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DECISION (EU) 2017/1198 OF THE EUROPEAN CENTRAL BANK

of 27 June 2017

on the reporting of funding plans of credit institutions by national competent authorities to the European Central Bank (ECB/2017/21)

(OJ L 172, 5.7.2017, p. 32)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Decision (EU) 2021/432 of the European Central Bank of 1 March 2021	L 86	14	12.3.2021

▼B

DECISION (EU) 2017/1198 OF THE EUROPEAN CENTRAL BANK

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on the reporting of funding plans of credit institutions by national competent authorities to the European Central Bank (ECB/2017/21)

Article 1

Scope

This Decision requires national competent authorities to provide the funding plans of certain significant and less significant credit institutions to the ECB, and lays down procedures concerning the submission to the ECB of such funding plans.

Article 2

Definitions

For the purposes of this Decision, the definitions contained in Regulation (EU) No 468/2014 (ECB/2014/17) shall apply, together with the following definitions:

(1) 'significant credit institution' means a credit institution which has the status of a significant supervised entity in accordance with Regulation (EU) No 468/2014 (ECB/2014/17); and

(2) 'less significant credit institution' means a credit institution which does not have the status of a significant supervised entity in accordance with Regulation (EU) No 468/2014 (ECB/2014/17).

▼M1

Article 3

Requirements for reporting funding plans

1. National competent authorities shall provide the ECB with the funding plans that are in line with the EBA Guidelines on harmonised definitions and templates for funding plans of credit institutions under Recommendation of the European Systemic Risk Board of 20 December 2012 (ESRB/2012/2) ([1]) (hereinafter the 'EBA 2019 Guidelines') of the following credit institutions established in their respective participating Member States:

(a) significant credit institutions at the highest level of consolidation in the participating Member States on a consolidated basis;

(b) significant credit institutions that are not part of a supervised group on an individual basis;

(c) less significant credit institutions in respect of which the relevant national competent authority collects funding plans in accordance with the EBA 2019 Guidelines.

([1]) EBA/GL/2019/05. Available on the EBA website.

▼M1

2. National competent authorities that collect the funding plans of significant credit institutions that are not referred to in points (a) and (b) of paragraph 1 shall provide these funding plans to the ECB if they comply with the EBA 2019 Guidelines.

3. The funding plans shall be submitted to the ECB in accordance with the harmonised instructions and templates referred to in the EBA 2019 Guidelines. The funding plans shall have a reporting reference date of 31 December of the previous year.

Where credit institutions are permitted by national laws to report their financial information based on their accounting year-end, which deviates from the calendar year-end, the latest available accounting year-end shall be considered the reporting reference date.

Article 4

Remittance dates

1. The funding plans of the following credit institutions shall be provided by the relevant national competent authorities to the ECB by 12.00 CET of the 10th working day following 15 March:

(a) funding plans of credit institutions referred to in Article 3(1)(a) and Article 3(1)(b);

(b) funding plans of credit institutions referred to in Article 3(1)(c) and Article 3(2) where they are included in the list of the Largest Institutions in the Member State published by the EBA pursuant to Article 2(6) of the EBA Decision EBA/DC/2020/334 ([1]).

2. Funding plans of all credit institutions not referred to in paragraph 1 shall be provided by the relevant national competent authorities to the ECB by 12:00 CET of the 25th working day following 15 March.

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Article 5

Data quality checks

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1. National competent authorities shall monitor and assess the quality and reliability of the data made available to the ECB. National competent authorities shall apply the relevant validation rules developed, maintained and published by the EBA. National competent authorities shall also apply the additional data quality checks defined by the ECB in cooperation with the national competent authorities.

([1]) Available on the EBA website.

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2. Further to the compliance with the validation rules and quality checks, the data shall be submitted in accordance with the following additional minimum standards for accuracy:

(a) national competent authorities shall provide information, if applicable, on the developments implied by the data submitted; and

(b) the information must be complete: existing gaps must be acknowledged, explained to the ECB and, if applicable, filled without undue delay.

Article 6

Qualitative information

1. National competent authorities shall submit to the ECB without undue delay the corresponding explanations in the event that the data quality for a given table in the taxonomy cannot be warranted.

2. In addition, national competent authorities shall communicate to the ECB the reasons for any significant revisions submitted.

Article 7

Specification of the transmission format

▼M1

1. National competent authorities shall submit the data specified in this Decision using the applicable eXtensible Business Reporting Language taxonomy in order to provide a uniform technical format for the exchange of data regarding the EBA 2019 Guidelines.

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2. The supervised entities shall be identified in the corresponding transmission by the use of the Legal Entity Identifier.

Article 8

First reporting reference dates

The first reference date for the reporting pursuant to Article 3 shall be 31 December 2017.

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Article 8a

First reporting reference date in 2021

The first reference date for reporting in 2021 pursuant to Article 3 shall be 31 December 2020. The second subparagraph of Article 3(3) shall apply.

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Article 9

Taking effect

This Decision shall take effect on the day of its notification to the addressees.

Article 10

Addressees

This Decision is addressed to the national competent authorities of the participating Member States.