



Reporting templates under Recommendation ESRB/2020/8

Template 2

On 27 May 2020, the ESRB General Board issued a Recommendation on monitoring the financial stability implications of debt moratoria, and public guarantee schemes and other measures of a fiscal nature taken to protect the real economy in response to the COVID-19 pandemic (ESRB/2020/8)¹. Recommendation B states that “National macroprudential authorities are recommended to regularly report to the ESRB the information necessary for the ESRB to monitor and assess the implications of the national measures referred to in Recommendation A for financial stability in the Union. This should include information necessary to monitor and assess the cross-border and cross-sectoral implications, as made available to national macroprudential authorities through existing reporting arrangements with financial institutions and any additional information made available by fiscal authorities and other government agencies engaged in the delivery of the measures.” Recommendation ESRB/2020/8 also establishes that “To ensure the coordination of reporting under Recommendation B, the ESRB will publish relevant templates by 30 June 2020” and that “The first report should be submitted by 31 July 2020”.

The aim of this document is to publish the reporting templates referred to under Recommendation ESRB/2020/08. Please note that this document is not intended to be used for reporting to the ESRB under Recommendation ESRB/2020/8. For any query on the process of actual reporting, including requests for the reporting tools and detailed reporting instructions, please contact directly the ESRB Secretariat at Notifications@esrb.europa.eu.

The reporting templates are composed of 3 templates covering the features of the measures, their uptake and qualitative information:

- T1 - template to report features of the measures.
- T2 – templates to report the uptake of measures (loan moratoria, public guarantees, public loans, equity participation, direct grants, tax measures, public support for credit insurance).
- T3 – template for a qualitative questionnaire.

This document describes Template 2, as approved by the ESRB General Board on the 24th of June 2020.

¹ Recommendation ESRB/2020/8 on monitoring the financial stability implications of debt moratoria, public guarantee schemes, or other measures of fiscal nature taken to protect the real economy in response to the COVID-19 pandemic

TEMPLATE 2 ON UPTAKE OF THE MEASURES

Reporting through Template 2 shall be submitted for the first time by 31 July 2020, using as reference date 30 June 2020 (or, if not available, the latest available data). Subsequently, the reporting should take place on a quarterly basis.

Reporting on the uptake of measures is considered mandatory only for loan moratoria, public guarantees, and public loans while for the other measures reporting is requested on a best effort basis. For the loan moratoria, public guarantees and public loans, some of the disaggregations are requested only on a best effort basis. Please note that all mandatory fields on the uptake are coloured in orange.

Detailed reporting instructions can be obtained by request to the ESRB Secretariat².

The reporting template contains 7 tables, which are presented below;

- T2.1 – Uptake - Loan moratoria
- T2.2 – Uptake - Public guarantees
- T2.3 – Uptake - Public loans
- T2.4 – Uptake - Equity participation
- T2.5 – Uptake - Direct grants
- T2.6 – Uptake - Tax reliefs or tax deferrals
- T2.7 – Uptake - Public support for credit insurance

² Please contact Notifications@esrb.europa.eu.

T2.1 Uptake – Loan moratoria

Template T2.1, as approved by the General Board of the ESRB on the 24th of June 2020.

When filling the Template, please answer to fields 2.0.01, 2.0.02, 2.0.03 and 2.0.04, if applicable.

Regarding the uptake, only fields 2.1.10, 2.2.10, 2.3.10 and 2.4.10 are mandatory (coloured in orange), while all other disaggregations should be provided on a best effort basis.

ID OF THE MEASURE <i>(according to ESRB database; if new keep blank)</i>	1.0.01	
REPORTING DATA GAPS		
Measure insignificant to financial stability?	2.0.01	
Reasons for not reporting indicators	2.0.02	
Caveats in reported data, assumptions made, etc.	2.0.03	
DATE OF REFERENCE OF THE DATA		
Please specify the reference date of the reported data	2.0.04	
UPTAKE OF MEASURES		
Total volume requested	2.1.10	
of which up to 1 year	2.1.11	
of which by NFCs	2.1.12	
of which by SMEs	2.1.12.1	
of which up to 1 year	2.1.12.2	
of which households (incl. self-employed)	2.1.13	
Total volume accepted	2.2.10	
of which up to 1 year	2.2.11	
of which by NFCs	2.2.12	
of which by SMEs	2.2.12.1	
of which up to 1 year	2.2.12.2	
of which households (incl. self-employed)	2.2.13	
Total number of requests made	2.3.10	
of which up to 1 year	2.3.11	
of which by NFCs	2.3.12	
of which by SMEs	2.3.12.1	
of which up to 1 year	2.3.12.2	
of which households (incl. self-employed)	2.3.13	
Total number of requests accepted	2.4.10	
of which up to 1 year	2.4.11	
of which by NFCs	2.4.12	
of which by SMEs	2.4.12.1	
of which up to 1 year	2.4.12.2	
of which households (incl. self-employed)	2.4.13	
Outstanding volume	2.5.10	
of which up to 1 year	2.5.11	
of which by NFCs	2.5.12	
of which by SMEs	2.5.12.1	
of which up to 1 year	2.5.12.2	
of which households (incl. self-employed)	2.5.13	
Economic loss	2.6.10	
of which by NFCs	2.6.12	
of which by SMEs	2.6.12.1	
of which households (incl. self-employed)	2.6.13	
Classified in stage 2	2.7.10	
of which by NFCs	2.7.12	
of which by SMEs	2.7.12.1	
of which households (incl. self-employed)	2.7.13	
Classified as non-performing	2.8.10	
of which by NFCs	2.8.12	
of which by SMEs	2.8.12.1	
of which households (incl. self-employed)	2.8.13	

T2.2 Uptake – Public guarantees

Template T2.2, as approved by the General Board of the ESRB on the 24th of June 2020.

When filling the Template, please answer to fields 2.0.01, 2.0.02, 2.0.03 and 2.0.04, if applicable.

Regarding the uptake, only fields 2.1.10, 2.2.10, 2.3.10 and 2.4.10 are mandatory (coloured in orange), while all other disaggregations should be provided on a best effort basis.

ID OF THE MEASURE <i>(according to ESRB database; if new keep blank)</i>	1.0.01	
REPORTING DATA GAPS		
Measure insignificant to financial stability?	2.0.01	
Reasons for not reporting indicators	2.0.02	
Caveats in reported data, assumptions made, etc.	2.0.03	
DATE OF REFERENCE OF THE DATA		
Please specify the reference date of the reported data	2.0.04	
UPTAKE OF MEASURES		
Total volume requested	2.1.10	
of which up to 1 year	2.1.11	
of which by NFCs	2.1.12	
of which by SMEs	2.1.12.1	
of which up to 1 year	2.1.12.2	
of which households (incl. self-employed)	2.1.13	
Total volume accepted	2.2.10	
of which up to 1 year	2.2.11	
of which by NFCs	2.2.12	
of which by SMEs	2.2.12.1	
of which up to 1 year	2.2.12.2	
of which households (incl. self-employed)	2.2.13	
Total number of requests made	2.3.10	
of which up to 1 year	2.3.11	
of which by NFCs	2.3.12	
of which by SMEs	2.3.12.1	
of which up to 1 year	2.3.12.2	
of which households (incl. self-employed)	2.3.13	
Total number of requests accepted	2.4.10	
of which up to 1 year	2.4.11	
of which by NFCs	2.4.12	
of which by SMEs	2.4.12.1	
of which up to 1 year	2.4.12.2	
of which households (incl. self-employed)	2.4.13	
Outstanding volume	2.5.10	
of which by NFCs	2.5.12	
Classified in stage 2	2.7.10	
of which by NFCs	2.7.12	
Classified as non-performing	2.8.10	
of which by NFCs	2.8.12	
of which by SMEs	2.8.12.1	
of which households (incl. self-employed)	2.8.13	
Volume of guarantees invoked	2.9.10	
of which up to 1 year	2.9.11	
of which by NFCs	2.9.12	
of which by SMEs	2.9.12.1	
of which up to 1 year	2.9.12.2	
of which households (incl. self-employed)	2.9.13	

T2.3 Public loans

Template T2.3, as approved by the General Board of the ESRB on the 24th of June 2020.

When filling the Template, please answer to fields 2.0.01, 2.0.02, 2.0.03 and 2.0.04, if applicable.

Regarding the uptake, only fields 2.1.10, 2.2.10, 2.3.10 and 2.4.10 are mandatory (coloured in orange), while all other disaggregations should be provided on a best effort basis.

ID OF THE MEASURE <i>(according to ESRB database; if new keep blank)</i>	1.0.01	
REPORTING DATA GAPS		
Measure insignificant to financial stability?	2.0.01	
Reasons for not reporting indicators	2.0.02	
Caveats in reported data, assumptions made, etc.	2.0.03	
DATE OF REFERENCE OF THE DATA		
Please specify the reference date of the reported data	2.0.04	
UPTAKE OF MEASURES		
Total volume requested	2.1.10	
of which by NFCs	2.1.12	
of which by SMEs	2.1.12.1	
of which households (incl. self-employed)	2.1.13	
Total volume granted	2.2.10	
of which by NFCs	2.2.12	
of which by SMEs	2.2.12.1	
of which households (incl. self-employed)	2.2.13	
Total number of requests made	2.3.10	
of which by NFCs	2.3.12	
of which by SMEs	2.3.12.1	
of which households (incl. self-employed)	2.3.13	
Total number of requests granted	2.4.10	
of which by NFCs	2.4.12	
of which by SMEs	2.4.12.1	
of which households (incl. self-employed)	2.4.13	
Outstanding volume	2.5.10	
of which by NFCs	2.5.12	
of which by SMEs	2.5.12.1	
of which households (incl. self-employed)	2.5.13	
Average maturity (in months)	2.10.10	
of which by NFCs	2.10.12	
of which by SMEs	2.10.12.1	
of which households (incl. self-employed)	2.10.13	
Average price of loan (in percentage)	2.11.10	
of which by NFCs	2.11.12	
of which by SMEs	2.11.12.1	
of which households (incl. self-employed)	2.11.13	

T2.4 Uptake – Equity participation

Template T2.4, as approved by the General Board of the ESRB on the 24th of June 2020.

When filling the Template, please answer to fields 2.0.01, 2.0.02, 2.0.03 and 2.0.04, if applicable.

Regarding the uptake all fields should be provided on a best effort basis.

ID OF THE MEASURE <i>(according to ESRB database; if new keep blank)</i>	1.0.01	
REPORTING DATA GAPS		
Measure insignificant to financial stability?	2.0.01	
Reasons for not reporting indicators	2.0.02	
Caveats in reported data, assumptions made, etc.	2.0.03	
DATE OF REFERENCE OF THE DATA		
Please specify the reference date of the reported data	2.0.04	
UPTAKE OF MEASURES		
Total volume requested	2.1.10	
of which by SMEs	2.1.12.1	
Total volume granted	2.2.10	
of which by SMEs	2.2.12.1	
Total number of requests made	2.3.10	
of which by SMEs	2.3.12.1	
Total number of requests granted	2.4.10	
of which by SMEs	2.4.12.1	
Outstanding volume	2.5.10	
of which by SMEs	2.5.12.1	

T2.5 Uptake – Direct grants

Template T2.5, as approved by the General Board of the ESRB on the 24th of June 2020.

When filling the Template, please answer to fields 2.0.01, 2.0.02, 2.0.03 and 2.0.04, if applicable.

Regarding the uptake all fields should be provided on a best effort basis.

ID OF THE MEASURE <i>(according to ESRB database; if new keep blank)</i>	1.0.01	
REPORTING DATA GAPS		
Measure insignificant to financial stability?	2.0.01	
Reasons for not reporting indicators	2.0.02	
Caveats in reported data, assumptions made, etc.	2.0.03	
DATE OF REFERENCE OF THE DATA		
Please specify the reference date of the reported data	2.0.04	
UPTAKE OF MEASURES		
Total volume requested	2.1.10	
of which by NFCs	2.1.12	
of which by SMEs	2.1.12.1	
of which households (incl. self-employed)	2.1.13	
Total volume granted	2.2.10	
of which by NFCs	2.2.12	
of which by SMEs	2.2.12.1	
of which households (incl. self-employed)	2.2.13	
Total number of requests made	2.3.10	
of which by NFCs	2.3.12	
of which by SMEs	2.3.12.1	
of which households (incl. self-employed)	2.3.13	
Total number of requests granted	2.4.10	
of which by NFCs	2.4.12	
of which by SMEs	2.4.12.1	
of which households (incl. self-employed)	2.4.13	

T2.6 Uptake – Tax relief and deferrals

Template T2.6, as approved by the General Board of the ESRB on the 24th of June 2020.

When filling the Template, please answer to fields 2.0.01, 2.0.02, 2.0.03 and 2.0.04, if applicable.

Regarding the uptake all fields should be provided on a best effort basis.

ID OF THE MEASURE <i>(according to ESRB database; if new keep blank)</i>	1.0.01	
REPORTING DATA GAPS		
Measure insignificant to financial stability?	2.0.01	
Reasons for not reporting indicators	2.0.02	
Caveats in reported data, assumptions made, etc.	2.0.03	
DATE OF REFERENCE OF THE DATA		
Please specify the reference date of the reported data	2.0.04	
UPTAKE OF MEASURES		
Total volume of the tax relief/deferral <i>(Estimation)</i>	2.12.10	
of which by NFCs	2.12.12	
of which households (incl. self-employed)	2.12.13	
Amount disbursed <i>(or estimate thereof)</i>	2.13.10	
of which by NFCs	2.13.12	
of which households (incl. self-employed)	2.13.13	

T2.7 Uptake – Public guarantees for credit insurance

Template T2.7, as approved by the General Board of the ESRB on the 24th of June 2020.

When filling the Template, please answer to fields 2.0.01, 2.0.02, 2.0.03 and 2.0.04, if applicable.

Regarding the uptake all fields should be provided on a best effort basis.

ID OF THE MEASURE <i>(according to ESRB database; if new keep blank)</i>	1.0.01	
REPORTING DATA GAPS		
Measure insignificant to financial stability?	2.0.01	
Reasons for not reporting indicators	2.0.02	
Caveats in reported data, assumptions made, etc.	2.0.03	
DATE OF REFERENCE OF THE DATA		
Please specify the reference date of the reported data	2.0.04	
UPTAKE OF MEASURES		
Total volume of transactions covered	2.14.10	
Total volume of claims paid out	2.14.20	
Loss ratio	2.14.30	