



Supervisory reporting measures in the context of the coronavirus (COVID-19) pandemic

The ECB acknowledges the operational challenges faced by banks as a consequence of the coronavirus (COVID-19) outbreak and therefore supports the EBA statement on supervisory reporting and Pillar 3 disclosures ([link](#)). Against this background, euro area significant institutions falling under the direct supervision of the ECB will be allowed to delay submission of their supervisory data (under the ITS on supervisory reporting and the ITS on benchmarking of internal approaches) by one month for remittance dates between March 2020 and May 2020. Excluded from this decision are: (1) the LCR and ALMM templates, which have been identified as a priority and should be reported as planned; and (2) the information on funding plans, submission of which can be delayed by two months. In this regard, the ECB also expects euro area significant institutions to apply the EBA harmonised reporting framework version 2.9 with the reference date 31 March 2020, in accordance with the adopted Implementing Act amending Regulation (EU) No 680/2014. The ECB has also decided to postpone the remittance dates for most ECB-specific recurring requests falling between March 2020 and May 2020 by one month. The individual JSTs will communicate an updated remittance calendar to the banks they cover. The same grace period of one month should be granted to less significant institutions that are subject to EBA and ECB reporting obligations under the ITS, the ECB FINREP regulation and other rules. It is hoped that the flexibility offered will reduce the operational burden on banks in the coming weeks and months and enable them to report with an adequate level of data quality. These measures may be extended or reviewed at a later date in response to further developments relating to the COVID-19 outbreak.