

Comments Template on CP-12-003 – Draft Technical Specifications QIS IORP II		Deadline 31 July 2012 18:00 CET
Name of Company:	European Central Bank Directorate General Statistics	
Disclosure of comments:	Please indicate if your comments should be treated as confidential:	Public
<p>Please follow the following instructions for filling in the template:</p> <ul style="list-style-type: none"> ⇒ Do not change the numbering in the column "reference"; if you change numbering, your comment cannot be processed by our IT tool ⇒ Leave the last column <u>empty</u>. ⇒ Please fill in your comment in the relevant row. If you have <u>no comment</u> on a paragraph or a cell, keep the row <u>empty</u>. ⇒ Our IT tool does not allow processing of comments which do not refer to the specific numbers below. <p>Please send the completed template, <u>in Word Format</u>, to CP-12-003@eiopa.europa.eu. Our IT tool does not allow processing of any other formats.</p> <p>The numbering of the paragraphs refers to Consultation Paper 12-003.</p>		
Reference	Comment	
General Comment	<p>The Directorate General Statistics (DG-S) of the European Central Bank (ECB) welcomes the opportunity to provide its comments on the Consultation Paper EIOPA-CP-12/003 on the draft technical specifications for the Quantitative Impact Study (QIS) of EIOPA's advice on the review of the IORP Directive.</p> <p>DG-Statistics does not provide a detailed response to the public consultation due to</p>	

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	<p>the highly technical level of details that are under discussion. Instead it aims to explain in the General Comment the broad requirements which future reporting would need to meet in order to be an appropriate basis for ESCB statistics.</p> <p>The ECB's competencies to collect statistical data for the pension fund sector are laid down in Council Regulation (EC) 2533/98 as amended. The DG-S has the task to compile harmonised financial statistics for the euro area, which are input into the analyses and decision making of the ECB and ESRB. As part of this statistical information, the ECB compiles and publishes quarterly euro area statistics on assets and liabilities of (insurance corporations and) pension funds, based on available national data. As the quality, coverage, breakdowns available and type of data published at the moment are insufficient to fulfil the policy and analytical needs, the ESCB will engage in the near future in a longer term approach for harmonised statistics on pension funds. Similarly to the on-going project to develop ESCB statistics based on the new supervisory reporting requirements under Solvency II for insurance corporations, the ECB considers that future supervisory reporting requirements concerning pension funds could significantly contribute to the information basis that will be required by the ESCB under a "steady-state approach" for pension funds statistics.</p> <p>The development of new ESCB statistics for pension funds based on supervisory reporting would require a regular and timely (quarterly and annual) reporting by</p>	

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	<p>pension funds under supervision according to a common and mandatory reporting scheme. In particular, separate information on Defined Benefit (DB), Defined Contribution (DC) and Hybrid pension schemes are deemed necessary, not only for monetary statistical purposes but also for economic analysis and financial stability purposes. The main examples of the categories and type of information required are the following:</p> <ol style="list-style-type: none"> 1. Balance sheet data, reported quarterly on solo/non-consolidated basis and on a group/consolidated basis. Detailed information on the assets held and liabilities issued by IORPs is essential, not only in terms of <u>outstanding amounts</u> at the end of a period, but also in terms of <u>transactions</u> which occur between two reporting periods. Information including instrument breakdown, their original maturities and a breakdown of the geographical residency and institutional sector of the counterparts according to ESA 2010 would be also required. Information regarding technical provisions should be made separately available for different types of pension schemes (DB, DC, and Hybrid schemes). Quarterly security-by-security reporting for the securities portfolio of IORPs is important in underpinning macro-economic and macro prudential analyses. This will enable to monitor and better interpret changes of the securities portfolio, the interlinkages with other financial intermediaries, and will also contribute to the assessment of risks (e.g. by counterpart sector and issuer country). 	

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	<p>2. Other statistical requirements may concern statistical aggregates derived from supervisory information on capital adequacy, capital ratios and solvency information. Furthermore, basic information that allows the derivation of main components of statistics on the profit and loss accounts may be needed.</p> <p>As regards the proposed holistic balance sheet approach it is understood that this combines and values financial and contingent assets and liabilities of IORPs in order to take into account <i>all</i> economic exposures that IORPs face, regardless of whether these exposures would be recorded on a balance sheet in an accounting sense. The ECB/DG-S notes that for statistical purposes of the ECB it would be required to derive from the holistic approach a “conventional” financial balance sheet, with the information mentioned above in point 1 being clearly identifiable and with financial assets and liabilities classified and valued according to ESA 2010. With a view to limiting the reporting burden on the industry, the DG-S intends to combine the statistical requirements for pension funds with the future supervisory requirements under the revised IOPR Directive to the extent possible. Making it possible to derive a financial balance sheet from the HBS would be a significant step forward in this direction.</p> <p>Moreover, as IORPs providing only pure defined contribution schemes are not included in the Quantitative Impact Study exercise, DG-Statistics would be happy to provide</p>	

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	comments in case a public consultation is launched for these pension schemes.	
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