



# Instructions for completing the total assets and total risk exposure templates for collecting supervisory fee factors

June 2017

## 1 General instructions for both templates<sup>1</sup>

- “Name”, “MFI code” and “LEI code” refer to the fee debtor<sup>2</sup>.
- “MFI code” should always be filled in and “LEI code” is compulsory except where the fee debtor is a branch. In the case of branches, the “LEI code” field must be left blank.
- The amounts for total assets (TA) and total risk exposure (TRE) should be expressed in euro, in full amounts.
- The “comments” column 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 national competent authority (NCA).
- The “total risk exposure” template should be filled in first<sup>3</sup>.
- The fee factors are calculated taking into account the prudential scope of consolidation. Therefore, among other assets, the assets of investment firms have to be included in the fee factors calculation if the investment firms are part of a banking group at the highest level of consolidation.

## Sign convention

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

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<sup>1</sup> The text of the templates is available in national languages in Annexes I and II of Decision (EU) 2015/530 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 (ECB/2015/7).

<sup>2</sup> The fee debtor serves as a contact point towards the ECB for all communication related to the annual supervisory fee – see Fee debtor.

<sup>3</sup> This will allow the controls implemented in the “fee factors” template to function properly.

## Data quality controls

The data quality process – the controls implemented to compare the TRE and TA figures with the regulatory reporting at the ECB's disposal – is explained in the following sections.

## 2 Instructions for the “total risk exposure” (TRE) template

The applicable yellow cells in the template must be completed. All fields marked in grey must be left blank.

The following information is contained in the headers:

- Reference period: for TRE, the only possible value is 31/12/2016<sup>4</sup>
- Date (submission date): this is a mandatory field and must be filled with the day of submission of the TRE template
- Name of the institution or banking group: this is a mandatory field and must be filled with the name of the fee debtor (the fee-paying credit institution/ branch/entity nominated as fee debtor for a whole group)
- “MFI code” of the fee debtor: this is a mandatory field
- “LEI code” of the fee debtor: this is a mandatory field for all fee debtors with the exception of branches. Branches must leave this field blank

Cells in row 010 must be completed by institution type as follows:

1. Type of institution = 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 [Decision \(EU\) 2015/530 of the European Central Bank \(ECB/2015/7\)](#).

As concerns the data quality process, the risk exposure amount will be compared with the latest TRE acquired by the ECB via regulatory reporting (COREP, template C 02.00, row 010, column 010) for the reference period ended 31/12/2016, submitted to the ECB by the NCAs. Reporting entities should ensure that the value included in the “fee factors” template is in line with the value transmitted in the regulatory reporting to the NCAs. If reporting entities identify differences between the TRE value included in the “fee factors” template and the latest regulatory reporting transmitted to their NCA, the most up-to-date TRE value needs to be submitted to the NCA. If differences are identified in the course of the ECB's data quality checks, a request will be made to the reporting entity (via its NCA) for these differences to be explained.

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<sup>4</sup> This applies to the 2017 collection of fee factors. In general, fee debtors are supposed to provide the fee factors using 31 December of the preceding year as the reference date.

## Example

| CALCULATION OF FEES<br>TOTAL RISK EXPOSURE |   | Reference period           | 31/12/2016                                | NAME                        | Institution A             |
|--|---|----------------------------|---|-----------------------------|---------------------------|
|  |   | Date                       | 30/06/2017                                | MFI Code                    | IT00000001                |
|  |   |                            |   | LEI code                    | ABCDEFGHIJ1234567890      |
| Item                                       |   | Type of institution<br>010 | Source for risk<br>exposure amount<br>020 | Risk exposure amount<br>030 | Comments<br>040           |
| 010  | TOTAL RISK EXPOSURE   | 1                          | COREP C 02.00, row 010                    | 1000000                     | Comment on submitted data |
| 020  | CONTRIBUTION OF SUBSIDIARIES in non-participating Member States or third countries  |                            | COREP C 06.02, col 250 (SUM)              |                             |                           |
| 1021                                       | Entity 1  |                            |   |                             |                           |
| 1022                                       | Entity 2  |                            |   |                             |                           |
| 1023                                       | Entity 3  |                            |   |                             |                           |
| 1024                                       | Entity ...  |                            |   |                             |                           |
| 1025                                       | Entity N  |                            |   |                             |                           |
| 030  | TOTAL RISK EXPOSURE AMOUNT of the supervised group deducting the CONTRIBUTION OF SUBSIDIARIES in non-participating Member States or third countries: Item 030 is equal to 010 minus 020 |                            |   |                             |                           |

- Type of institution = 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 [Decision \(EU\) 2015/530 of the European Central Bank\(CEB/2015/7\)](#).

As concerns the data quality process, the risk exposure amount will be compared with the latest TRE acquired by the ECB via regulatory reporting (COREP, template C 02.00, row 010, column 010) for the reference period ended 31/12/2016, submitted to the ECB by the NCAs. Reporting entities should ensure that the value included in the “fee factors” template is in line with the value transmitted in the regulatory reporting to the NCAs. If reporting entities identify differences between the TRE value included in the “fee factors” template and the latest regulatory reporting transmitted to their NCA, the most up-to-date TRE value needs to be submitted to the NCA. If differences are identified in the course of the ECB’s data quality checks, a request will be made to the reporting entity (via its NCA) for these differences to be explained.

## Example

| CALCULATION OF FEES<br>TOTAL RISK EXPOSURE |   | Reference period           | 31/12/2016                                | NAME                        | Institution B             |
|--|---|----------------------------|---|-----------------------------|---------------------------|
|  |   | Date                       | 30/06/2017                                | MFI Code                    | IT00000002                |
|  |   |                            |   | LEI code                    | ABCDEFGHIJ1234567891      |
| Item                                       |   | Type of institution<br>010 | Source for risk<br>exposure amount<br>020 | Risk exposure amount<br>030 | Comments<br>040           |
| 010  | TOTAL RISK EXPOSURE   | 2                          | COREP C 02.00, row 010                    | 1000000                     | Comment on submitted data |
| 020  | CONTRIBUTION OF SUBSIDIARIES in non-participating Member States or third countries  |                            | COREP C 06.02, col 250 (SUM)              |                             |                           |
| 1021                                       | Entity 1  |                            |   |                             |                           |
| 1022                                       | Entity 2  |                            |   |                             |                           |
| 1023                                       | Entity 3  |                            |   |                             |                           |
| 1024                                       | Entity ...  |                            |   |                             |                           |
| 1025                                       | Entity N  |                            |   |                             |                           |
| 030  | TOTAL RISK EXPOSURE AMOUNT of the supervised group deducting the CONTRIBUTION OF SUBSIDIARIES in non-participating Member States or third countries: Item 030 is equal to 010 minus 020 |                            |   |                             |                           |

- Type of institution = 3: TRE for fee-paying branches is considered to be zero in accordance with Article 10(3)(a)(ii) of [Regulation \(EU\) No 1163/2014](#)

(ECB/2014/41)<sup>5</sup>. In this case the “risk exposure amount” must be set to 0 by the reporting entity when filling in row 010, column 030 of the “fee factors” template.

## Example

| CALCULATION OF FEES<br>TOTAL RISK EXPOSURE |   | Reference period           | 31/12/2016                                | NAME                        | Branch A        |
|--|---|----------------------------|---|-----------------------------|-----------------|
|  |   | Date                       | 30/06/2017                                | MFI Code                    | IT00000003      |
|  |   |                            |   | LEI code                    |                 |
| Item                                       |   | Type of institution<br>010 | Source for risk<br>exposure amount<br>020 | Risk exposure amount<br>030 | Comments<br>040 |
| 010  | TOTAL RISK EXPOSURE   | 3                          | COREP C 02.00, row<br>010                 | 0                           |                 |
| 020  | CONTRIBUTION OF SUBSIDIARIES in non-participating Member States or third countries  |                            | COREP C 06.02, col<br>250 (SUM)           |                             |                 |
| 1021                                       | Entity 1  |                            |   |                             |                 |
| 1022                                       | Entity 2  |                            |   |                             |                 |
| 1023                                       | Entity 3  |                            |   |                             |                 |
| 1024                                       | Entity ...  |                            |   |                             |                 |
| 1025                                       | Entity N  |                            |   |                             |                 |
| 030  | TOTAL RISK EXPOSURE AMOUNT of the supervised group deducting the CONTRIBUTION OF SUBSIDIARIES in non-participating Member States or third countries: Item 030 is equal to 010 minus 020 |                            |   |                             |                 |

4. Type of institution = 4: a supervised group that has subsidiaries established in non-participating Member States and/or third countries must refer to the methodology set out in Article 7(1)(b) of [Decision \(EU\) 2015/530 of the European Central Bank \(ECB/2015/7\)](#), which gives the option to deduct the contribution to the group’s TRE of those subsidiaries.
- Row 010, column 030 should be filled in with the value of the TRE.
  - Row 020, column 030 should be filled in with the sum of all contributions of subsidiaries established in non-participating Member States reported in COREP C 06.02, column 250.
  - Rows 1021 to N, column 030 should be filled in with the contributions of subsidiaries established in non-participating Member States not reported in COREP C 06.02 but listed in the “fee factors” template.

In accordance with Annex II, Part II of [Commission Implementing Regulation \(EU\) No 680/2014](#)<sup>6</sup>, “[a]n institution shall report data of the contribution of an entity when its contribution to the total risk exposure amount exceeds 1% of the total risk exposure amount of the group or when its contribution to the total own funds exceeds 1% of the total own funds of the group. This threshold does not apply in the case of subsidiaries or subgroups that provide own funds (in the form of minority interests or qualifying AT1 or T2 instruments included in own funds) to the group”. Therefore, data on the contribution of subsidiaries established in

<sup>5</sup> Regulation (EU) No 1163/2014 of the European Central Bank of 22 October 2014 on supervisory fees (ECB/2014/41) (OJ L 311, 31.10.2014, p. 23).

<sup>6</sup> 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 (OJ L 191, 28.6.2014, p. 1).

non-participating Member States that are not already included in COREP template C 06.02 (Group Solvency) reported at the relevant year-end must be reported in row(s) 1021 to N, column 030.

- Row(s) 1021 to N, Entity 1 to Entity N should be filled in with the name(s) of the subsidiaries established in non-participating Member States (in the example below, the three entities that belong to “Institution C” have been added in as “Institution C1”, “Institution C2” and “Institution C3”).
- Row 030, column 030 is equal to row 010 minus row 020 minus the sum of rows 1021 to N.

## Example

| CALCULATION OF FEES<br>TOTAL RISK EXPOSURE |   | Reference period           | 31/12/2016                                | NAME                        | Institution C             |
|--|---|----------------------------|---|-----------------------------|---------------------------|
|  |   | Date                       | 30/06/2017                                | MFI Code                    | IT00000004                |
|  |   |                            |   | LEI code                    | ABCDEFGHJI1234567893      |
| Item                                       |   | Type of institution<br>010 | Source for risk<br>exposure amount<br>020 | Risk exposure amount<br>030 | Comments<br>040           |
| 010  | TOTAL RISK EXPOSURE   | 4                          | COREP C 02.00, row<br>010                 | 1000000                     | Comment on submitted data |
| 020  | CONTRIBUTION OF SUBSIDIARIES in non-participating Member States or third countries  |                            | COREP C 06.02, col<br>250 (SUM)           | 40000                       |                           |
| 1021                                       | Institution C1  |                            |   | 5000                        |                           |
| 1022                                       | Institution C2  |                            |   | 3000                        |                           |
| 1023                                       | Institution C3  |                            |   | 2000                        |                           |
| 1024                                       | Entity ...  |                            |   |                             |                           |
| 1025                                       | Entity N  |                            |   |                             |                           |
| 030  | TOTAL RISK EXPOSURE AMOUNT of the supervised group deducting the CONTRIBUTION OF SUBSIDIARIES in non-participating Member States or third countries: Item 030 is equal to 010 minus 020 |                            |   | 950000                      |                           |

In the example above, the TRE for the supervised group is €1,000,000 (TRE row 010, column 030).

However, the group chose the option to deduct subsidiaries established in non-participating Member States. Subsidiaries with a contribution to the TRE that is higher than 1% of TRE have been included in COREP C 06.02. The sum of these contributions adds up to a total of €40,000 (TRE row 020, column 030).

Three subsidiaries with a contribution of less than 1% of TRE are reported in rows 1021, 1022 and 1023. The sum of these contributions adds up to a total of €10,000.

The TRE taken into account when determining the fee factor is given by the TRE calculated automatically in row 030, column 030. This is the result of deducting cell TRE row 020, column 030 from the original TRE in cell TRE row 010, column 030 and the sum of rows 1021 to 1023. In the example above, the result of this calculation is €950,000. This amount is taken into account as TRE when determining the fee factor.

The original TRE amount (€1,000,000 in the example above) will be compared for data quality purposes with the latest TRE (COREP, template C 02.00, row 010, column 010) acquired by the ECB via the regulatory reporting. The risk exposure

amount reported in row 020, column 030 will be compared with the values reported in template C 06.02 and obtained by the ECB via the regulatory reporting.

Reporting entities should ensure that the value included in the “fee factors” template is in line with the value transmitted in their regulatory reporting to their NCA. If reporting entities identify differences between the TRE value included in the “fee factors” template and the latest regulatory reporting transmitted to their NCA, the most up-to-date TRE value needs to be submitted to the NCA. If differences are identified in the course of the ECB’s data quality checks, a request will be made to the reporting entity (via its NCA) for these differences to be explained.

### 3 Instructions for the “total assets” (TA) template

The applicable yellow cells of the template must be filled in. All fields marked in grey must be left blank.

The following information is contained in the headers:

- Reference period: accounting year-end for all institutions with the exception of branches. In the case of branches, the only possible value is 31/12/2016<sup>7</sup>
- Date (submission date): this is a mandatory field and must be filled with the day of submission of the TA template
- Name of the institution or banking group: this field is linked with the corresponding TRE field
- “MFI code” of the fee debtor: this field is linked with the corresponding TRE field
- “LEI code” of the fee debtor: this field is linked with the corresponding TRE field

Cells in row 010 must be completed by institution type, as follows:

1. Where the reporting entity submits a TA figure corresponding to the amount of TA stipulated in Article 51 of [Regulation \(EU\) No 468/2014 of the European Central Bank \(SSM Framework Regulation\) \(ECB/2014/17\)](#)<sup>8</sup>, it must use one of the following methods to complete row 010 for the “type of institution” column.
  - (i) Type of institution = 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 consolidated reporting** for the supervised group in

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<sup>7</sup> This applies to the 2017 collection of fee factors. In general, the fee debtors are supposed to provide the fee factors using 31 December of the preceding year as a reference date.

<sup>8</sup> 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. 1–50).

accordance with **Article 51(1)** of Regulation (EU) No 468/2014 (ECB/2014/17).

Reporting entities should ensure that the value included in the “fee factors” template is in line with the value transmitted in their regulatory reporting to the NCA. If reporting entities identify material differences between the TA value included in the “fee factors” template and the latest regulatory reporting transmitted to their NCA, the most up-to-date TA value needs to be submitted to their NCA. If material differences are identified in the course of the ECB’s data quality checks, a request will be made to the reporting entity (via its NCA) for these differences to be explained.

Reporting entities selecting “type of institution = 1” in the TA template must have selected “type of institution = 1” **or** “type of institution = 4” in the TRE template.

## Example

| CALCULATION OF FEES |  | Reference period    | 31/12/2016                                      | NAME         | Institution A             |
|---------------------|--|---------------------|---|--------------|---------------------------|
| TOTAL ASSETS        |  | Date                | 30/06/2017                                      | MFI Code     | IT00000001                |
|                     |  |                     |   | LEI code     | ABCDEFGHIJ1234567890      |
| Item                |  | Type of institution | Confirmation of auditor's verification (Yes/No) | Total assets | Comments                  |
|                     |  | 010                 | 020   | 030          | 040                       |
| 010                 | TOTAL ASSETS in accordance with Article 51 of Regulation (EU) No 468/2014 (ECB/2014/17)  | 1                   |   | 1000000      | Comment on submitted data |
| 020                 | TOTAL ASSETS in accordance with Article 7(2)(a) or (b) of this Decision  |                     |   |              |                           |
| 030                 | TOTAL ASSETS in accordance with Article 7(3)(b) of this Decision: Item 030 is equal to 031 minus 032 plus 033 minus 034  |                     |   |              |                           |
| 031                 | Total assets of all group entities established in participating Member States  |                     |   |              |                           |
| 032                 | Intragroup positions among supervised entities established in participating Member States (from reporting packages used for the elimination of balances for group reporting purposes) - <b>optional</b>  |                     |   |              |                           |
| 033                 | Goodwill included in the consolidated financial statements of the parent undertaking of a supervised group - <b>obligatory</b>   |                     |   |              |                           |
| 034                 | Goodwill allocated to subsidiaries established in non-participating Member states or third countries - <b>optional</b>   |                     |   |              |                           |
| 040                 | Total assets 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 (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41). |                     |   |              |                           |

- (ii) Type of institution = 2: if the supervised entity is part of a supervised group and TA cannot be determined on the basis of the data referred to in point i above, 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 Council<sup>9</sup>. If those annual accounts are not available, the total value of assets must be determined on the basis of 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)).

<sup>9</sup> 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).

Reporting entities selecting “type of institution = 2” in the TA template must have selected “type of institution = 1” or “type of institution = 4” in the TRE template.

## Example

| CALCULATION OF FEES |  | Reference period    | 31/12/2016                                      | NAME         | Institution D             |
|---------------------|--|---------------------|---|--------------|---------------------------|
| TOTAL ASSETS        |  | Date                | 30/06/2017                                      | MFI Code     | IT00000005                |
|                     |  |                     |   | LEI code     | ABCDEFGHJ1234567895       |
| Item                |  | Type of institution | Confirmation of auditor's verification (Yes/No) | Total assets | Comments                  |
|                     |  | 010                 | 020   | 030          | 040                       |
| 010                 | TOTAL ASSETS in accordance with Article 51 of Regulation (EU) No 468/2014 (ECB/2014/17)  | 2                   |   | 1000000      | Comment on submitted data |
| 020                 | TOTAL ASSETS in accordance with Article 7(2)(a) or (b) of this Decision  |                     |   |              |                           |
| 030                 | TOTAL ASSETS in accordance with Article 7(3)(b) of this Decision: Item 030 is equal to 031 minus 032 plus 033 minus 034  |                     |   |              |                           |
| 031                 | Total assets of all group entities established in participating Member States  |                     |   |              |                           |
| 032                 | Intragroup positions among supervised entities established in participating Member States (from reporting packages used for the elimination of balances for group reporting purposes) - <b>optional</b>  |                     |   |              |                           |
| 033                 | Goodwill included in the consolidated financial statements of the parent undertaking of a supervised group - <b>obligatory</b>   |                     |   |              |                           |
| 034                 | Goodwill allocated to subsidiaries established in non-participating Member states or third countries - <b>optional</b>   |                     |   |              |                           |
| 040                 | Total assets 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 (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41). |                     |   |              |                           |

- (iii) Type of institution = 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 **Article 51(3)** of Regulation (EU) No 468/2014 (ECB/2014/17).

Reporting entities should ensure that the value included in the “fee factors” template is in line with the value transmitted in their regulatory reporting to their NCA. If reporting entities identify material differences between the TA value included in the “fee factors” template and the latest regulatory reporting transmitted to their NCA, the most up-to-date TA value needs to be submitted to their NCA. If material differences are identified in the course of the ECB’s data quality checks, a request will be made to the reporting entity (via its NCA) for these differences to be explained.

Reporting entities selecting “type of institution = 3” in the TA template must have selected “type of institution = 2” in the TRE template.



## Example

| CALCULATION OF FEES |  | Reference period    | 31/12/2016                                      | NAME         | Institution B             |
|---------------------|--|---------------------|---|--------------|---------------------------|
| TOTAL ASSETS        |  | Date                | 30/06/2017                                      | MFI Code     | IT00000002                |
|                     |  |                     |   | LEI code     | ABCDEFGHIJ1234567891      |
| Item                |  | Type of institution | Confirmation of auditor's verification (Yes/No) | Total assets | Comments                  |
|                     |  | 010                 | 020   | 030          | 040                       |
| 010                 | TOTAL ASSETS in accordance with Article 51 of Regulation (EU) No 468/2014 (ECB/2014/17)  | 3                   |   | 1000000      | Comment on submitted data |
| 020                 | TOTAL ASSETS in accordance with Article 7(2)(a) or (b) of this Decision  |                     |   |              |                           |
| 030                 | TOTAL ASSETS in accordance with Article 7(3)(b) of this Decision: Item 030 is equal to 031 minus 032 plus 033 minus 034  |                     |   |              |                           |
| 031                 | Total assets of all group entities established in participating Member States  |                     |   |              |                           |
| 032                 | Intragroup positions among supervised entities established in participating Member States (from reporting packages used for the elimination of balances for group reporting purposes) - <b>optional</b>  |                     |   |              |                           |
| 033                 | Goodwill included in the consolidated financial statements of the parent undertaking of a supervised group - <b>obligatory</b>   |                     |   |              |                           |
| 034                 | Goodwill allocated to subsidiaries established in non-participating Member states or third countries - <b>optional</b>   |                     |   |              |                           |
| 040                 | Total assets 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 (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41). |                     |   |              |                           |

- (iv) Type of institution = 4: if the supervised entity is not part of a supervised group and TA cannot be determined using the data referred to in point iii above, the total value of assets must be determined on the basis of the most recent audited **annual accounts** prepared in accordance with the IFRS, as applicable within the Union in accordance with Regulation (EC) No 1606/2002. If those annual accounts are not available, the total value of assets must be determined on the basis of the annual accounts prepared in accordance with applicable national accounting laws (see **Article 51(4)** of Regulation (EU) No 468/2014 (ECB/2014/17)).

Reporting entities selecting “type of institution = 4” in the TA template must have selected “type of institution = 2” in the TRE template.

## Example

| CALCULATION OF FEES |  | Reference period    | 31/12/2016                                      | NAME         | Institution E             |
|---------------------|--|---------------------|---|--------------|---------------------------|
| TOTAL ASSETS        |  | Date                | 30/06/2017                                      | MFI Code     | IT00000006                |
|                     |  |                     |   | LEI code     | ABCDEFGHIJ1234567896      |
| Item                |  | Type of institution | Confirmation of auditor's verification (Yes/No) | Total assets | Comments                  |
|                     |  | 010                 | 020   | 030          | 040                       |
| 010                 | TOTAL ASSETS in accordance with Article 51 of Regulation (EU) No 468/2014 (ECB/2014/17)  | 4                   |   | 1000000      | Comment on submitted data |
| 020                 | TOTAL ASSETS in accordance with Article 7(2)(a) or (b) of this Decision  |                     |   |              |                           |
| 030                 | TOTAL ASSETS in accordance with Article 7(3)(b) of this Decision: Item 030 is equal to 031 minus 032 plus 033 minus 034  |                     |   |              |                           |
| 031                 | Total assets of all group entities established in participating Member States  |                     |   |              |                           |
| 032                 | Intragroup positions among supervised entities established in participating Member States (from reporting packages used for the elimination of balances for group reporting purposes) - <b>optional</b>  |                     |   |              |                           |
| 033                 | Goodwill included in the consolidated financial statements of the parent undertaking of a supervised group - <b>obligatory</b>   |                     |   |              |                           |
| 034                 | Goodwill allocated to subsidiaries established in non-participating Member states or third countries - <b>optional</b>   |                     |   |              |                           |
| 040                 | Total assets 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 (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41). |                     |   |              |                           |

- (v) Type of institution = 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)<sup>10</sup> (see **Article 51(5)** of Regulation (EU) No 468/2014 (ECB/2014/17)). An auditor has to certify the TA of the fee-paying branch by carrying out appropriate verification of its financial accounts.

Reporting entities selecting “type of institution = 5” in the TA template must have selected “type of institution = 3” in the TRE template.

## Example

| CALCULATION OF FEES |  | Reference period    | 31/12/2016                                      | NAME         | Branch A                  |
|---------------------|--|---------------------|---|--------------|---------------------------|
| TOTAL ASSETS        |  | Date                | 30/06/2017                                      | MFI Code     | IT00000003                |
|                     |  | LEI code            |   |              |                           |
| Item                |  | Type of institution | Confirmation of auditor's verification (Yes/No) | Total assets | Comments                  |
|                     |  | 010                 | 020   | 030          | 040                       |
| 010                 | TOTAL ASSETS in accordance with Article 51 of Regulation (EU) No 468/2014 (ECB/2014/17)  | 5                   | Yes   | 1000000      | Comment on submitted data |
| 020                 | TOTAL ASSETS in accordance with Article 7(2)(a) or (b) of this Decision  |                     |   |              |                           |
| 030                 | TOTAL ASSETS in accordance with Article 7(3)(b) of this Decision: Item 030 is equal to 031 minus 032 plus 033 minus 034  |                     |   |              |                           |
| 031                 | Total assets of all group entities established in participating Member States  |                     |   |              |                           |
| 032                 | Intragroup positions among supervised entities established in participating Member States (from reporting packages used for the elimination of balances for group reporting purposes) - <b>optional</b>  |                     |   |              |                           |
| 033                 | Goodwill included in the consolidated financial statements of the parent undertaking of a supervised group - <b>obligatory</b>   |                     |   |              |                           |
| 034                 | Goodwill allocated to subsidiaries established in non-participating Member states or third countries - <b>optional</b>   |                     |   |              |                           |
| 040                 | Total assets 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 (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41). |                     |   |              |                           |

2. Where the reporting entity submits a TA figure in accordance with Article 7(2)(a) or (b) of [Decision \(EU\) 2015/530 of the European Central Bank \(ECB/2015/7\)](#), it must complete row 020 of the “type of institution” column as follows:

- (i) Type of institution = 6: for a supervised group that only has subsidiaries established within the participating Member States, the reporting packages used by the supervised entities for preparing consolidated accounts at group level must be used to determine TA. An auditor has to certify the supervised group’s TA by carrying out appropriate verification of the reporting packages<sup>11</sup>.

Reporting entities selecting “type of institution = 6” in the TA template must have selected “type of institution = 1” in the TRE template.

<sup>10</sup> 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) updated by Regulation (EU) No 1071/2013 of the European Central Bank of 24 September 2013 concerning the balance sheet of the monetary financial institutions sector (ECB/2013/33) (OJ L 297, 7.11.2013, p. 1).

<sup>11</sup> Article 7(2)(a) of [Decision EU 2015/530 of the European Central Bank \(ECB/2015/7\)](#).

- (ii) Type of institution = 7: for 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, the reporting packages used by the fee-paying credit institution for preparing consolidated accounts at group level have to be used to determine TA. An auditor has to certify the fee-paying credit institution's TA by carrying out appropriate verification of the reporting packages<sup>12</sup>.

Reporting entities selecting "type of institution = 7" in the TA template must have selected "type of institution = 2" in the TRE template.

## Example

(also valid for option 7 by changing the "type of institution" entry)

| CALCULATION OF FEES |  | Reference period    | 31/12/2016                                      | NAME         | Institution A             |
|---------------------|--|---------------------|---|--------------|---------------------------|
| TOTAL ASSETS        |  | Date                | 30/06/2017                                      | MFI Code     | IT00000001                |
|                     |  |                     |   | LEI code     | ABCDEFGHIJ1234567890      |
| Item                |  | Type of institution | Confirmation of auditor's verification (Yes/No) | Total assets | Comments                  |
| 010                 | TOTAL ASSETS in accordance with Article 51 of Regulation (EU) No 468/2014 (ECB/2014/17)  | 010                 | 020   | 030          | 040                       |
| 020                 | TOTAL ASSETS in accordance with Article 7(2)(a) or (b) of this Decision  | 6                   | Yes   | 1000000      | Comment on submitted data |
| 030                 | TOTAL ASSETS in accordance with Article 7(3)(b) of this Decision: Item 030 is equal to 031 minus 032 plus 033 minus 034  |                     |   |              |                           |
| 031                 | Total assets of all group entities established in participating Member States  |                     |   |              |                           |
| 032                 | Intragroup positions among supervised entities established in participating Member States (from reporting packages used for the elimination of balances for group reporting purposes) - <b>optional</b>  |                     |   |              |                           |
| 033                 | Goodwill included in the consolidated financial statements of the parent undertaking of a supervised group - <b>obligatory</b>   |                     |   |              |                           |
| 034                 | Goodwill allocated to subsidiaries established in non-participating Member states or third countries - <b>optional</b>   |                     |   |              |                           |
| 040                 | Total assets 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 (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41). |                     |   |              |                           |

3. Where the reporting entity submits a TA figure in accordance with Article 7(3)(b) of [Decision \(EU\) 2015/530 of the European Central Bank \(ECB/2015/7\)](#), it must complete row 030 in the "type of institution" column as follows.

- (i) Type of institution = 8: a supervised group that has subsidiaries established in non-participating Member States and/or third countries and decides to use the option to deduct such subsidiaries from the TA reported for the calculation of the supervisory fee must use the method set out in Article 7(3)(b) of [Decision \(EU\) 2015/530 of the European Central Bank \(ECB/2015/7\)](#).

<sup>12</sup> Article 7(2)(b) of [Decision \(EU\) 2015/530 of the European Central Bank \(ECB/2015/7\)](#).

## Example

| CALCULATION OF FEES |  | Reference period    | 31/12/2016                                      | NAME         | Institution C             |
|---------------------|--|---------------------|---|--------------|---------------------------|
| TOTAL ASSETS        |  | Date                | 30/06/2017                                      | MFI Code     | IT00000004                |
|                     |  |                     |   | LEI code     | ABCDEFGHIJ1234567893      |
| Item                |  | Type of institution | Confirmation of auditor's verification (Yes/No) | Total assets | Comments                  |
|                     |  | 010                 | 020   | 030          | 040                       |
| 010                 | TOTAL ASSETS in accordance with Article 51 of Regulation (EU) No 468/2014 (ECB/2014/17)  | 1                   |   | 2000000      | Comment on submitted data |
| 020                 | TOTAL ASSETS in accordance with Article 7(2)(a) or (b) of this Decision  |                     |   |              |                           |
| 030                 | TOTAL ASSETS in accordance with Article 7(3)(b) of this Decision: Item 030 is equal to 031 minus 032 plus 033 minus 034  | 8                   | Yes   | 1110000      |                           |
| 031                 | Total assets of all group entities established in participating Member States  |                     |   | 1200000      |                           |
| 032                 | Intragroup positions among supervised entities established in participating Member States (from reporting packages used for the elimination of balances for group reporting purposes) - <b>optional</b>  |                     |   | 100000       |                           |
| 033                 | Goodwill included in the consolidated financial statements of the parent undertaking of a supervised group - <b>obligatory</b>   |                     |   | 50000        |                           |
| 034                 | Goodwill allocated to subsidiaries established in non-participating Member states or third countries - <b>optional</b>   |                     |   | 40000        |                           |
| 040                 | Total assets 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 (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41). |                     |   |              |                           |

In this case, TA row 030, column 030 does not have to be filled in (it will contain an automatic formula, which is TA row 031, column 030 - TA row 032, column 030 + TA row 033, column 030 - TA row 034, column 030). This figure represents the TA that will be taken into account when determining the fee factor.

By selecting "Type of institution = 1" in row 010, column 010, the reporting entity indicates that the total value of assets has been determined on the basis of the year-end prudential consolidated reporting for the supervised group in accordance with Article 51(1) of Regulation (EU) No 468/2014 (ECB/2014/17). As such, the value filled in row 010, column 030, i.e. the original TA of the whole group (with a value of €2,000,000 in the example above) will be used in the data quality process.

This amount will be compared with the latest TA acquired by the ECB within the regulatory reporting. The reporting entity should ensure that the value included in the "fee factors" template is in line with the value transmitted in its regulatory reporting to its NCA. If reporting entities identify material differences between the TA value included in the "fee factors" template and the latest regulatory reporting transmitted to their NCA, the most up-to-date TA value needs to be submitted to their NCA. If material differences are identified in the course of the ECB's data quality checks, a request will be made to the reporting entity (via its NCA) for these differences to be explained.

Reporting entities selecting "type of institution = 8" in the TA template must have selected "type of institution = 1" or "type of institution = 4" in the TRE template.

4. Where the reporting entity submits the TA 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 (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:

- (i) Type of institution = 9: the fee factor of TA 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. The figure included in row 040, column 030 in the example below will be taken into account when determining the fee factor.

By selecting “Type of institution = 1” in row 010, column 010, the reporting entity indicates that the total value of assets has been determined on the basis of the year-end prudential consolidated reporting for the supervised group in accordance with Article 51(1) of Regulation (EU) No 468/2014 (ECB/2014/17). As such, the value filled in row 010, column 030, i.e. the original TA of the whole group (with a value of €50,000,000,000 in the example below) will be used in the data quality process.

## Example

| CALCULATION OF FEES |  | Reference period    | 31/12/2016                                      | NAME         | Institution F             |
|---------------------|--|---------------------|---|--------------|---------------------------|
| TOTAL ASSETS        |  | Date                | 30/06/2017                                      | MFI Code     | IT00000009                |
|                     |  |                     |   | LEI code     | ABCEFGHIJ1234567899       |
| Item                |  | Type of institution | Confirmation of auditor's verification (Yes/No) | Total assets | Comments                  |
|                     |  | 010                 | 020   | 030          | 040                       |
| 010                 | TOTAL ASSETS in accordance with Article 51 of Regulation (EU) No 468/2014 (ECB/2014/17)  | 1                   |   | 50000000000  | Comment on submitted data |
| 020                 | TOTAL ASSETS in accordance with Article 7(2)(a) or (b) of this Decision  |                     |   |              |                           |
| 030                 | TOTAL ASSETS in accordance with Article 7(3)(b) of this Decision: Item 030 is equal to 031 minus 032 plus 033 minus 034  |                     |   |              |                           |
| 031                 | Total assets of all group entities established in participating Member States  |                     |   |              |                           |
| 032                 | Intragroup positions among supervised entities established in participating Member States (from reporting packages used for the elimination of balances for group reporting purposes) - <b>optional</b>  |                     |   |              |                           |
| 033                 | Goodwill included in the consolidated financial statements of the parent undertaking of a supervised group - <b>obligatory</b>   |                     |   |              |                           |
| 034                 | Goodwill allocated to subsidiaries established in non-participating Member states or third countries - <b>optional</b>   |                     |   |              |                           |
| 040                 | Total assets 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 (ECB/2014/17) and Article 10(3)(d) of Regulation (EU) No 1163/2014 (ECB/2014/41). | 9                   |   | 30000000000  | Comment on submitted data |

## Further reporting requirements

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

**For reporting entities using the method set out for “type of institution” 5, 6, 7 or 8, column 020 “Confirmation of auditor’s verification” should be completed by the supervised entities to confirm whether the figures provided have been verified by an auditor.**

### **Auditor verification (column 020)**

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

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 TA fee factor is derived give a true and fair view in accordance with the relevant financial reporting framework. Therefore the TA of a fee-paying branch calculated on the basis of statistical data<sup>13</sup> reported pursuant to Regulation (EU) No 1071/2013 of the European Central Bank (ECB/2013/33) have to be verified by an external auditor. The external auditor has to verify the TA of the fee-paying branch by carrying out appropriate verification of its financial accounts (Article 7(2)(c) of [Decision \(EU\) 2015/530 of the European Central Bank \(ECB/2015/7\)](#)). This requirement may be satisfied by an auditor confirming the TA, based on agreed-upon procedures.
- 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 TA amount is derived give a true and fair view in accordance with the relevant financial reporting framework. This requirement can be satisfied by an auditor issuing at least a **negative assurance**.
- Regarding the method set out for “**type of institution**” 8, where a fee debtor uses statutory financial statements, an auditor must certify that the TA correspond to the TA disclosed in the audited statutory financial statements of the single supervised entities. Where a fee debtor uses reporting packages, an auditor must certify the TA used for the calculation of the annual supervisory fees by carrying out appropriate verification of the reporting packages used. In all cases, the auditor has to confirm that the aggregation process does not deviate from the procedure laid down in [Decision \(EU\) 2015/530 of the European Central Bank \(ECB/2015/7\)](#) and that the calculation performed by the

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<sup>13</sup> Recital 7 of Regulation (EU) No 1071/2013 of the European Central Bank (ECB/2013/33) states that “[i]t may be appropriate for NCBs to collect from the actual reporting population the statistical information necessary to fulfil the ECB’s statistical requirements as part of a broader statistical reporting framework which the NCBs establish under their own responsibility in accordance with Union or national law or established practice and which also serves other statistical purposes, provided that the fulfilment of the ECB’s statistical requirements is not jeopardised ...”.

fee debtor is consistent with the accounting method used to consolidate the accounts of the group of fee-paying entities.