/2014 of the European Central Bank (SSM Framework Regulation) (ECB/2014/17)¹, it must use one of the following methods to complete row 010 in the “type of institution” column.

- (1) If the supervised entity is part of a supervised group, the total value of its assets must be determined on the basis of the year-end prudential

¹ Regulation (EU) No 468/2014 of the European Central Bank of 16 April 2014 establishing the framework for cooperation within the Single Supervisory Mechanism between the European Central Bank and national competent authorities and with national designated authorities (SSM Framework Regulation) (ECB/2014/17) (OJ L 141, 14.5.2014, p. 1).

consolidated reporting for the supervised group in accordance with applicable law (see Article 51(1) of Regulation (EU) No 468/2014 (ECB/2014/17)).

- (2) If total assets cannot be determined on the basis of the data referred to in paragraph 1, the total value of assets must be determined on the basis of the most recent audited consolidated annual accounts prepared in accordance with International Financial Reporting Standards (IFRS) as applicable within the Union in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council² and, if those annual accounts are not available, the consolidated annual accounts prepared in accordance with applicable national accounting laws (see Article 51(2) of Regulation (EU) No 468/2014 (ECB/2014/17)).
 - (3) If the supervised entity is not part of a supervised group, the total value of assets must be determined on the basis of the year-end prudential individual reporting in accordance with applicable law (see Article 51(3) of Regulation (EU) No 468/2014 (ECB/2014/17)).
 - (4) If total assets cannot be determined using the data referred to in paragraph 3, the total value of assets must be determined on the basis of the most recent audited annual accounts prepared in accordance with IFRS, as applicable within the Union in accordance with Regulation (EC) No 1606/2002 and, if those annual accounts are not available, the annual accounts prepared in accordance with applicable national accounting laws (see Article 51(4) of Regulation (EU) No 468/2014 (ECB/2014/17)).
 - (5) If the supervised entity is a branch of a credit institution which is established in a non-participating Member State, the total value of its assets must be determined on the basis of the statistical data reported pursuant to Regulation (EC) No 25/2009 of the European Central Bank (ECB/2008/32)³ (see Article 51(5) of Regulation (EU) No 468/2014 (ECB/2014/17)).
- Where the institution submits a total assets figure in accordance with Article 7(2)(a) or (b) of the Decision ECB/2015/7, it must complete row 020 of the “type of institution” column as follows.
 - (6) A supervised group that only has subsidiaries established within the participating Member States must use the methodology set out in Article 7(2)(a) of the Decision ECB/2015/74 .

² Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).

³ Regulation (EC) No 25/2009 of the European Central Bank of 19 December 2008 concerning the balance sheet of the monetary financial institutions sector (ECB/2008/32) (OJ L 15, 20.1.2009, p. 14).

⁴ Decision (EU) 2015/7 of the European Central Bank of 11 February 2015 on the methodology and procedures for the determination and collection of data regarding fee factors used to calculate annual supervisory fees.

- (7) A fee-paying credit institution that is not part of a supervised group but has a parent established in a non-participating Member State or a third country must use the methodology set out in Article 7(2)(b) of the Decision ECB/2015/7.
- Where the institution submits a total assets figure in accordance with Article 7(3)(b) of the Decision ECB/2015/7, it must complete row 030 in the “type of institution” column as follows.
 - (8) A supervised group that has subsidiaries established in non-participating Member States and/or third countries must use the method set out in the Decision ECB/2015/7.
- Where the institution submits the total assets figure for a supervised entity or supervised group classified as less significant on the basis of an ECB decision made in accordance with Article 6(4) of Regulation (EU) No 1024/2013 in conjunction with Article 70(1) and Article 71 of Regulation (EU) No 468/2014 (SSM Framework Regulation) (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41), it must complete row 040 of the “type of institution” column as follows.
 - (9) The fee factor of total assets will not exceed €30 billion for supervised entities or supervised groups classified as less significant on the basis of an ECB decision as described in the previous paragraph.

Further reporting requirements

Institutions submitting a total assets figure using the method set out for “type of institution” (8) or (9) must also report (in row 010/column 010) the total assets in accordance with Article 51 of Regulation (EU) No 468/2014 (SSM Framework Regulation) (ECB/2014/17).

Column 020 “Confirmation of auditor verification” should be completed by the supervised entities to confirm whether the figures provided are audited.

Auditor verification (column 020)

The auditor must undertake an engagement to report on a specific element, account or item of the total assets.

The auditor must undertake the following tasks in respect of the following supervised entities and supervised groups.

- Regarding the method set out for “**type of institution**” (5), the auditor must express its opinion as to whether statistical data on the basis of which the total assets fee factor is derived give a true and fair view in accordance with the relevant financial reporting framework.

- Regarding the method set out for “**type of institution**” (6) and (7), the auditor must express its opinion as to whether the relevant reporting packages from which the total assets amount is derived give a true and fair view in accordance with the relevant financial reporting framework.
- Regarding the method set out for “**type of institution**” (8), the auditor must express its opinion as to whether the relevant reporting packages from which the total assets amount is derived give a true and fair view in accordance with the relevant financial reporting framework. Where a fee debtor uses statutory financial statements, the auditor’s tasks should be limited to the confirmation of the correctness of the calculation of the total assets. In addition, an auditor must express its opinion as to whether the calculation of a total assets figure arrived at through aggregation complies with the methodology established in the Decision ECB/2015/7. (see Article 7(3)(b)).

3 Instructions for the “total risk exposure” template

- Row 010 of the column “type of institution” must be completed as follows:
 - (1) A supervised group that does not have subsidiaries established in non-participating Member States or third countries must use the methodology set out in Article 7(1)(a) of the Decision ECB/2015/7.
 - (2) Fee-paying credit institutions that are not part of a supervised group must use the methodology set out in Article 7(1)(c) of the Decision ECB/2015/7.
 - (3) Total risk exposure must be stated for fee-paying branches. However, for fee-paying branches, total risk exposure is considered to be zero in accordance with Article 10(3)(a)(ii) of Regulation (EU) No 1163/2014 (ECB/2014/41).
 - (4) A supervised group that has subsidiaries established in non-participating Member States or third countries must use the methodology set out in Article 7(1)(b) of the Decision ECB/2015/7 .
- Data on the contribution of subsidiaries established in non-participating Member States are required in cases where the reported amount in row 020/column 030 includes subsidiaries established in non-participating Member States or third countries that were not already included in COREP template C06.02 (Group Solvency) reported at the relevant year-end. The risk exposure amount of each subsidiary may be reported in row(s) 021-N/column 030.
- The columns Entity 1/Entity N should be filled in with the name of the entity.
- Row 030 is equal to row 010 minus row 020.