



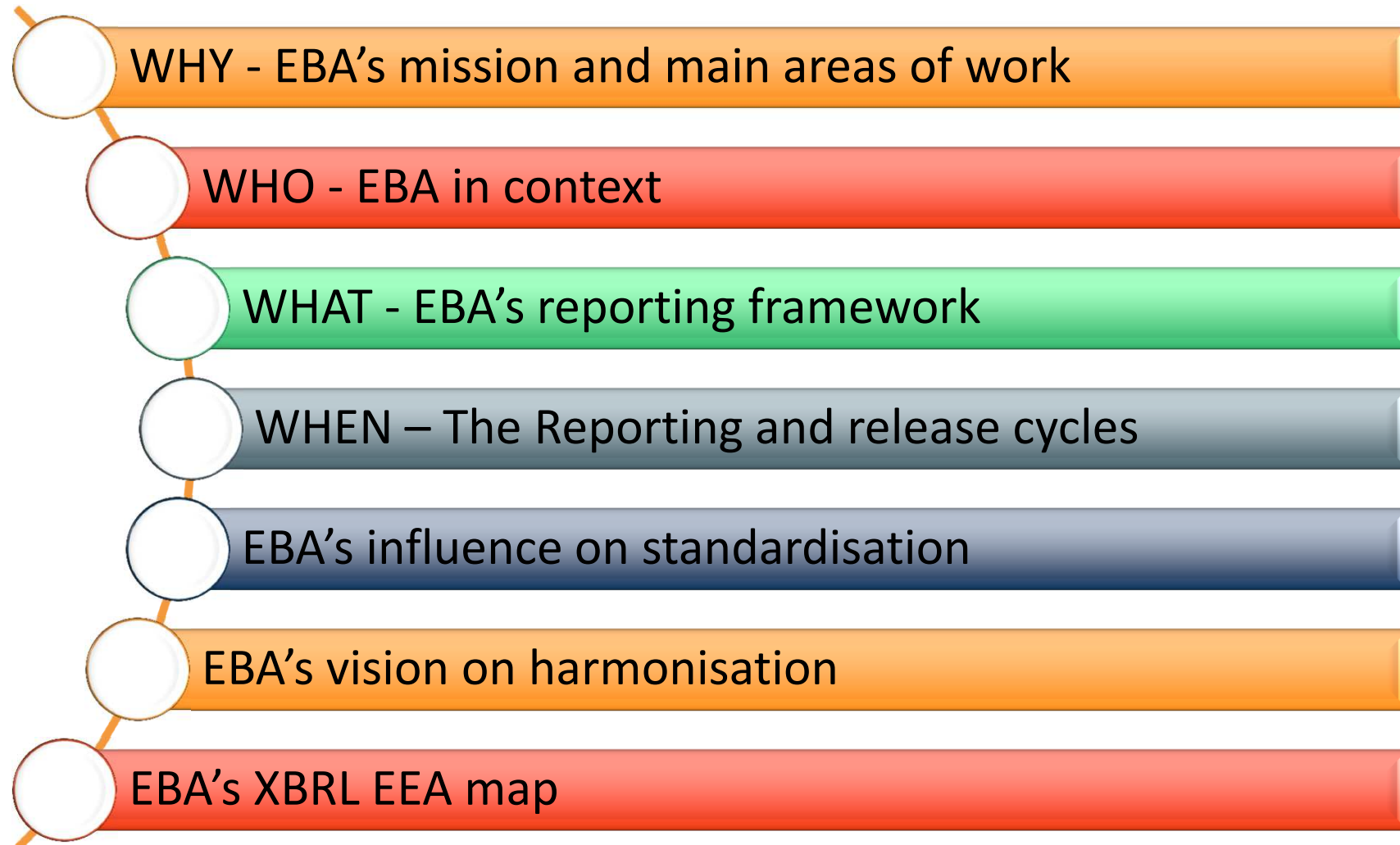
The Context of EBA Reporting

Why, Who, What, When, How

Andreas Weller

XBRL France | 5 December 2016

Overview



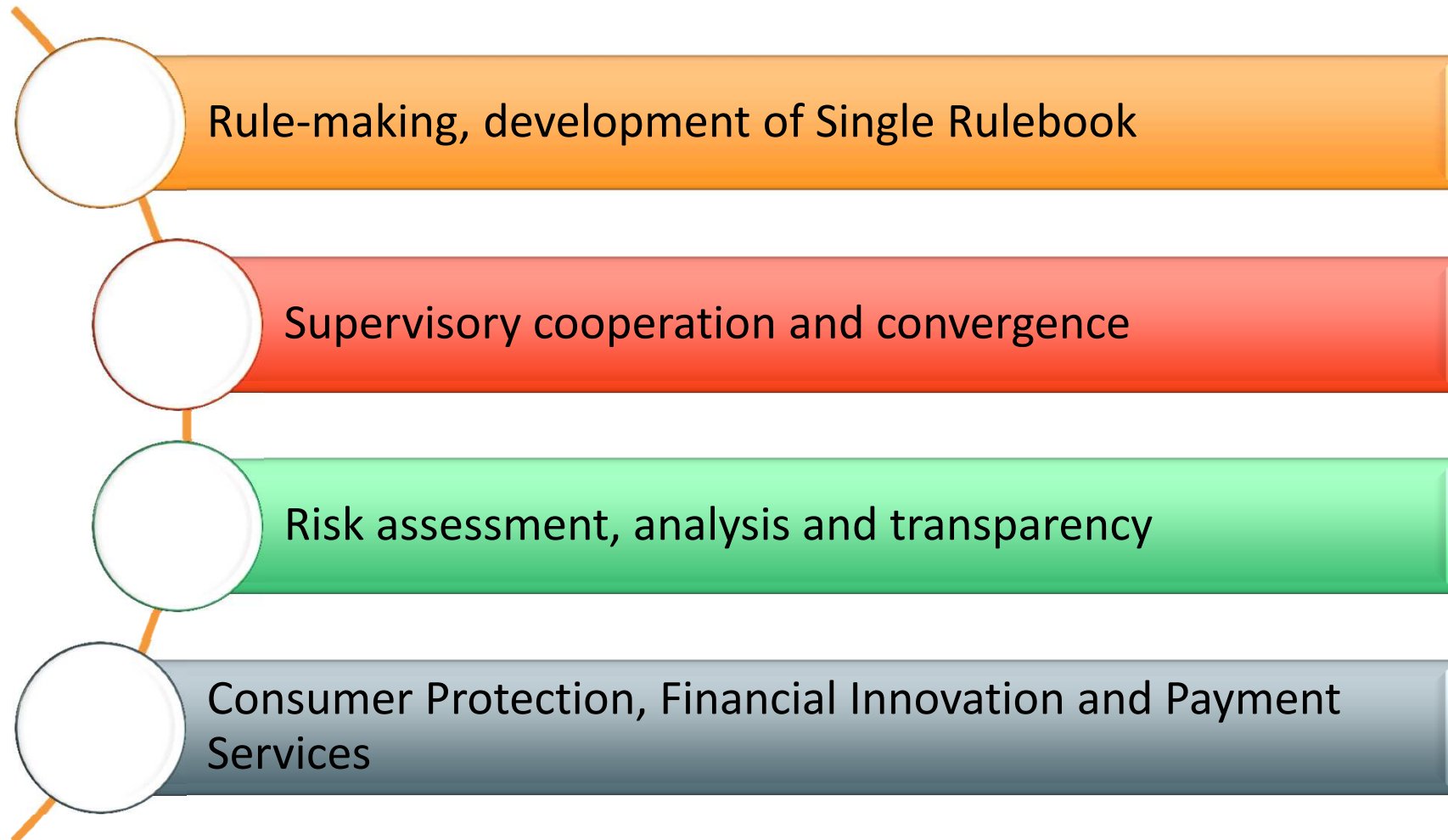
Part I:

WHY - EBA'S MISSION AND MAIN AREAS OF WORK

Objective and mission

- **To improve the functioning of the internal market, in particular by ensuring a effective and consistent level of banking regulation and supervision in the EU**
- To protect public values such as the stability of the financial system, the transparency of markets and financial products, and the protection of depositors and investors
- To prevent regulatory arbitrage and guarantee a level playing field
- To promote supervisory convergence and strengthen international supervisory coordination

Main areas of work



Part II:

WHO – EBA IN CONTEXT

Regulated Entities

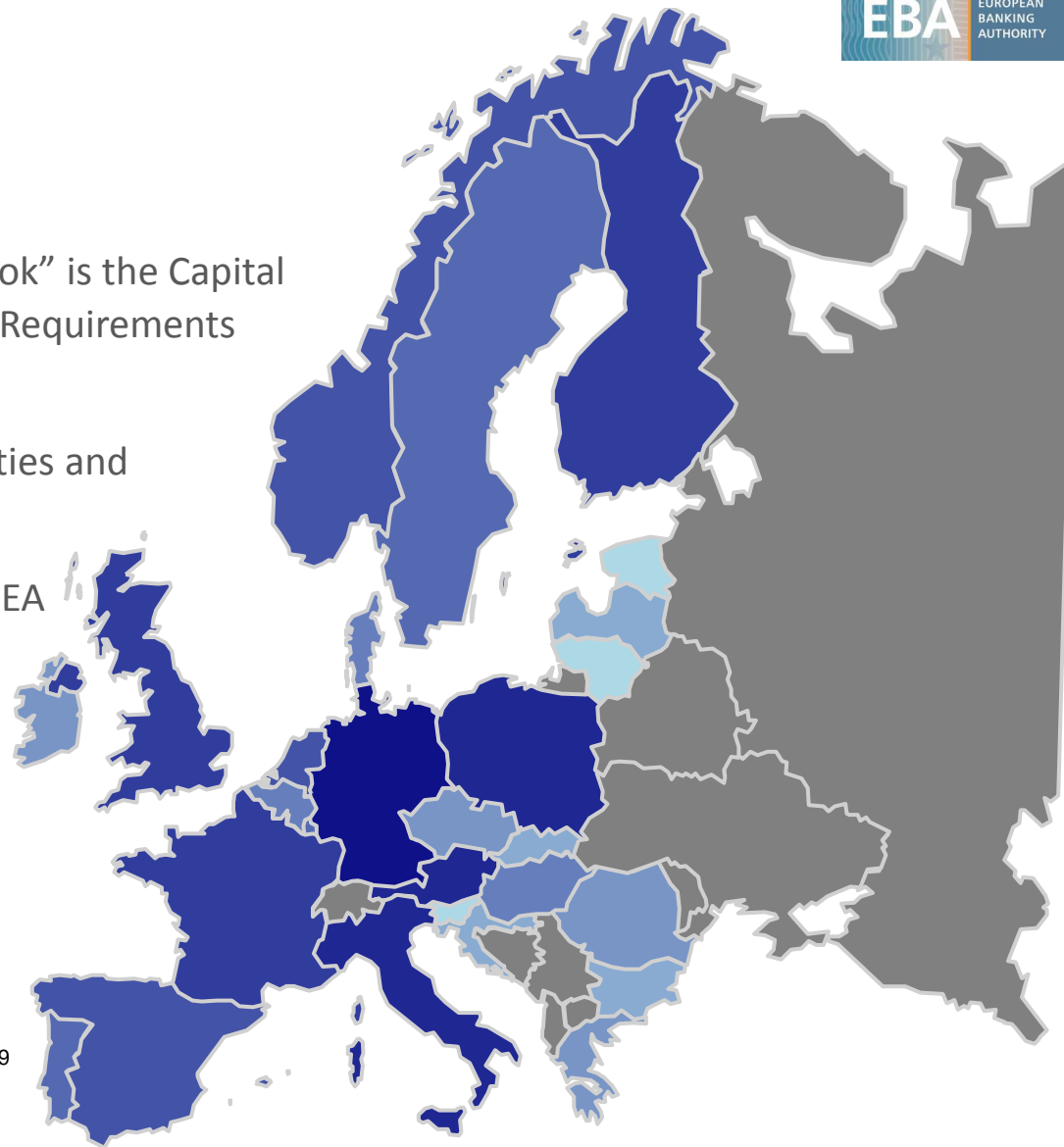
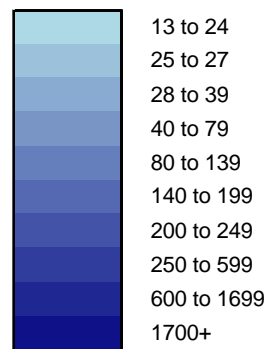


The core root of the “Single Rule book” is the Capital Requirements Directive and Capital Requirements Regulation (collectively ‘CRD IV’).

This applies to banks, building societies and investment firms.

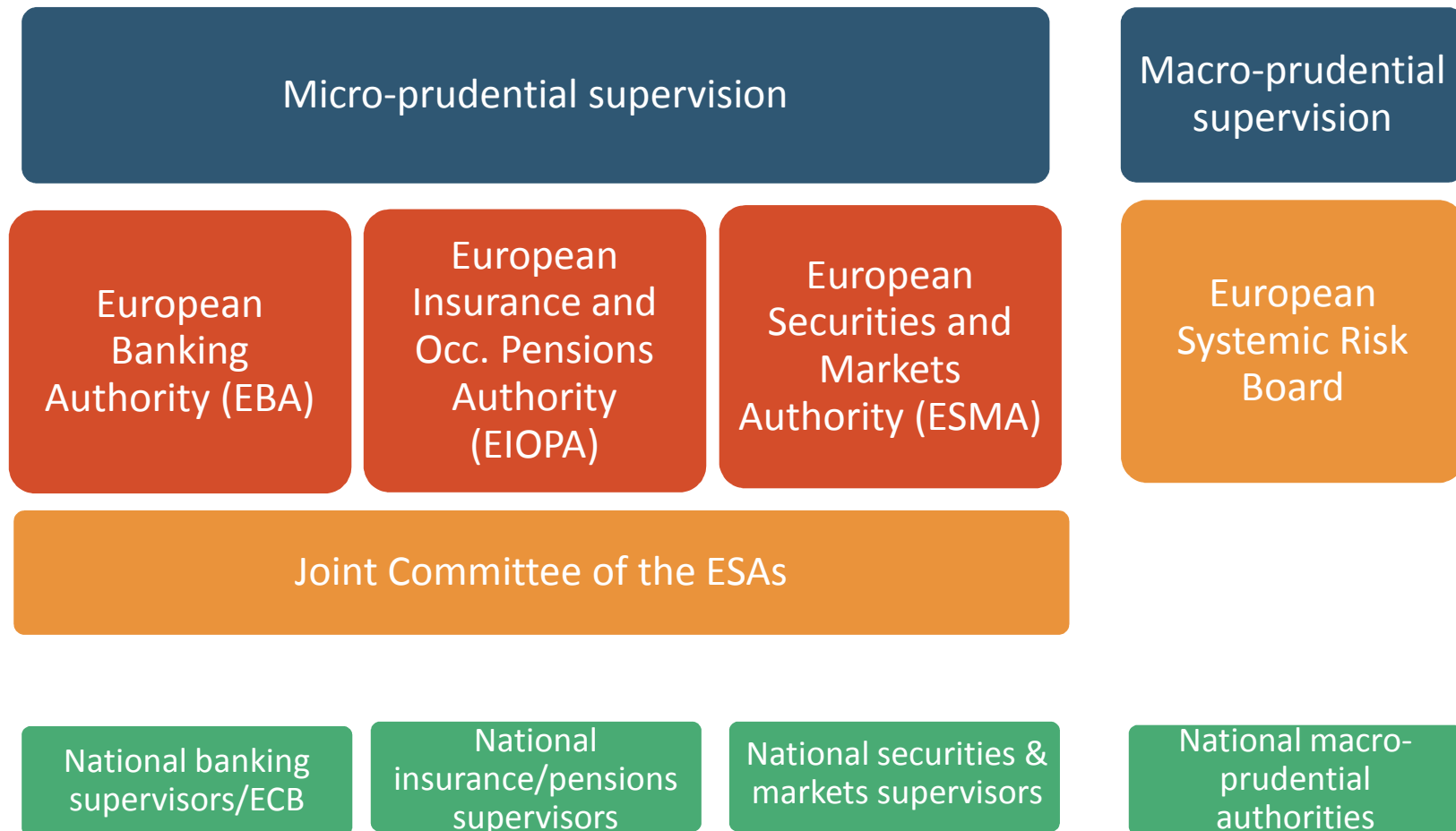
There around 8800 of these in the EEA

Each of these is supervised by its relevant supervisor (Competent Authority).

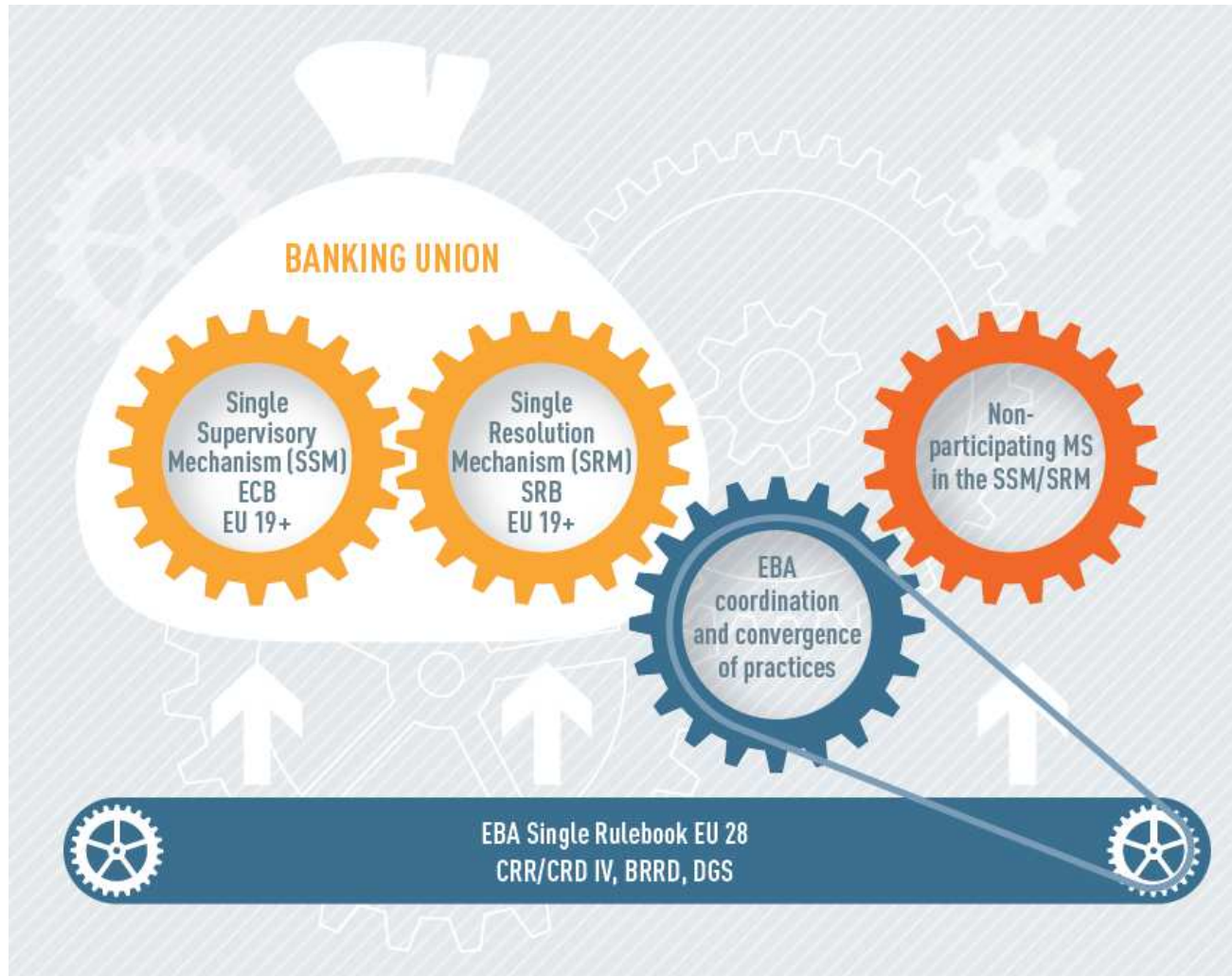


Source: EBA Credit Institution Register 01/12/2015

EBA in the context of the European System of Financial Supervision



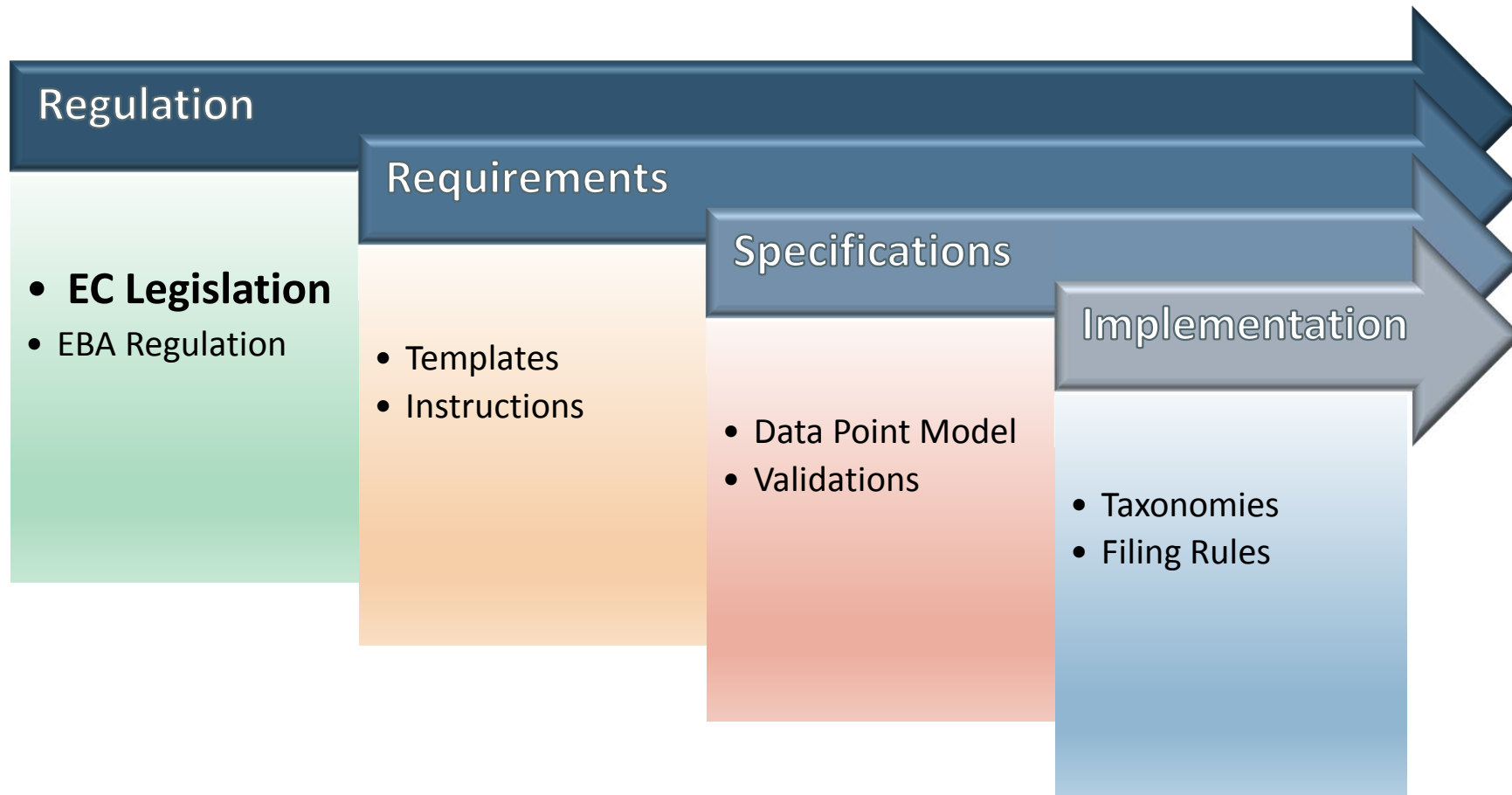
EBA in the context of the Banking Union



Part III:

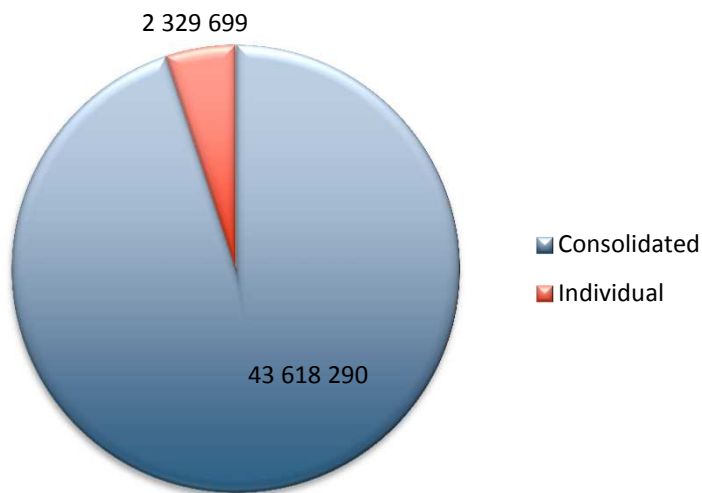
WHAT - EBA'S REPORTING FRAMEWORK

The requirements cascade

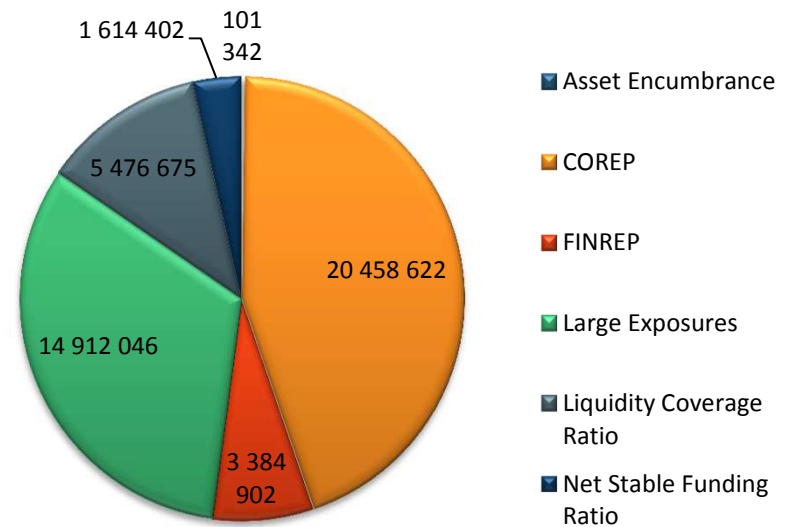


Nature of data reported to the EBA

by Scope of Consolidation



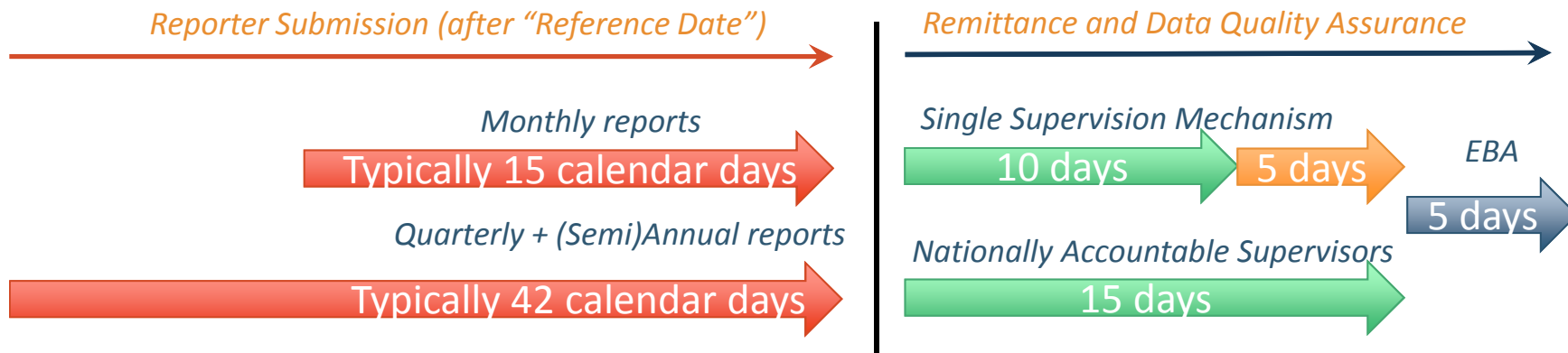
by Report Type



Part IV:

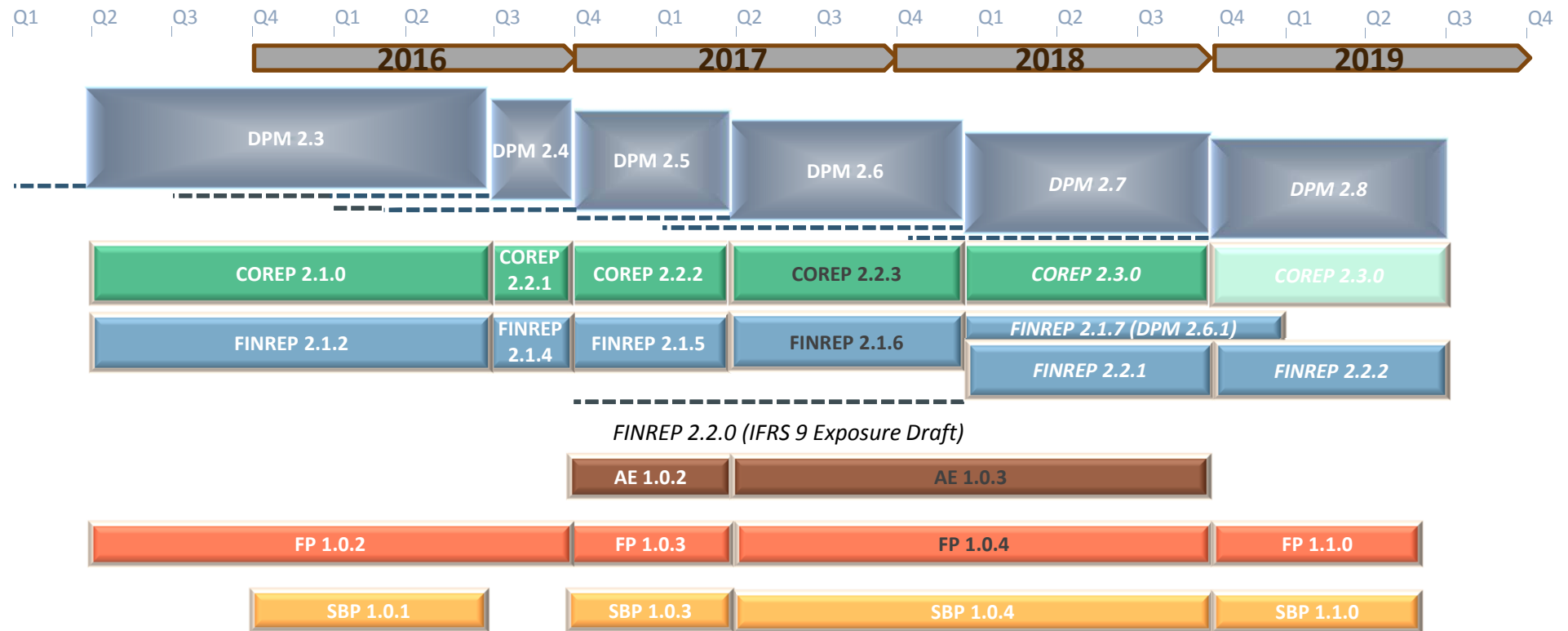
WHEN- THE REPORTING CYCLE, THE RELEASE CYCLE

Agreed steady state timelines



Business days																									
1-10										11-15					16-20										
Bank's data transmission	Checks by NCAs										T+10d: ECB sends to EBA (SSM), NCAs send to EBA. Provisionally checked data.					Checks by CAs (non-SSM NCAs/ECB)					Data frozen for publication, incl. final KRIs				
	Feedback from banks															Data quality assessment by EBA									
COMPETENT AUTHORITIES										COMPETENT AUTHORITIES					EBA										
										ESRB transmission															
										T+15d: ECB (SSM) and NCAs (non-SSM) send revised data to EBA.															

EBA framework roadmap



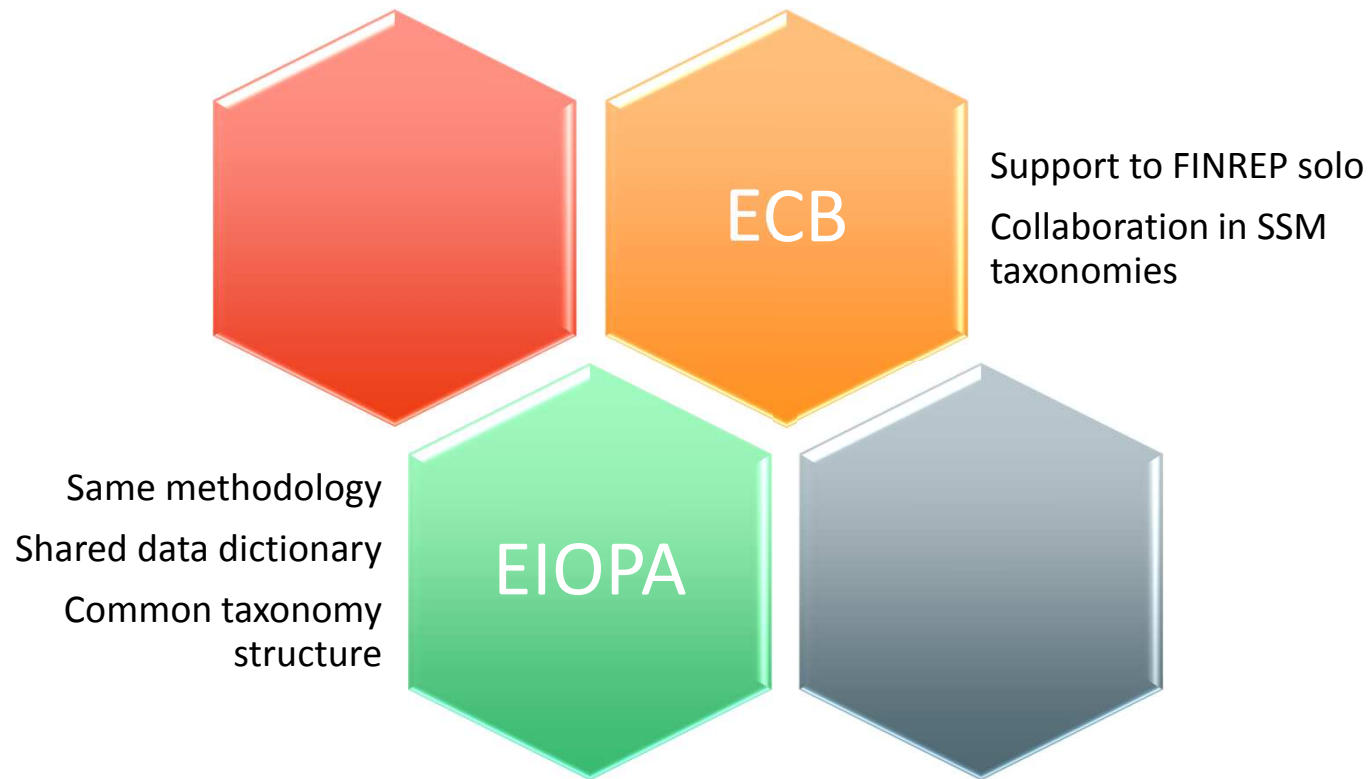
Part V:

EBA'S INFLUENCE ON THE ADOPTION OF STANDARDS EBA'S VISION FOR HARMONISATION

INFLUENCE: EBA's impact on European reporting



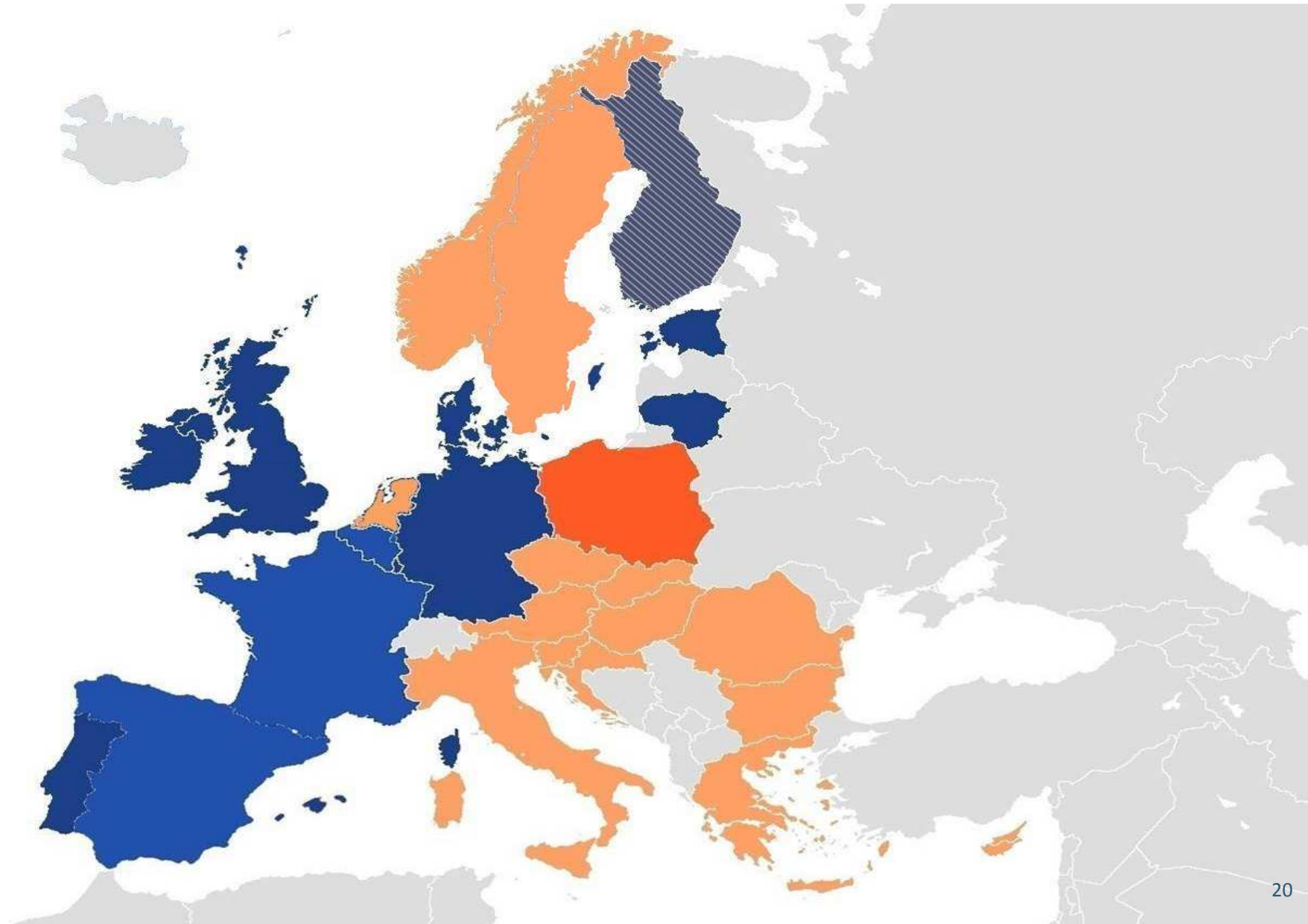
VISION: Achieve greater European harmonisation by improving collaboration with other authorities



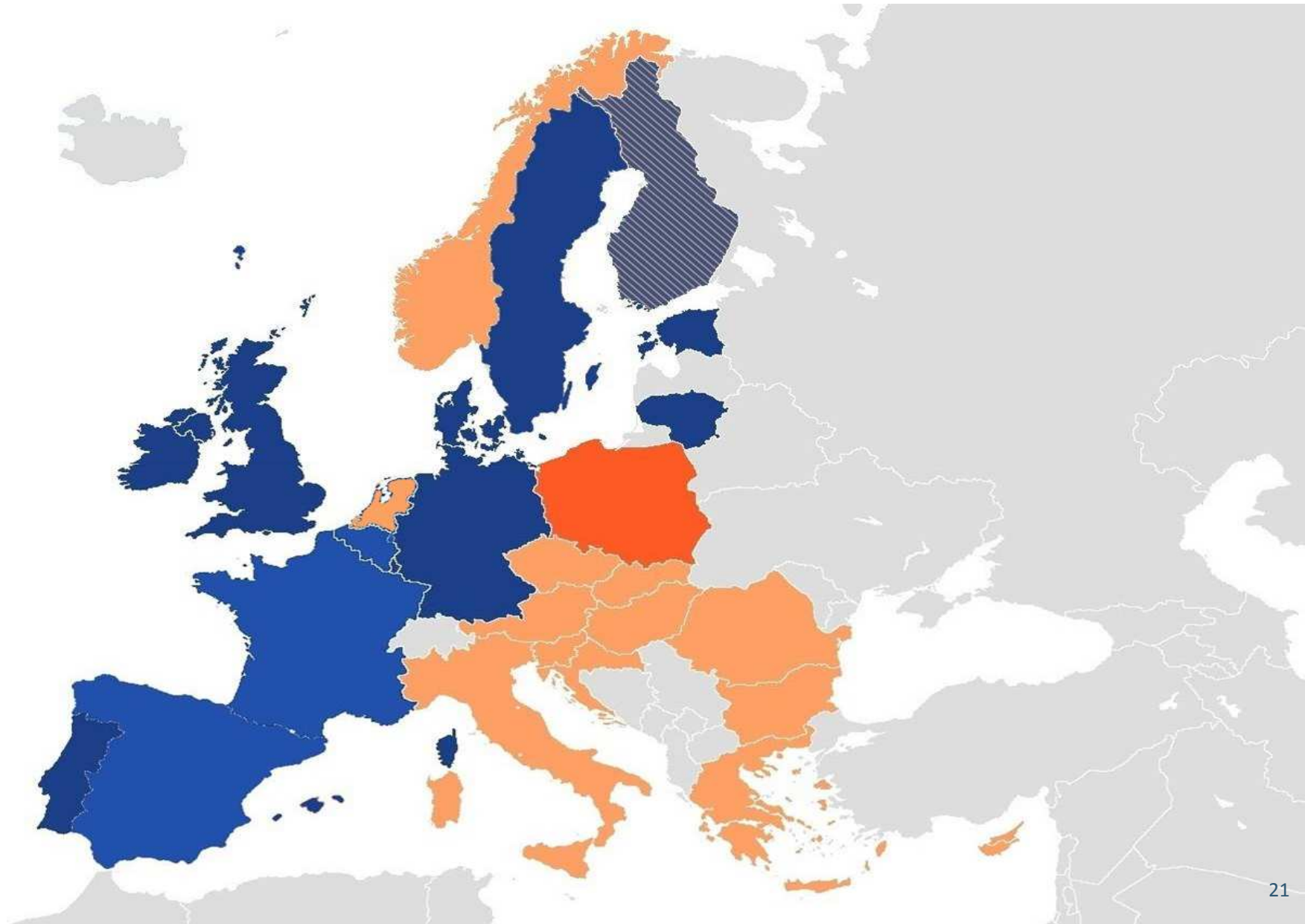
Part V:

EBA'S XBRL EEA MAP

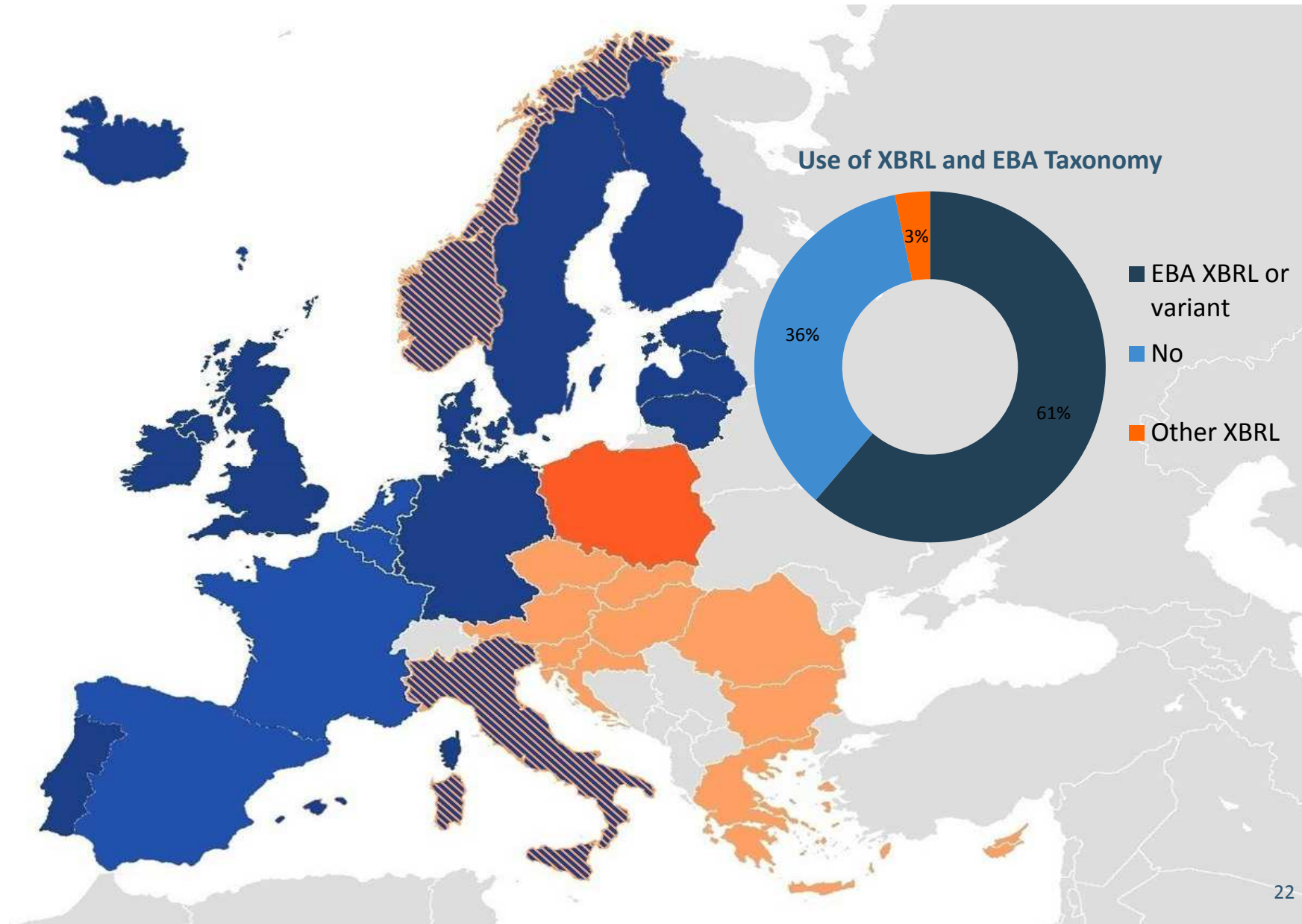
XBRL usage at 1st level - 2014



XBRL usage at 1st level - 2015



XBRL usage at 1st level - 2016





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