



DPM tutorial

14th XBRL Europe Day & 20th Eurofiling Workshop

24–26 November 2014

*Thinking
Forward.*



Agenda

- Introduction to Data Point Modeling
- Challenges of data modeling
- CRR/CRDIV DPM
- Sol2 DPM
- Extending DPMs



Introduction to Data Point Modeling

DPM tutorial

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What are the questions asked by business and IT experts?

Statement of financial position

Categories of financial assets and financial liabilities

The carrying amounts of each of the following categories, as defined in IAS 39, shall be disclosed either in the statement of financial position or in the notes:

- (a) financial assets at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition and (ii) those classified as held for trading in accordance with IAS 39;
- (b) held-to-maturity investments;
- (c) loans and receivables;
- (d) available-for-sale financial assets;
- (e) financial liabilities at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition and (ii) those classified as held for trading in accordance with IAS 39; and
- (f) financial liabilities measured at amortised cost.



Business users

1. Balance Sheet Statement [Statement of Financial Position]

1.1. Assets

	References	Breakdown in table	Carrying amount
			010
010	Cash and cash balances at central banks	IAS 1.54 (i)	
020	Cash on hand	ITS part 2.1	
030	Cash balances at central banks	ITS part 2.2	3
040	Other demand deposits	ITS part 2.3	3
050	Financial assets held for trading	IFRS 7.8 (a)(i); IAS 39.9, AG 14	
060	Derivatives	IAS 32.11	7
070	Equity instruments	IAS 32.11	3
080	Debt securities	ITS part 1.1	3
090	Loans and advances	ITS part 1.14, part 3.35	3
100	Financial assets designated at fair value through profit or loss	IFRS 7.8 (a) (i); IAS 39.9	3
110	Equity instruments	IAS 32.11	3
120	Debt securities	ITS part 1.1	3
130	Loans and advances	ITS part 1.14, part 3.35	3
140	Available-for-sale financial assets	IFRS 7.8 (a)(ii); IAS 39.9	3
150	Equity instruments	IAS 32.11	3

„Financial assets“



```

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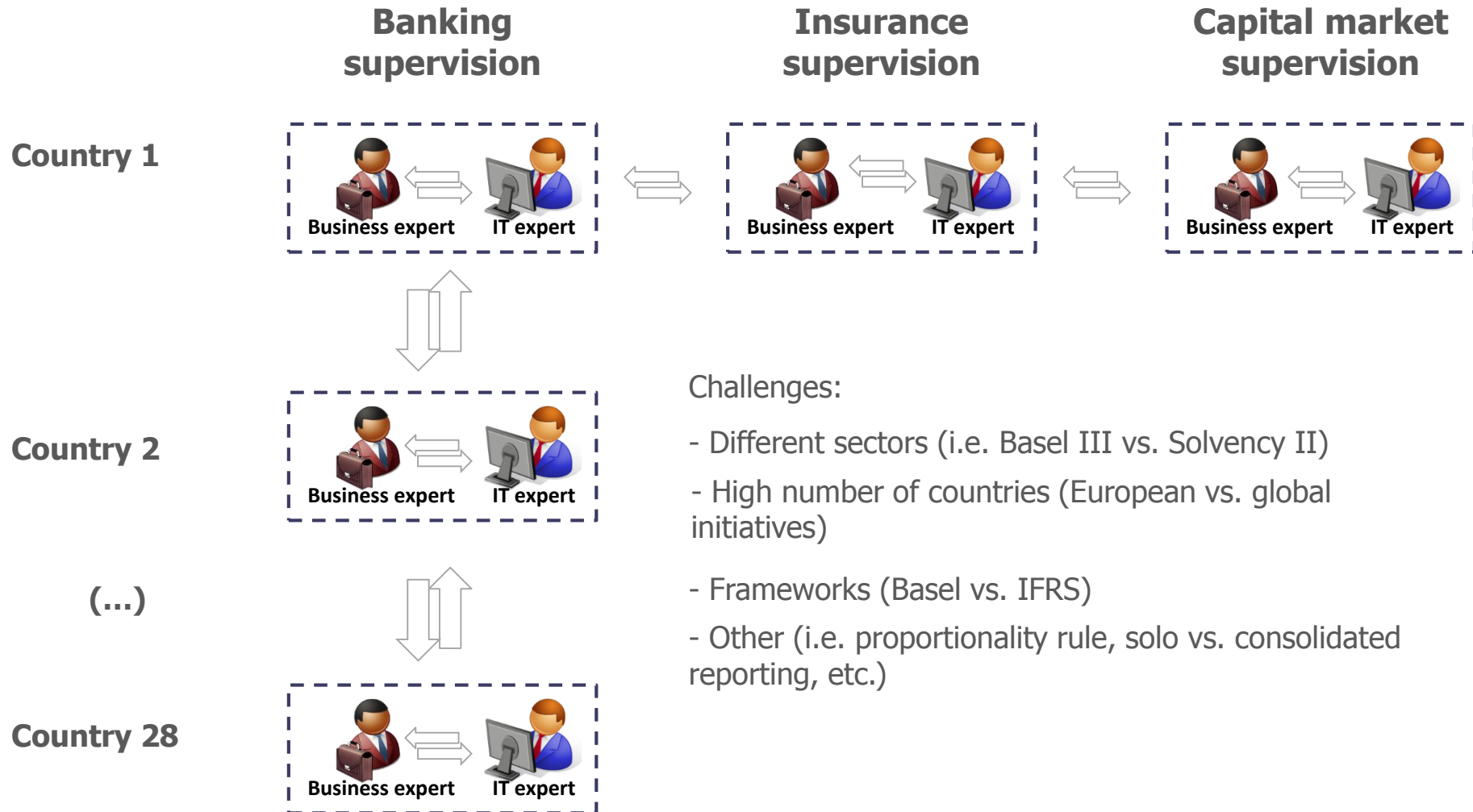
```



IT

- Is it a number, date, text? If a number that what is the unit of measure?
- How is it related to other data – which package does it come with (frequency, types of entities)?
- Does it calculate to or from anything else?
- Are there any breakdowns applicable? Are they predefined or flexibly assigned by filers?
- What attributes apply to this data? How is it characterised?
- Which journal-entries roll-up to this value?
- ...

Business vs. IT issue is not the biggest challenge in EU



Challenges:

- Different sectors (i.e. Basel III vs. Solvency II)
- High number of countries (European vs. global initiatives)
- Frameworks (Basel vs. IFRS)
- Other (i.e. proportionality rule, solo vs. consolidated reporting, etc.)

What are the options of dealing with the problem of communication?

DP_1234 fx 1090910					
A	B	C	D	E	F
1	1. Balance Sheet Statement [Statement of Financial Position]				
2					
3	1.1. Assets				
4					
5					
6					
7	010	Cash and cash balances at central banks	IAS 1.54 (i)		6 390 136
8	020	Cash on hand	ITS part 2.1		3 400 890
9	030	Cash balances at central banks	ITS part 2.2	3	2 980 234
10	040	Other demand deposits	ITS part 2.3	3	9 012
11	050	Financial assets held for trading	IFRS 7.8 (a)(ii); IAS 39.9, AG 14		2 358 292
12	060	Derivatives	IAS 39.9	7	1 090 910
13	070	Equity instruments	IAS 32.11	9	1 200 345
14	080	Debt securities	ITS part 1.14, 15	3	59 821
15	090	Loans and advances	ITS part 1.14, part 3.35	3	7 216

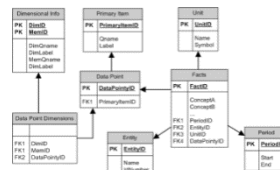
"form centric"

- based on presentation of data which conveys all semantics (interpretation in context of views)
- description based on table cells (row/column code, e.g. C6 or simply by row/column title concatenation)
- most common solution in projects with no input from business experts
- difficult to maintain and apply e.g. for analysis
- fillers map/extract to/from views (question and error prone)

	C1	C2
R1		
R2		
R3		

"data centric"

- explicit and consistent definition irrespective of presentation
- every data cell fully described by business users with all necessary properties in order to explicitly express its meaning
- resulting data model supports data exchange (explicit information for fillers) and usage (e.g. in analysis)



WARTOŚĆ.MODUŁU X ✓ fx =DataPoint("Carrying amount";"Assets";"Derivative";"Held-for-trading")

A	B	C	D	E	F	G	H
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

Argumenty funkcji

DataPoint

Metric: "Carrying amount" = "Carrying amount"

Base: "Assets" = "Assets"

Category: "Derivative" = "Derivative"

Portfolio: "Held-for-trading" = "Held-for-trading"

Pomoc niedostępna.

Portfolio

Wynik formuły = 1090910

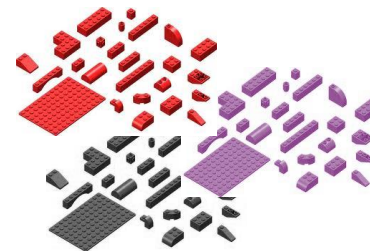
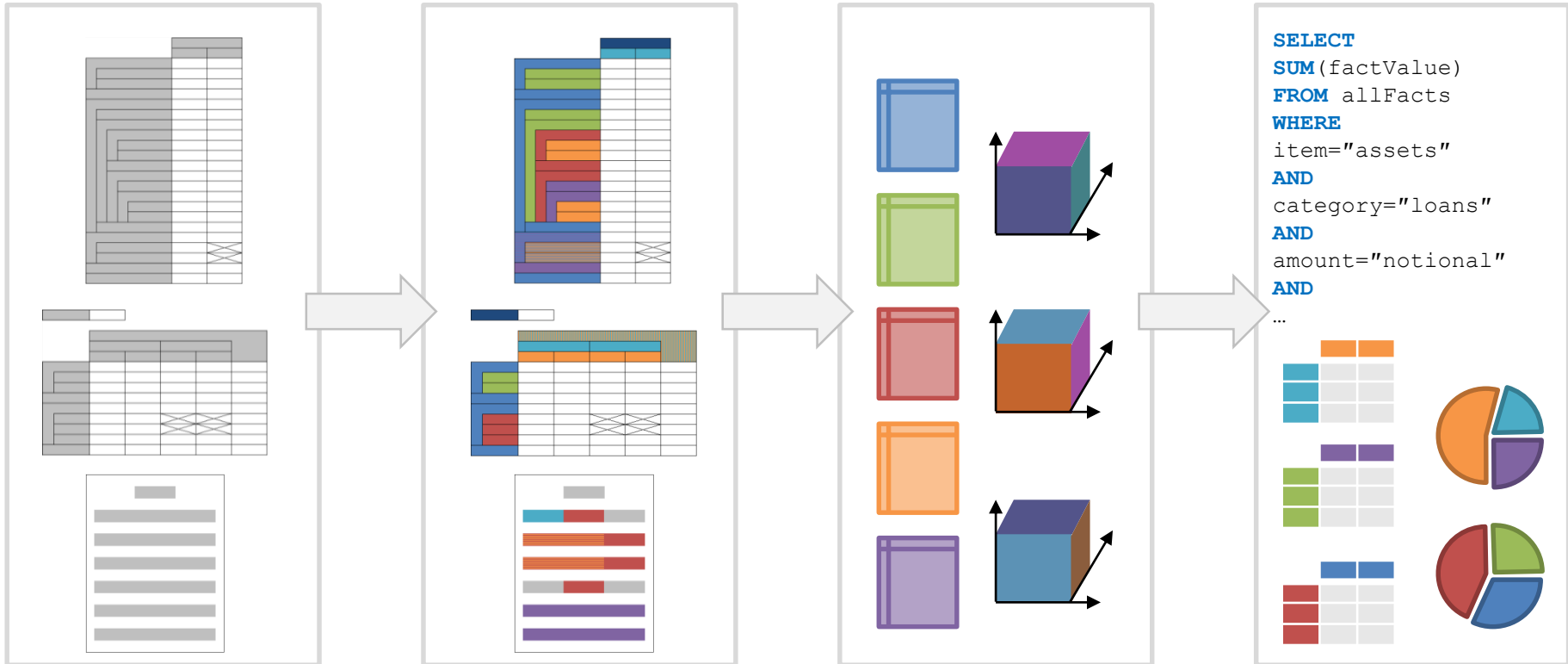
Pomoc dotycząca tej funkcji

OK Anuluj

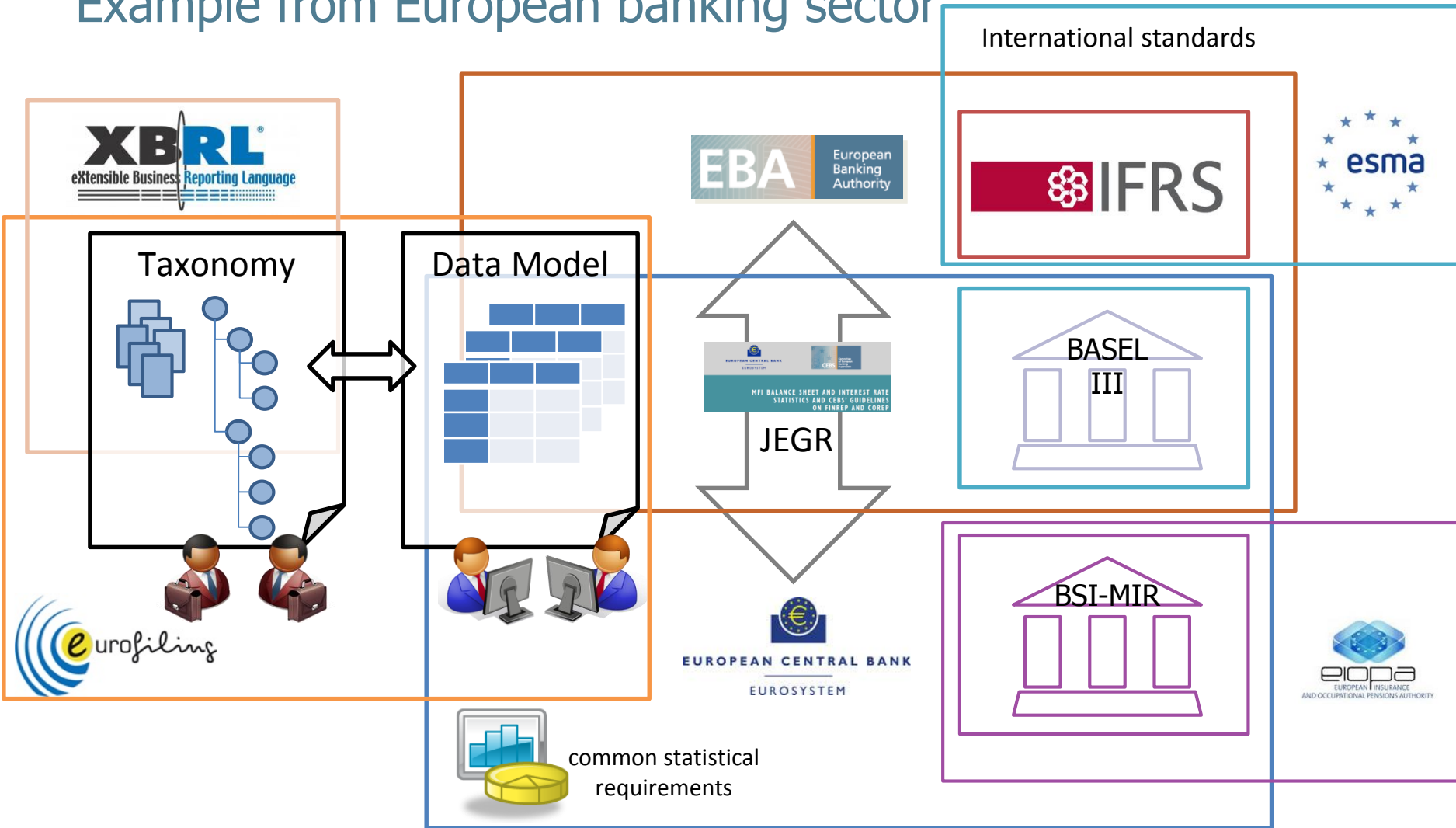
Carrying amount
010
6 390 136
3 400 890
2 980 234
9 012
2 358 292
or-trading")
1 200 345
59 821
7 216



How to approach data centric modeling?



How to solve communication problem? Example from European banking sector



How does DPM help in change communication?

- Template 3
 - FINREP ver 1: 51 data points
 - FINREP rev 2: 45 data points
- Identical cells?
 - 0!
- Why?
 - different classification of instruments
 - addition of economic hedges as a new portfolio
 - introduction of breakdown by markets
- How to present this change?

3. Derivatives held for trading

By type of risk	By instrument	Carrying amount		Notional amount
		Assets	Liabilities	
Interest rate	Option/Cap/Floor/Collar/Swaption			
	IRS			
	FRA			
	Forward			
	Interest future			
Equity	Other			
	Equity forward			
	Equity future			
	Equity option			
	Warrant			
Currency (FX)	Other			
	FX forward			
	FX future			
	Cross currency swap			
	FX option			
	FX forward rate agreement			
	Other			

Financial Assets Held for Trading, Trading Derivatives, Equity Option

3. Derivatives held for trading

By type of risk	By product or by type of market	References	Carrying amount		Notional
			Assets	Liabilities	Total
Interest rate	Organized market options				
	Organized market other				
	of which: economic hedges				
	OTC options				
	OTC other				
Equity	Organized market options				
	Organized market other				
	of which: economic hedges				
	OTC options				
	OTC other				
Foreign exchange	Organized market other				
	of which: economic hedges				
	OTC options				

Financial Assets Held for Trading, Trading Derivatives, Equity Option, OTC

Financial Assets Held for Trading, Trading Derivatives, Equity Option, Organized market

How does DPM help in change communication?



3. Derivatives held for trading

By type of risk	By instrument	Carrying amount		Notional amount
		Assets	Liabilities	
Interest rate	Option/Cap/Floor/Collar/Swaption			
	IRS			
	FRA			
	Forward			
	Interest future			
Equity	Other			
	Equity forward			
	Equity future			
	Equity option			
	Warrant			
Currency (FX)	Other			
	FX forward			
	FX future			
	Cross currency swap			
	FX option			
	FX forward rate agreement			
	Other			








Category
Derivatives
Portfolio
Held for trading
Base item
Assets
Liabilities
Assets and/or Liabilities
Amount type
Carrying amount
Notional amount
Risk Type
Currency (FX)
Equity
Interest rate
Instruments
Option
Cross swap
Forward
FRA
Future
IRS
Warrant
Option/Cap/Floor/Collar/Swaption
Other than Option, Cross swap, Forward and Future
Other than Option, Warrant, Forward and Future
Other than Option/Cap/Floor/Collar/Swaption, IRS, FRA, Forward and Future

How does DPM help in change communication?



3. Derivatives held for trading



By type of risk	By product or by type of market	References	Carrying amount		Notional
			Assets	Liabilities	Total
	Interest rate				
	OTC options				
	OTC other				
	Organized market options				
	Equity				
	OTC options				
	OTC other				
	Organized market options				
	Foreign exchange				
	OTC options				
	OTC other				
	Organized market options				
	Organized market other				
	of which: economic hedges				

Category
Derivatives
Portfolio
Held for trading
Held for trading, economic hedges
Base item
Assets
Liabilities
Assets and/or Liabilities
Amount type
Carrying amount
Notional amount
Risk Type
Currency (FX)
Equity
Interest rate
Instruments
Option
Other than options
Market
Organized market
OTC

How does DPM help in change communication?

FINREP ver 1

vs

FINREP rev 2



=



Portfolio
Held for trading



Instruments
Option
Cross swap
Forward
FRA
Future
IRS
Warrant
Option/Cap/Floor/Collar/Swaption
Other than Option, Cross swap, Forward and Future
Other than Option, Warrant, Forward and Future
Other than Option/Cap/Floor/Collar/Swaption, IRS, FRA, Forward and Future



+



Portfolio
Held for trading
Held for trading, economic hedges

Instruments
Option
Other than options

+



Market
Organized market
OTC



What is the idea of a „data point“?

- identification of a **measure/metric** (*XBRL primary item*) and a component of each applicable **breakdown** (*XBRL subdomains related to particular dimensions*) describing this measure in order to **explicitly define a piece of information** (e.g. a cell in a template)
- **measure/metric**: shall cover data type information, instant vs. duration, basic business meaning that could be detailed using breakdowns

FINREP: current approach: carrying amount, current period, ...

COREP: original exposure pre conversion factors, risk weighted exposure amount, ...

MIR: NDER, APRD, transactions, ... (to be upgraded to be in line with COREP/FINREP)

BSI: assets, liabilities, managed assets, ... (to be upgraded to be in line with COREP/FINREP)

- **breakdown**: a view on a measure/metric from a certain perspective: decomposition of a metric according to a selected criterion
 - disaggregation (with ,+' or ,-' sign) of a total (e.g. counterparty sector or residence)
 - indicating certain notion (property) of a base item (e.g. solo vs. CRD consolidated vs. IFRS consolidated reporting scope, ...)

What are domains, subdomains, dimensions?

Subdomain 1:

All (...)
Spain
Other than Spain

Subdomain 2:

All
EMU
Spain
Other than Spain in
EMU (...)
Other than EMU (...)

STATE UEM.12

Dimensions:

Location of activity
Securitization partner residence
Counterparty residence

SECURITIZATION AND OTHER TRANSFERS OF LOANS. (BUSINESS IN SPAIN)

ENTITY

Corresponding to the _____ of _____

Year	Month		P	State	Entity Code
			T	4 2 1 2	

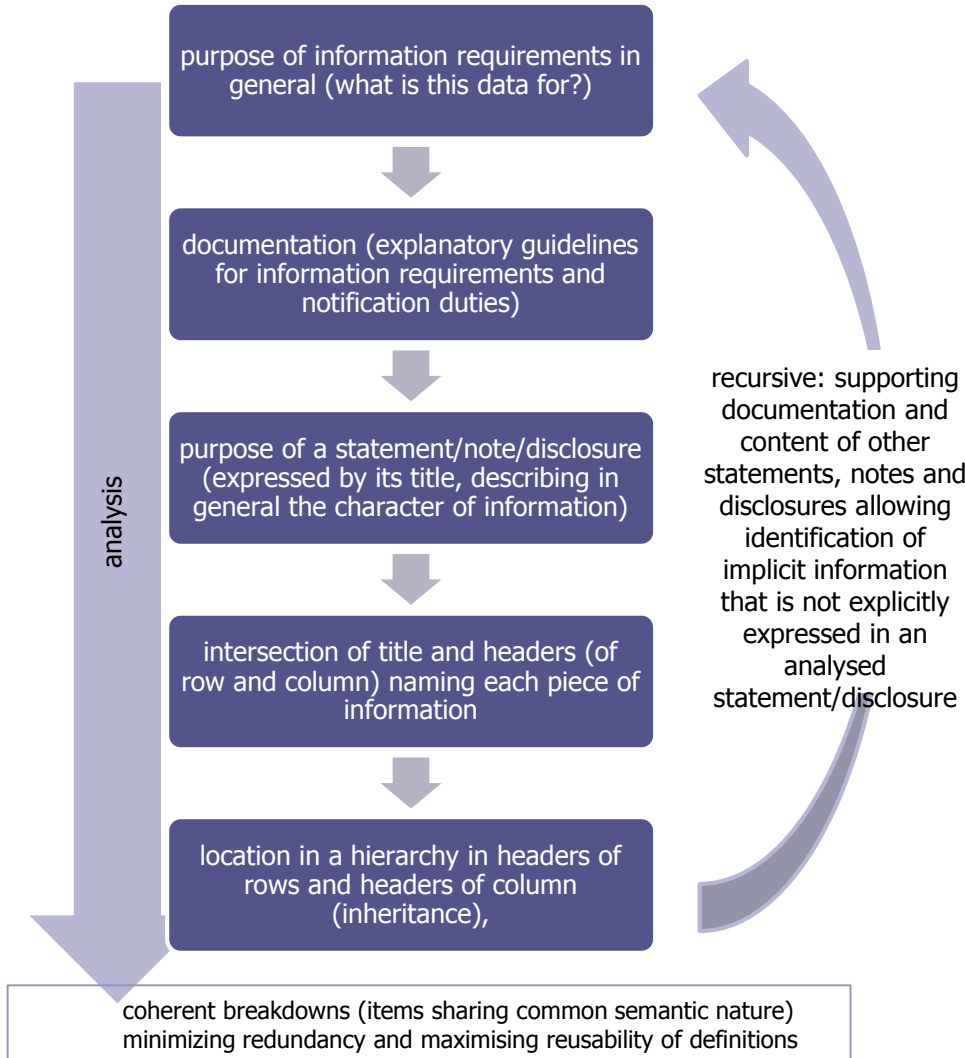
(Thousands of euros rounded)

Loans and credits	Net flows of loans transferred during the current quarter. With impact on reported balances (a)				Managed loans outstanding securitization (b)							
	Counterparty securitization companies and funds				Other partners	Total	There of: Counterparty securitization companies and funds of the euro area					
	Total	Of which: euro area					Spain	Other countries (c)				
RESIDENTS IN SPAIN												
Non-financial corporations.....	0006		0056				0156		0206		0256	
Households and NPISHs.....	0010				0110		0160		0210		0260	
RESIDENTS IN OTHER STATES EMU												
Non-financial corporations.....	0020		0070				0170		0220		0270	
Households and NPISHs.....	0024				0124		0174		0224		0274	
REST OF THE WORLD												
All sectors							0179		0229		0279	

Domain: Geographical and political areas

- All
- EMU (...)
- Spain
- Other than Spain
- Other than Spain in EMU (...)
- Other than EMU (...)

What is the general process of development of the DPM?



1. study the information requirements
2. analyse them by statements/disclosures (table by table, header by header according to the divide and conquer approach):
 - A. identify measures (metrics) and list them down (if a measure is already listed – reuse it) identifying type of expected value and measurement in time (instant/duration)
 - B. identify and name all breakdowns required to explicitly define each piece of information
 - preserve hierarchies (if applicable) with other already defined values (properties) or reuse existing values
 - if a value is not applicable to any existing hierarchy create a new one
3. review the measures and breakdowns and look for optimization (e.g. breakdowns of similar nature, functional relationships, etc)
4. add other necessary characteristics

Resulting DPM shall contain:

- a list of measures (name, label, data and period type, ...) and hierarchy of measures (if applicable)
- a list of members and dimensions of each domain (name, label, item type, default member)
- a subdomains of each domain (subdomain name, hierarchy and order, alternative classifications)

How to define the best data model?

$$\varphi_{i,a_i}(s) = \max\{0, u_i(a_i, s_{-i}) - u_i(s)\}.$$

$$s'_i(a_i) = \frac{s_i(a_i) + \varphi_{i,a_i}(s)}{\sum_{b_i \in A_i} s_i(b_i) + \varphi_{i,b_i}(s)}$$

$$= \frac{s_i(a_i) + \varphi_{i,a_i}(s)}{1 + \sum_{b_i \in A_i} \varphi_{i,b_i}(s)}.$$

**data modelling
it's not a science!**

**it's a (subjective)
result of discussion...**

...and agreement!





Net carrying amount of not yet impaired but already past due (over 180 days but less than a year) debt securities held, issued in EUR by MFIs located in EMU with original maturity under one year, measured at amortised cost and relating only to business activities conducted in EU?

Locations of activities:	Portfolios:	Impairment status:	Time reference:
All / Not-applicable	Total (...)	All / Not-applicable	Current period end
EU	Fair value through profit or loss	Impaired	Previous period end
Other than EU (...)	Amortised cost	Unimpaired	Current period

Base terms:	Base term:
Assets	Assets
Liabilities	Debt securities
Equity	Amortised cost
Off-balance sheet	Carrying amount
Exposures	Unimpaired

Categories:	Past due period:
Total (...)	≥ 180 days < 1 year
Cash	Original currency: EUR
Loans	Original maturity: < 1 year
Debt securities	Counterparty sector: MFIs
Equity instruments	Counterparty residence: EMU
Tangible and intangible	Location of activity: EU
Other than (...)	Time reference: Current period end

Amount types (metric):
Carrying amount
Gross carrying amount
(Specific allowances)
(Collective allowances)

Original currencies:
All / Not-applicable
EUR
Other than EUR

Past due periods:
All
< 180 days
≥ 180 days < 1 year
≥ 1 year

Original maturity:
All
< 1 year
≥ 1 year < 2 year
≥ 2 years

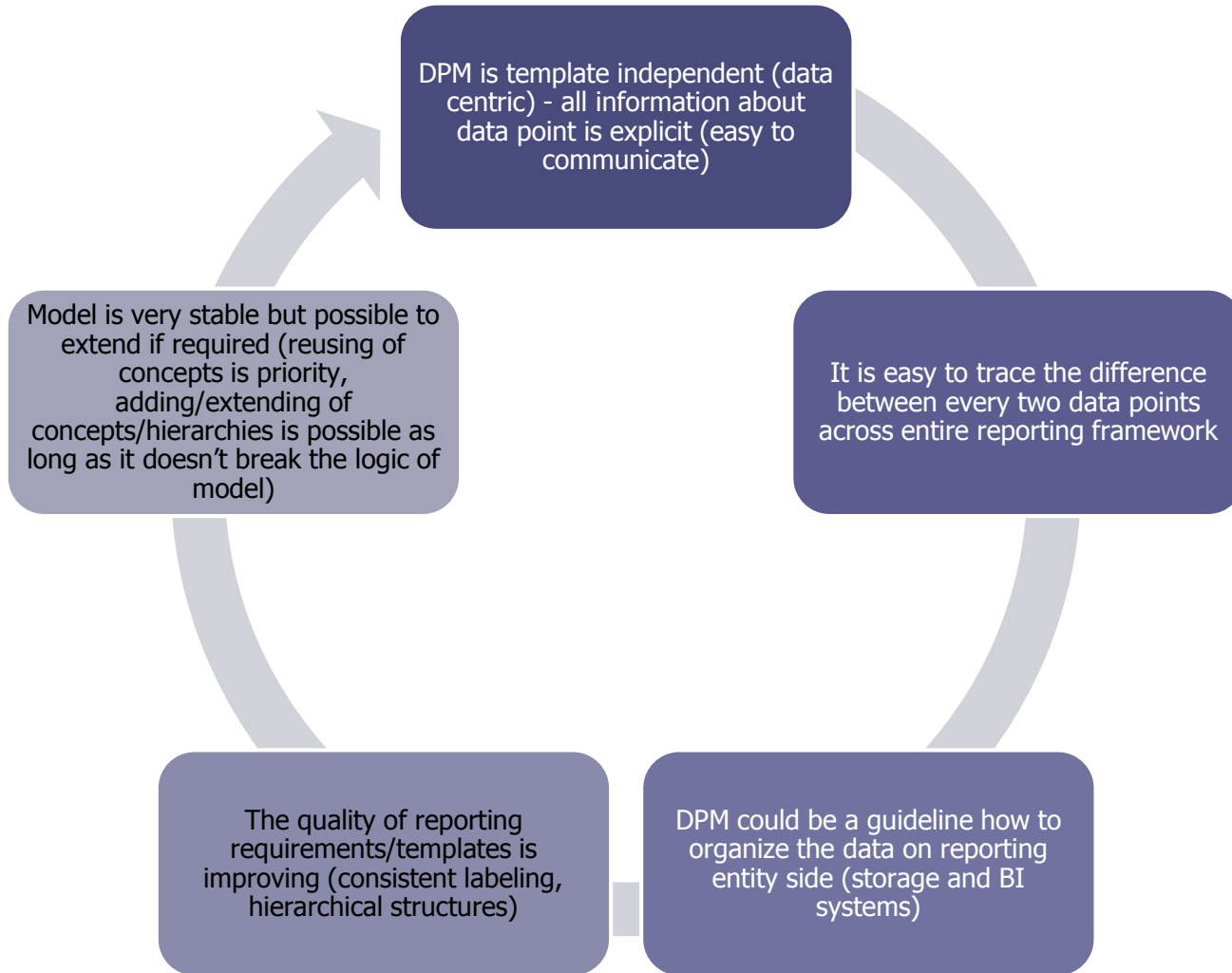
Counterparty sectors:
All / Not-applicable
MFIs
MMFs
MFIs other than MMFs
Central Administration
Other general government
Non-MFIs other than government

Counterparty residences:
All / Not-applicable
EMU
Other than EMU (...)





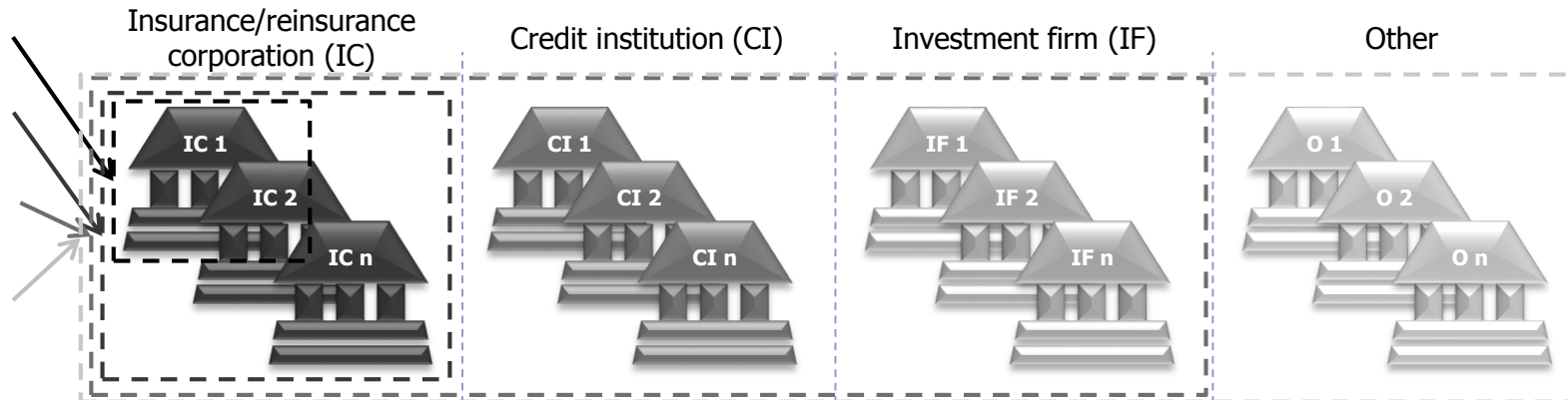
What are the benefits of using DPM?



Sharing DPM dictionaries – general concept

Levels of analysis

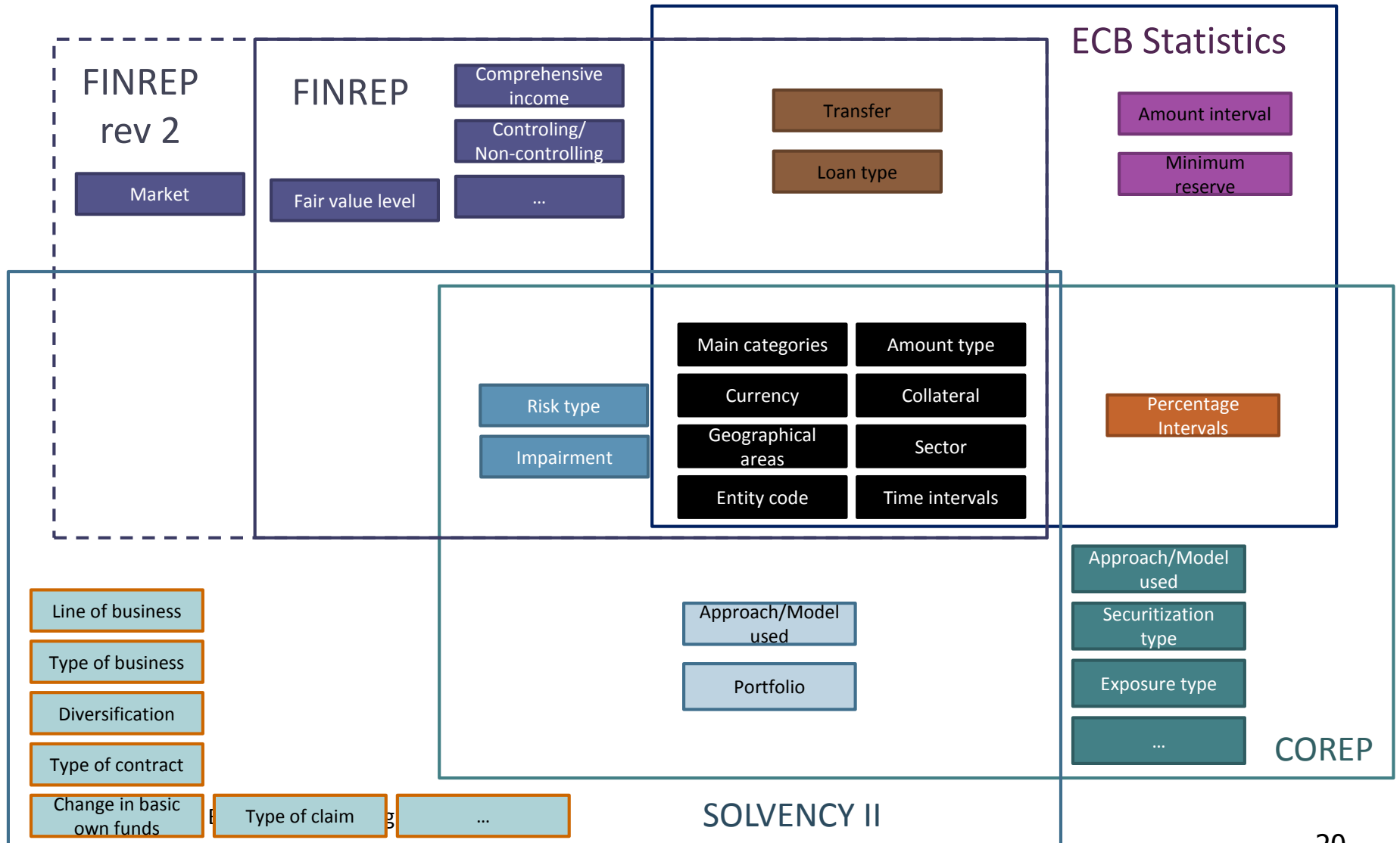
Internal analysis
Intra-sectoral analysis
Cross-sectoral analysis
Indirect analysis



Reporting frameworks

Capital adequacy	Consolidated Supervision (EU listed)	SOLVENCY II	COREP/BASEL II/III	COREP/BASEL II/III	...
		SOLVENCY II (in a very limited scope)	FINREP/IFRS (CRD consolidation scope)	FINREP/IFRS (CRD consolidation scope)	...
IFRS (IFRS scope of consolidation)					
...Solo...		...Solo...	...Solo...	...Solo...	
Balance sheet statistics		Interest rate /MFI statistics	Balance sheet statistics	...	
Other	

Sharing DPM dictionaries – example





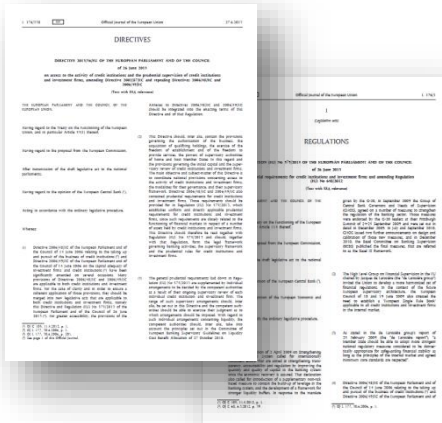
Challenges of data modeling

DPM tutorial

*Thinking
Forward.*

What are the input materials to develop DPM?

Directives
and
regulations



Tables

ANNEX 2 - REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS			
Article	Number	Short name	Short name
1	1.1	OWN FUNDS	OWN FUNDS
2	2.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
3	3.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
4	4.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
5	5.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
6	6.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
7	7.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
8	8.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
9	9.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
10	10.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
11	11.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
12	12.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
13	13.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
14	14.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
15	15.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
16	16.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
17	17.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
18	18.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
19	19.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
20	20.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
21	21.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
22	22.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
23	23.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
24	24.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
25	25.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
26	26.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
27	27.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
28	28.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
29	29.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
30	30.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
31	31.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
32	32.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
33	33.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
34	34.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
35	35.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
36	36.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
37	37.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
38	38.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
39	39.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
40	40.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
41	41.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
42	42.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
43	43.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
44	44.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
45	45.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
46	46.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
47	47.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
48	48.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
49	49.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
50	50.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
51	51.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
52	52.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
53	53.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
54	54.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
55	55.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
56	56.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
57	57.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
58	58.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
59	59.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
60	60.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
61	61.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
62	62.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
63	63.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
64	64.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
65	65.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
66	66.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
67	67.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
68	68.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
69	69.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
70	70.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
71	71.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
72	72.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
73	73.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
74	74.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
75	75.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
76	76.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
77	77.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
78	78.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
79	79.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
80	80.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
81	81.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
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83	83.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
84	84.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
85	85.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
86	86.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
87	87.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
88	88.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
89	89.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
90	90.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
91	91.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
92	92.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
93	93.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
94	94.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
95	95.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
96	96.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
97	97.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
98	98.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
99	99.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS
100	100.1	OWN FUNDS REQUIREMENTS	OWN FUNDS REQUIREMENTS

Instructions

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Data models
to be reused
or
extended...

Competition	
List of NACE codes	
Important notice: This page will no longer be updated as from 26 March 2010. Please use the case search tool to find the latest case information. Links to the updated case information are also provided in the case details.	
Page generated on : 2010-03-25	
A - Agriculture, forestry and fishing	
A1 - Crop and animal production, hunting and related service activities	
A1.1 - Growing of non-perennial crops	
A1.1.1 - Growing of cereals (except rice), leguminous crops and oil seeds	
A1.1.2 - Growing of rice	
A1.1.3 - Growing of vegetables and melons, roots and tubers	
A1.1.4 - Growing of sugar cane	
A1.1.5 - Growing of tobacco	
A1.2 - Growing of perennial crops	
A1.2.1 - Growing of other non-perennial crops	
A1.2.2 - Growing of perennial crops	
A1.2.3 - Growing of grapes	
A1.2.4 - Growing of other fruit and nut trees	
A1.2.5 - Growing of other fruit and nut trees	
A1.2.6 - Growing of other fruit and nut trees	
A1.2.7 - Growing of other fruit and nut trees	
A1.2.8 - Growing of other fruit and nut trees	
A1.2.9 - Growing of other fruit and nut trees	
A1.3 - Plant propagation	
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A1.3.4 - Plant propagation	
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A1.4.6 - Raising of other animals	
A1.4.7 - Raising of other animals	
A1.4.8 - Raising of other animals	
A1.4.9 - Raising of other animals	
A1.4.10 - Raising of other animals	

... list is not complete...
... there are many versions...

What is the relation of the table to other tables?

Detailing – CRR/CRDIV case

1.1 Assets

	References	Breakdown in table	Carrying amount
			010
010 Cash and cash balances at central banks	IAS 1.54 (i)		
020 Cash on hand	Annex V.Part 2.1		
030 Cash balances at central banks	Annex V.Part 2.2	4	
040 Other demand deposits	Annex V.Part 2.3	4	
050 Financial assets held for trading	IFRS 7.8(a)(ii); IAS 39.9, AG 14		
060 Derivatives	IAS 39.9	10	
070 Equity instruments	IAS 32.11	4	
080 Debt securities	Annex V.Part 1.24, 26	4	
090 Loans and advances	Annex V.Part 1.24, 27	4	
100 Financial assets designated at fair value through profit or loss	IFRS 7.8(a)(i); IAS 39.9	4	
110 Equity instruments	IAS 32.11	4	
120 Debt securities	Annex V.Part 1.24, 26	4	
130 Loans and advances	Annex V.Part 1.24, 27	4	
140 Available-for-sale financial assets	IFRS 7.8(d); IAS 39.9	4	
150 Equity instruments	IAS 32.11	4	

4.1 Financial assets held for trading

	References	Carrying amount	Accumulated changes in fair value due to credit risk
		010	020
010 Equity instruments	IAS 32.11		
020 of which: at cost	IAS 39.46(c)		
030 of which: credit institutions	Annex V.Part 1.35(c)		
040 of which: other financial corporations	Annex V.Part 1.35(d)		
050 of which: non-financial corporations	Annex V.Part 1.35(e)		
060 Debt securities	Annex V.Part 1.24, 26		
070 Central banks	Annex V.Part 1.35(a)		
080 General governments	Annex V.Part 1.35(b)		
090 Credit institutions	Annex V.Part 1.35(c)		
100 Other financial corporations	Annex V.Part 1.35(d)		
110 Non-financial corporations	Annex V.Part 1.35(e)		
120 Loans and advances	Annex V.Part 1.24, 27		
130 Central banks	Annex V.Part 1.35(a)		
140 General governments	Annex V.Part 1.35(b)		
150 Credit institutions	Annex V.Part 1.35(c)		
160 Other financial corporations	Annex V.Part 1.35(d)		
170 Non-financial corporations	Annex V.Part 1.35(e)		
180 Households	Annex V.Part 1.35(f)		

What is the relation of the table to other tables?

Detailing – Sol2 case

Own funds

Basic own funds

Ordinary share capital (gross of own shares)
 Share premium account related to ordinary share capital
 Initial funds, members' contributions or the equivalent basic
 own - fund item for mutual and mutual-type undertakings
 Subordinated mutual member accounts
 Surplus funds
Preference shares
 Share premium account related to preference shares
 Reconciliation reserve
 Subordinated liabilities
 An amount equal to the value of net deferred tax assets
 Other items approved by supervisory authority as basic own
 funds not specified above

Total	Tier 1 - unrestricted	Tier 1 - restricted	Tier 2	Tier 3
A1	B1		C1	
A2	B2		C2	
A3	B3		C3	
A4		B4	C4	D4
A6	B6			
A8		B8	C8	D8
A9		B9	C9	D9
A12	B12			
A13		B13	C13	D13
A15				D15
A16	B16	B16A	C16	D16

Preference shares

Dated preference shares
 Undated preference shares with a call option
 Undated preference shares with no contractual opportunity to
 redeem
Total preference shares

Total	Tier 1	Of which counted under transitionals	Tier 2	Of which counted under transitionals	Tier 3
A79	B79	C79	D79	E79	F79
A80	B80	C80	D80	E80	F80
A81	B81	C81	D81	E81	F81
A82	B82	C82	D82	E82	F82

Description of preference shares	Amount	Is this counted under transitionals?	Counterparty (if specific)	issue date	First call date	Details of further call dates	Details of incentives to redeem
A87.1	B87.1	C87.1	D87.1	E87.1	F87.1	G87.1	H87.1
A87.n	B87.n	C87.n	D87.n	E87.n	F87.n	G87.n	H87.n

What is the relation of the table to other tables?

Mergers – CRR/CRDIV case

1.1 Assets

		References	Breakdown in table	Carrying amount
				010
010	Cash and cash balances at central banks	IAS 1.54 (i)		
020	Cash on hand	Annex V, Part 2.1		
030	Cash balances at central banks	Annex V, Part 2.2	4	
040	Other demand deposits	Annex V, Part 2.3	4	
050	Financial assets held for trading	IFRS 7.8(a)(ii); IAS 39.9, AG 14		
060	Derivatives	IAS 39.9	10	
070	Equity instruments	IAS 32.11	4	

1.2 Liabilities

		References	Breakdown in table	Carrying amount
				010
010	Financial liabilities held for trading	IFRS 7.8 (e) (i); IAS 39.9, AG 14-15	8	
020	Derivatives	IAS 39.9, AG 15(a)	10	
030	Short positions	IAS 39.9, AG 15(b)	8	

10. Derivatives - Trading

By type of risk / By product or by type of market	TEMPLATE NUMBER	Carrying amount	
References	References	Financial assets held for trading	Financial liabilities held for trading
		Annex V, Part 2.69	Annex V, Part 2.69
		010	020
010	Interest rate	Annex V, Part 2.67(a)	
020	of which: economic hedges	Annex V, Part 2.74	
030	OTC options		
040	OTC other		
050	Organized market options		
060	Organized market other		
070	Equity	Annex V, Part 2.67(b)	
080	of which: economic hedges	Annex V, Part 2.74	
090	OTC options		
100	OTC other		
110	Organized market options		
120	Organized market other		
130	Foreign exchange and gold	Annex V, Part 2.67(c)	
140	of which: economic hedges	Annex V, Part 2.74	
150	OTC options		
160	OTC other		
170	Organized market options		
180	Organized market other		
190	Credit	Annex V, Part 2.67(d)	
200	of which: economic hedges	Annex V, Part 2.74	
210	Credit default swap		
220	Credit spread option		
230	Total return swap		
240	Other		
250	Commodity	Annex V, Part 2.67(e)	
260	of which: economic hedges	Annex V, Part 2.74	
270	Other	Annex V, Part 2.67(f)	
280	of which: economic hedges	Annex V, Part 2.74	
290	DERIVATIVES	IAS 39.9	
300	of which: OTC - credit institutions	Annex V, Part 1.35(c), 2.75(b)	
310	of which: OTC - other financial corporations	Annex V, Part 1.35(d), 2.75(b)	
320	of which: OTC - rest	Annex V, Part 2.75(c)	

What is the relation of the table to other tables?

Mergers – Sol2 case

Balance sheet

Fund number

Assets

Goodwill
 Deferred acquisition costs
 Intangible assets
 Deferred tax assets
 Pension benefit surplus
 Property, plant & equipment held for own use
 Investments (other than assets held for index-linked and unit-linked funds)
 Assets held for index-linked and unit-linked funds
 Loans and mortgages
 Loans & mortgages to individuals
 Other loans & mortgages
 Loans on policies
 Reinsurance recoverables from:
 Non-life and health similar to non-life
 Non-life excluding health
 Health similar to non-life
 Life and health similar to life, excluding health and index-linked and unit-linked
 Health similar to life
 Life excluding health and index-linked and unit-linked
 Life index-linked and unit-linked
 Deposits to cedants
 Insurance & intermediaries receivables
 Reinsurance receivables
 Receivables (trade, not insurance)
 Own shares
 Amounts due in respect of own fund items or initial fund called up but not yet paid in
 Cash and cash equivalents
 Any other assets, not elsewhere shown
Total assets

A0	
Solvency II value	Statutory accounts value
	AS1
	AS24
A2	A2
A26	A26
A25B	A25B
A3	A3
A4	A4
A12	A12
A14	A14

Assets and liabilities by currency

Assets

Investments (other than assets held for index-linked and unit-linked funds)
 Other assets within scope of Assets-D1 (other than index-linked and unit-linked funds)
 Assets held for index-linked and unit-linked funds
 Reinsurance recoverables
 Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables
 Any other assets
 Total assets

Liabilities

Technical provisions (excluding index-linked and unit-linked funds)
 Technical provisions - index-linked and unit-linked funds
 Deposits from reinsurers and insurance, intermediaries and reinsurance payables
 Derivatives
 Financial liabilities
 Contingent liabilities
 Any other liabilities
 Total liabilities

Reporting currency	Currencies	Other	Total
A1	B1		

A3			
A4			
A5			
A5A			
A6			
A7			
A7A			

A8			
A9			
A10			
A11			
A12			
A13			
A14			
A15			

What is the relation of the table to other tables?

Detailing of mergers – Sol2 case

Balance sheet

Fund number

Assets

Goodwill
 Deferred acquisition costs
 Intangible assets
 Deferred tax assets
 Pension benefit surplus
 Property, plant & equipment held for own use
 Investments (other than assets held for index-linked and unit-linked funds)
 Property (other than for own use)
 Participations
 Equities
 Equities - listed
 Equities - unlisted
 Bonds
 Government Bonds
 Corporate Bonds
 Structured notes
 Collateralised securities
 Investment funds
 Derivatives
 Deposits other than cash equivalents
 Other investments
 Assets held for index-linked and unit-linked funds

A0	
Solvency II value	Statutory accounts value
	AS1
	AS24
A2	A2
A26	A26
A25B	A25B
A3	A3
A4	A4
A5	A5
A6	A6
A7B	A7B
A7	A7
A7A	A7A
A8E	A8E
A8	A8
A8A	A8A
A8C	A8C
A8D	A8D
A9	A9
A10A	A10A
A10B	A10B
A11	A11
A12	A12

	Identification section			Categorisation section						
	Legal name of the undertaking	ID Code	Type of structured product	Capital protection	Collateral	Collateral type	Underlying security / index / portfolio	Callable or Putable	Synthetic structured product (Y/N)	Prepayment structured product (Y/N)
Cell Number	A50	A1	A2	A3	A4	A5	A6	A8	A15	A16

Is a table open or closed?

C 06.00 - GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS)											
ENTITIES WITHIN SCOPE OF CONSOLIDATION											
NAME	CODE	LEI CODE	INSTITUTION OR EQUIVALENT (YES / NO)	SCOPE OF DATA: SOLO FULLY CONSOLIDATED (SF), SOLO PARTIALLY CONSOLIDATED (SP) OR SUBCONSOLIDATED (SC)	COUNTRY CODE	SHARE OF HOLDING (%)	TOTAL RISK EXPOSURE AMOUNT	CREDIT; COUNTERPARTY CREDIT; DILUTION RISKS, FREE DELIVERIES AND SETTLEMENT/ DELIVERY RISK	POSITION, FX AND COMMODITIES RISKS	OPERATIONAL RISK	OTHER RISK EXPOSURE AMOUNTS
010	020	025	030	040	050	060	070	080	090	100	110
010	TOTAL										
001											
002											
....											
NNN											

Reporting code by code

- What is the key (<key value>) to gather information in rows (or columns)?
- Is the key composite?
- Is the key shared with other tables?
- Should it be stable in time?

Are there any enumerations in open tables?

C 06.00 - GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS)												
	ENTITIES WITHIN SCOPE OF CONSOLIDATION											
	NAME	CODE	LEI code	INSITUATION OR EQUIVALENT (YES / NO)	SCOPE OF DATA: SOLO FULLY CONSOLIDATED (SF), SOLO PARTIALLY CONSOLIDATED (SP) OR SUBCONSOLIDATED (SC)	COUNTRY CODE	SHARE OF HOLDING (%)	TOTAL RISK EXPOSURE AMOUNT	CREDIT; COUNTERPARTY CREDIT; DILUTION RISKS, FREE DELIVERIES AND SETTLEMENT/ DELIVERY RISK	POSITION, EXCHANGE AND COMMODITIES RISKS	OPERATIONAL RISK	OTHER RISK EXPOSURE AMOUNTS
	010	020	025	030	040	050	060	070	080	090	100	110
010	TOTAL											
001												
002						PL						
....												
NNN						DE						

Geographical areas [domain]:

- PL
- DE
- GB
- ...

- Domain members could be reused as metrics

Is there Z-axis information?

20.5 Geographical breakdown of off-balance sheet exposures by residence of the counterparty

	References	z-axis Country of residence of the counterparty		
		Nominal amount		
		Annex V.Part 2.62	Annex V.Part 2.61	Provisions for commitments and guarantees given
		010	020	030
010 Loan commitments given	IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57			
020 Financial guarantees given	IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58			
030 Other Commitments given	CRR Annex I; Annex V.Part 2.56, 59			

Geographical areas [domain]:

- PL
- DE
- GB
- ...

20.5 Geographical breakdown of off-balance sheet exposures by residence of the counterparty

	References	z-axis Country of residence of the counterparty		
		Nominal amount		
		Annex V.Part 2.62	Annex V.Part 2.61	Provisions for commitments and guarantees given
		010	020	030
010 Loan commitments given	IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57			
020 Financial guarantees given	IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58			
030 Other Commitments given	CRR Annex I; Annex V.Part 2.56, 59			

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		Annex V.Part 2.62	Annex V.Part 2.61	Provisions for commitments and guarantees given
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20.5 Geographical breakdown of off-balance sheet exposures by residence of the counterparty

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030 Other Commitments given	CRR Annex I; Annex V.Part 2.56, 59			

This mechanism multiplies the number of tables. The number can be:

- unlimited (using typed domain)
- limited (using explicit domain)

Does the same dimension apply to both: rows and columns?

C 08.01 - CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS (CR IRB 1)														
IRB Exposure class: <div></div>														
Own estimates of LGD and/or conversion factors: <div></div>														
	INTERNAL RATING SYSTEM	ORIGINAL EXPOSURE PRE CONVERSION FACTORS	CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUBSTITUTION EFFECTS ON THE EXPOSURE					EXPOSURE AFTER CRM SUBSTITUTION EFFECTS PRE CONVERSION FACTORS	EXPOSURE VALUE	OF WHICH: OFF BALANCE SHEET ITEMS	OF WHICH: OFF BALANCE SHEET ITEMS	OF WHICH: ARISING FROM COUNTERPARTY CREDIT RISK	OF WHICH: LARGE FINANCIAL SECTOR ENTITIES AND UNREGULATED FINANCIAL ENTITIES	
	PD ASSIGNED TO THE OBLIGOR GRADE OR POOL (%)	OF WHICH: LARGE FINANCIAL SECTOR ENTITIES AND UNREGULATED FINANCIAL ENTITIES	UNFUNDED CREDIT PROTECTION		(-) OTHER FUNDED CREDIT PROTECTION	SUBSTITUTION OF THE EXPOSURE DUE TO CRM								
			(-) GUARANTEES	(-) CREDIT DERIVATIVES		(-) TOTAL OUTFLOWS	TOTAL INFLOWS (+)							
	010	020	030	040	050	060	070	080	090	100	110	120	130	140
TOTAL EXPOSURES													???	
BREAKDOWN OF TOTAL EXPOSURES BY EXPOSURE TYPES:														
020	On balance sheet items subject to credit risk													
030	Off balance sheet items subject to credit risk													
	Exposures / Transactions subject to counterparty credit risk													
040	Securities Financing Transactions													
050	Derivatives & Long Settlement Transactions													
060	From Contractual Cross Product Netting													
070	EXPOSURES ASSIGNED TO OBLIGOR GRADES OR POOLS: TOTAL													

Credit risk, counterparty credit risk, dilution risk and free deliveries

Type of risk (dimension):

- Not applicable/All risks
- (...)
- Credit risk, counterparty credit risk, dilution risk and free deliveries
 - Counterparty credit risk...
 - (...)

In such cases table must be reorganized (i.e. divided)

What are the types of relations between tables?

Normalization

Part of original not normalized Assets-D1 table

Cell Number	Identification section												Categorisation section			Risk section		
	Portfolio	Fund number	Asset held in unit linked and index linked funds (Y/N)	ID Code	ID Code type	Asset pledged as collateral	Security Title	Issuer Name	Issuer Sector	Issuer Group (Code)	Issuer Country	Country of custody	Currency (ISO code)	CIC	Participation	External rating	Rating agency	Duration
	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A15	A16	A17	A18	A20



Normalization (among others):

- Checking relation between information in the table
- Avoiding error prone repetition of information
- Searching for unique key to each sub-table

Normalized Assets-D1 table

Fund number	ID Code	Portfolio	Asset held in unit linked and index linked funds (Y/N)	Asset pledged as collateral	Country of custody	Quantity	Total par amount	Acquisition price	Total SII amount	Accrued interest
A2	A4	A1	A3	A6	A12					
						A22	A22A	A25	A26=A22*A23 +A30	A30

Information not instrument specific (i.e. portfolio, pledging as collateral)

ID Code	CIC	External rating	Rating agency	Issuer Sector	Issuer Country	Currency (ISO code)	Participation	Valuation method SII	Item Title	Issuer Name	Issuer Group (Code)	Duration	Unit SII price	Percentage of par SII value	Maturity date
A4	A15	A17	A18	A9	A11	A13	A16	A24							
									A7	A8	A10	A20	A23	A23A	A28

Information instrument specific (i.e. issuer, rating)



CRR/CRDIV DPM

DPM tutorial

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Domains

DomainName	IsOpen	Description
Metric	FAtSZ	Details the data type (eg monetary, percentage, string) of the data point. In XBRL, it is the "primary item". Generally, it indicates the "metrics" of the Main category provided (ie answers the question: how is measured?). It should be defined for each data point. In the case of monetary values, when the data point is referred to a period of time (ie duration), the member name shall finish in "(flow)". When the member name has other terminations, the data point is referred to a date (ie "stock" or "instant").
Base Items	FAtSZ	Defines the basic conceptual meaning of a data point. Identifies the framework in which a data point is included. For FINREP, it indicates in which group of element of the financial statement should be included the data point (eg assets, liabilities, equity, income, expenses). For COREP, it indicates whether the data point should be computed in the numerator (own funds) or the denominator (exposures) of the Pillar I solvency ratio. It determines whether the data point has a "debit" or a "credit" attribute.
Main category	FAtSZ	Specifies the nature of the item reported (ie answers the question: what is reported?). For financial instruments, defines the instrument (eg deposits, debt securities issued...) or range of instruments reported. It should be defined for each data point.
Legal entity	PRAWDA	An association, corporation, partnership, proprietorship, trust, or individual that has legal standing in the eyes of law
Security	PRAWDA	Financial instrument that represents: an ownership position in a publicly-traded corporation (stock), a creditor relationship with governmental body or a corporation (bond), or rights to ownership as represented by an option.
Securitisation	PRAWDA	Pool of individual assets packaged as a security

- **Set of information that share semantic meaning** (should be easy to describe)
- **When adding a new information (domain member) it must be clear if:**
 - Existing** domain should be used (domains should be mutually exclusive)
 - New** domain should be added
- **Could be explicit or typed** (used in case of unlimited number of rows/columns/tables)

Dimensions

DomainName	DimensionName	Description
Credit quality	Exposures by Credit Quality steps at reporting date	Defines the credit quality of the securitisation exposure position to the Credit Quality Steps scale at the reporting date.
Credit quality	Exposures by Credit Quality steps at reporting date of the collateral	For liquidity purposes, defines the "Exposures by Credit Quality steps at reporting date" of the collateral received
Currency	Currency of the collateral	Defines the currencies in which the collateral (or given or received) is denominated
Currency	Currency of the exposure	Defines the currency in which the item is denominated
Currency	Currency with significant liabilities	Defines the currencies of the significant liabilities
Event type	Event Type	Defines the type of event that has generated an operational loss.
Exposure classes	Exposure class	Defines the exposure class for capital requirement purposes
Exposure classes	Exposure class before reassignment	Defines the Exposure class an exposure was assigned to before reassignment to the current exposure class. Applicable for the exposure classes "Exposures in default" and "Exposures secured by mortgages on immovable property" in the Standardised Approach.
Exposure classes	Exposure class of the collateral given	For Liquidity purposes, defines the exposure class of the collateral given
Exposure classes	Exposure class of the collateral received	For Liquidity purposes, defines the exposure class of the collateral received
Exposure classes	Exposure classes used for weighting purposes	For Leverage Ratio templates, defines the assimilated EC used for weighting purposes
External ratings	Credit rating agency /Covered bond regime	For each issuance of covered bonds, specifies both the credit rating that rates the issuance and the local statutory regime
External ratings	Use of external ratings	Defines the type of credit external ratings applying to the exposure.
Geographical area	Country of the market	Defined the country in which is located the market on which the instrument is traded.
Geographical area	Country where the exposure is generated	Defines the country where the exposure is generated.
Geographical area	Residence of counterparty	Defines the geographical area where the counterparty of the contract or transaction resides.
Impairment	Forbearance status	Identifies the financial assets and off-balance sheet items with forbearance measures and, if applicable, the type of forbearance measures
Impairment	Impairment status	Status for monitoring credit quality of financial assets and off-balance sheet items (eg past due, impaired, defaulted).
Impairment	Performing status	Identifies the performing status of financial assets and off-balance sheet items (performing,

- Perspective to analyze the domain (should be easy to describe)
- More than one dimension could be used to determine a meaning of one domain
- Single dimension can't refer to more than one domain

Domain members

DomainName	MemberName	Data Type	PeriodType	RestrictedToMembersInHierarchy
Metric	Compliance with the retention requirement	Boolean [b]	Stock/Instant [i]	
Metric	Institution or equivalent	Boolean [b]	Stock/Instant [i]	
Metric	Is a group	Boolean [b]	Stock/Instant [i]	
Metric	Is a transaction where there is an exposure to underlying assets	Boolean [b]	Stock/Instant [i]	
Metric	Accounting standard	Code [e]	Stock/Instant [i]	AS1
Metric	Accounting treatment of the securitisation	Code [e]	Stock/Instant [i]	ZZ1
Metric	Approach used for the securitised exposures	Code [e]	Stock/Instant [i]	AP23
Metric	Origination date of the securitisation	Date [d]	Stock/Instant [i]	
Metric	Maturity value (days)	Integer [i]	Stock/Instant [i]	
Metric	Number of breaches during reporting period	Integer [i]	Stock/Instant [i]	
Metric	Value used for market risk, to be deducted from own funds	Monetary [m]	Stock/Instant [i]	
Metric	VAR	Monetary [m]	Stock/Instant [i]	
Metric	Applicable percentage limit for institutions	Percentage [p]	Stock/Instant [i]	
Metric	Average risk weight	Percentage [p]	Stock/Instant [i]	
Metric	Name of Holding entity	String [s]	Stock/Instant [i]	
Metric	Prudential consolidation	String [s]	Stock/Instant [i]	
Metric	Scope of data (levels of consolidation code)	String [s]	Stock/Instant [i]	
Base items	Assets			
Base items	Equity			
Main category	Capital conservation buffer			
Main category	Capital conservation buffer, Conservation buffer due to macro-prudential or systemic risk identified at the level of a Member State			
Main category	Capital instruments recognised temporally equivalent as minority interests			
Main category	Capital instruments recognised temporally equivalent as minority interests and instruments including minority interests			
Main category	Capital ratio			
Main category	Capital ratio including Pillar II adjustments			

- Members of two domains are not typical:

Metric. Members of this domain cover: (i) Data type information (also specific case when value is restricted to members of predefined subdomain) and (ii) Period type

Base items. Members of this domain are potential containers of debit/credit attribute

Hierarchies of domain members

HierarchyCode	Name	level	Description	Name2
MC23	Securities financing transactions	2		+ Securities financing transactions
MC23	Derivatives	2		+ Derivatives >=
MC23	Derivatives. Credit default swaps	3		+ Derivatives. Credit default swaps
MC24	Hierarchy for deferred tax liabilities			
MC24	Deferred tax liabilities	1		Deferred tax liabilities =
MC24	Deferred tax liabilities non deductible from deferred tax assets that rely on future profit	2		+ Deferred tax liabilities non deductible from c
MC24	Deferred tax liabilities deductible from deferred tax assets that rely on future profitabili	2		+ Deferred tax liabilities deductible from defer
MC24	Deductible deferred tax liabilities associated with deferred tax assets that rely on fut	3		+ Deductible deferred tax liabilities associat
MC24	Deductible deferred tax liabilities associated with deferred tax assets that rely on fut	3		+ Deductible deferred tax liabilities associat
MC24	Total expected loss eligible for inclusion in the adjustment to capital in respect of the di	2		+ Total expected loss eligible for inclusion in th
MC27	Hierarchy for types of derivatives transactions in FINREP (I)		Types of derivatives transactions in FINREP (I)	
MC27	Derivatives	1		Derivatives =
MC27	Derivatives. Other than Credit default swaps, Credit spread options, Total return swaps	2		+ Derivatives. Other than Credit default swaps.
MC27	Derivatives. Credit default swaps	2		+ Derivatives. Credit default swaps
MC27	Derivatives. Credit spread options	2		+ Derivatives. Credit spread options
MC27	Derivatives. Total return swaps	2		+ Derivatives. Total return swaps
MC28	Hierarchy for types of derivatives transactions in FINREP (II)		Types of derivatives transactions in FINREP (II)	
MC28	Derivatives	1		Derivatives =
MC28	Derivatives. Other than options	2		+ Derivatives. Other than options
MC28	Derivatives. Options	2		+ Derivatives. Options
MC29	Derivates sold and purchased			
MC29	Derivatives	1		Derivatives =
MC29	Derivatives. Sold	2		+ Derivatives. Sold
MC29	Derivatives. Purchased	2		+ Derivatives. Purchased
MC3	Hierarchy for the breakdown of All liabilities		Breakdown of All liabilities	
MC3	All liabilities	1		All liabilities =
MC3	Derivatives, Short positions, Deposits, Debt securities issued, Other financial liabilities	2		+ Derivatives, Short positions, Deposits, Debt s

- Informs about relation (also arithmetical) between members of subdomain
- There could be more than one hierarchy disaggregating a domain member (so called alternative hierarchies)
- Members of subdomain could be potential value of a metric

How to refer the CRR/CRDIV DPM dictionary from tables?

C 09.01.a - Geographical breakdown of exposures by residence of the obligor (SA exposures)							
Sheet per Country		Columns					
Row		ORIGINAL EXPOSURE PRE CONVERSION FACTORS	General credit risk adjustments	Specific credit risk adjustments	Of which: write-offs	EXPOSURE VALUE	RISK WEIGHTED EXPOSURE AMOUNT PRE SME-SUPPORTING FACTOR
		010	050	055	060	075	080
	Central governments or central banks	010	88489	85823	85824	85812	87188
	Regional governments or local authorities	020	88499	85838	85839	85817	87193
	Public sector entities	030	88497	85835	85836	85812	87193
	Multilateral Development Banks	040	88495	85832	85833	85812	87193
	International Organisations	050	88493	85829	85830	85812	87193
	Institutions	060	88491	85826	85827	85812	87193
	Corporates	070	88507	85850	85851	85812	87193
	Of which: SME	075	88505	85847	85848	85812	87193
	Retail	080	88503	85844	85845	85812	87193
	Of which: SME	085	88501	85841	85842	85812	87193
	Secured by mortgages on immovable property	090	88558	85467	85468	85422	85499
	Of which: SME	095	88536	85440	85441	85422	85499
	Exposures in default	100	85555			85422	85499
	Items associated with particularly high risk	110	85567	85485	85486	85422	85499
	Covered bonds	120	85556	85463	85464	85422	85499
	Claims on institutions and corporate with a short-term credit assessment	130	85561	85473	85474	85422	85504
	Claims in the form of CIU	140	85557	85465	85466	85422	85500
	Equity exposures	150	85554	85461	85462	85421	85497
	Other items	160	85568	85487	85488	85434	85511
	Total exposures	170	85571	85492	85493	85436	85513

Metric = Computable amount [m]
 Base = Memorandum items
 Main category = Specific credit risk adjustments
 Approach for prudential purposes = Standardised Approach
 Exposure class = Exposures to multilateral development banks
 Counterparty sector = Multilateral Development Banks
 Type of risk = Credit risk, counterparty credit risk and free deliveries
 Country where the exposure is generated = <Key value>
 Prudential portfolio = Banking and trading book

- Is information from dictionary explicitly reflected in „Table Layout and Data Point Categorization“ file?
 Yes: dimension, domain member
 No: domain (only implicitly), hierarchy
- „Table Layout and Data Point Categorization“ should not be analyzed in isolation from the hierarchical information about domain members

-

40.1 Group structure: "entity-by-entity"																			
LEI code	Entity code	Entity name	Entry date	Share capital	Equity of Investee	Total assets of Investee	Profit or (Loss) of Investee	Residence of Investee	Sector of Investee	NACE code	Accumulated equity interest [%]	Voting rights [%]	Group structure (relationship)	Accounting treatment (Accounting Group)	Accounting treatment (CRH Group)	Carrying amount	Acquisition cost	Goodwill link to Investee	Fair value of Investments for which there are published price quotations
Amxus V. Part 2.123, 124(a)	Amxus V. Part 2.123, 124(b)	SPRS 12.123(a), 21.04(a)(1); Amxus V. Part 2.123, 124(c)	Amxus V. Part 2.123, 124(d)	Amxus V. Part 2.123, 124(e)	SPRS 12.812(b); Amxus V. Part 2.123, 124(f)	SPRS 12.812(b); Amxus V. Part 2.123, 124(g)	SPRS 12.812(b); Amxus V. Part 2.123, 124(h)	SPRS 12.12, 12(i), 21.04, 21(i); Amxus V. Part 2.123, 124(i)	Amxus V. Part 2.123, 124(j)	Amxus V. Part 2.123, 124(k)	SPRS 12.210(j); Amxus V. Part 2.123, 124(l)	SPRS 12.210(j); Amxus V. Part 2.123, 124(m)	SPRS 12.100(a)(1); Amxus V. Part 2.123, 124(n)	SPRS 12.210(j); Amxus V. Part 2.123, 124(o)	CRH art 423(i); Amxus V. Part 2.123, 124(p)	Amxus V. Part 2.123, 124(q)	Amxus V. Part 2.123, 124(r)	Amxus V. Part 2.123, 124(s)	SPRS 12.210(j)(1); Amxus V. Part 2.123, 124(t)
010	020	030	040	050	060	070	080	090	099	100	110	120	130	140	150	160	170	180	190
40.2 Group structure: "Instrument-by-Instrument"																			
Security code	Entity code	Holding company LEI code	Holding company code	Holding company name	Accumulated equity interest [%]	Carrying amount	Acquisition cost												
Amxus V. Part 2.123(a)	Amxus V. Part 2.123(b)	Amxus V. Part 2.123(c)	Amxus V. Part 2.123(d)	Amxus V. Part 2.123(e)	Amxus V. Part 2.123(f)	Amxus V. Part 2.123(g)	Amxus V. Part 2.123(h)												
010	020	030	040	050	060	070	080												

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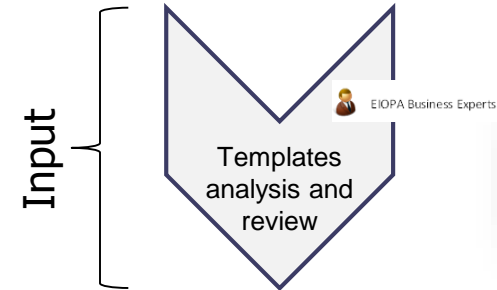


Sol2 DPM

DPM tutorial

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Sol2 DPM components



Regulations/Standards

L

D1
Investments Data - Portfolio list (detailed list of investments)

Investment group template

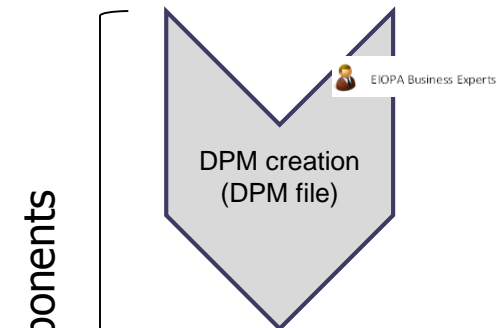
A2

Can create more than one in one group template

Can create more than one in one different template

Template

Identification section										Collateralization section										Risk section										Date section									
Legal name of the underlying		Portfolio	Fund number	Asset held in unit linked and index linked funds (Y/N)		ID Code	ID Code type	Asset pledged as collateral		Security title	Issuer Name	Issuer Sector	Issuer Group Code	Issuer Country	Country of custody	Currency (ISO code)	CIC	External rating	Rating agency	Duration	Quantity	Unit Bid price	Valuation method Bid	Acquisition price	Total Bid amount	Maturity date	Accrued interest												
A4	A5	A1	A2	A6	A7	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A21	A22	A23	A24	A25	A26	A27	A28	A29	A30	A31	A32	A33	A34	A35	A36	
Cell function	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell	cell



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	Label	Name	Default Owner	Count	Comment	Hierarchy	Name	Sign	Weight	Owner	Usable	Applicable	Comment				
1	Total/NA	x0	yes	24		1: Insurance classes											
3	[O] Other	x1		1		Total/NA	x0	=									
4	1. Accident and sickness	x2		2		Non-life	x79	=	+								
5	2. Motor	x3		2		1. Accident and sickness	x2		+								
6	3. Fire and other damage to property	x4		2		2. Motor	x3		+								
7	4. Aviation, marine and transport	x5		2		Motor vehicle liability insurance [except carrier's liability]	x78		+								
8	5. General liability	x6		2		Motor other than motor vehicle liability insurance [except carrier's liability]	x76		+								
9	6. Credit and suretyship	x7		2		3. Fire and other damage to property	x4		+								
10	7. Non-life other than accident and sickness, motor, fire and other damage to property, aviation, marine and transport, general liability, credit and suretyship	x8		2		4. Aviation, marine and transport	x5		+								
11	11 ABS [asset backed securities]	x9		1		5. General liability	x6		+								
12	Annuities stemming from non-life insurance contracts	x10		1		6. Credit and suretyship	x7		+								
						7. Non-life other than accident and sickness, motor, fire											



D1 Investments Data - Portfolio list (detailed list of investments)

ID Code	ID Code type	Fund number	Portfolio	Asset held in unit linked and index linked funds (Y/N)	Asset pledged as collateral	Country of custody	Quantity	Total per amount	Acquisition price	Total Bid amount	Accrued interest
A4	A5	A2	A1	A6	A7	A12	A22	A22A	A25	A28=A22*A23+A30	A30
ID code (typed dimension)	ID code types (typed dimension)	Code of fund (typed dimension)	PU/PO/All members (Total/NA)	LB/BU/All members (Total/NA)	CG/LW/All members (Total/NA)	GA: CU/All members (Total/NA)	Metric: Decimal DC/DC/Quantity	Metric: Monetary BC/BC/Assets	Metric: Monetary BC/BC/Assets	Metric: Monetary BC/BC/Assets	Metric: Monetary BC/BC/Assets

Z Axis (Silo): CS:CS/Date

Z Axis (Group): CS:CS/All members (Group)

Identification code of entity (typed dimension)

ID Code	ID Code type	CIC	External rating	Rating agency	Issuer Country	Currency (ISO code)	Issuer Sector	Participation	Valuation method Bid	Item Title	Issuer Name	Issuer Group (Code)	Duration	Unit Bid price	Percentage of par Bid value	Maturity date
A4	A5	A15	A17	A18	A11	A13	A9	A16	A24	A7	A8	A10	A20	A23	A25A	A28
ID code (typed dimension)	ID code types (typed dimension)	CIC code (typed dimension)	External rating (typed dimension)	Rating agency (typed dimension)	GA: CU/All members (Total/NA)	CU/OC/All members (Total/NA)	SE/IS/All members (Total/NA)	PU/IO/All members (Total/NA)	VN/VA/AS members (Total/NA)	TS: TS/Item title	TS: TS/Name of issuer TS: TS/Issuer group	DC/DC/Residual modified duration	PP:PP/Percentage of TD:TD/Maturity date	AM:AM/Valuation method	AM:AM/Valuation method	AM:AM/Valuation method

Z Axis (Silo): CS:CS/Date

Z Axis (Group): CS:CS/All members (Group)

Identification code of entity (typed dimension)

DPM dictionary file – details (1)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Label	Name	Default	Owner	Count	Comment	Hierarchy	Name	Sign	Weight	Owner	Usable	Applicable dim	Comment	
2	Total/NA	x0	yes		17		1: Type of assets and/or liabilities						AL		
3	Article 223 deduction	x1			2		Total/NA	x0	=						
4	Article 228 deduction	x2			2		Derivatives	x32	=	+					
5	Article 229 deduction	x3			2		Credit derivatives	x25		+					
6	Article 71 POF1 [1] deduction	x4			2		Derivatives other than credit derivatives	x37		+					
7	Article 71 POF1 [1] [2] deduction	x5			2		Equity instruments, loans and bonds	x43	=	+					
8	Article 71 POF1 [2] deduction	x6			2		Equity instruments	x39		+					
9	Bonds	x7			3		Loans and bonds	x82	=	+					
10	Bonds/Debt - collateralised	x8			2		Loans and bonds other than structured notes and collateralised	x83		+					
11	Bonds/Debt - uncollateralised	x9			2		Structured notes and collateralised securities [other than tradab	x138		+					
12	Bonds securities other than structured notes and collateralised secu	x10			3		Structured notes and collateralised securities [tradable that are	x140		+					
13	Cash	x11			2		Other than derivatives, equity instruments and loans and bonds	x95	=	+					
14	Claim provisions [other than local GAAP specific]	x12			1		Deferred tax	x30		+					
15	Claim provisions other than new [other than local GAAP specific]	x13			1		Other than derivatives, equity instruments, loans, bonds and defe	x96		+					
16	Claims recoverables	x14			2		2: Type of transaction						TT	IGT1, IGT2, IGT3, IGT4	
17	Closed				1		Total/NA	x0	=						

Owner of the DPM and potentially the XBRL taxonomy based on it

List of domains of information identified in the tables/data model (i.e. Currencies)

List of dimensions: perspectives for subdomains analysis (i.e. Original currency or Reporting currency)

List of Metrics used in the dictionary. Each represents different data type

List of basic concepts identifying the most generic information of every data point (i.e. Assets, Claims paid)

Explicit domain (from the domain list) identifying related dimensions, domain members and its hierarchical subdomains (see next slide)

- It is a dictionary of information used in tables (later explicitly indicated in annotation) identifying the content of every datapoint and its relation/differences to other datapoints:

Domains (unstructured list of domain members, default member can be identified)

Subdomains (could be hierarchical, identifying arithmetical relation between domain members)

Dimension (perspective to analyze a domain members, could be **typed** or **explicit**)

DPM dictionary file – details (2)

List of all domain members of particular **domain**

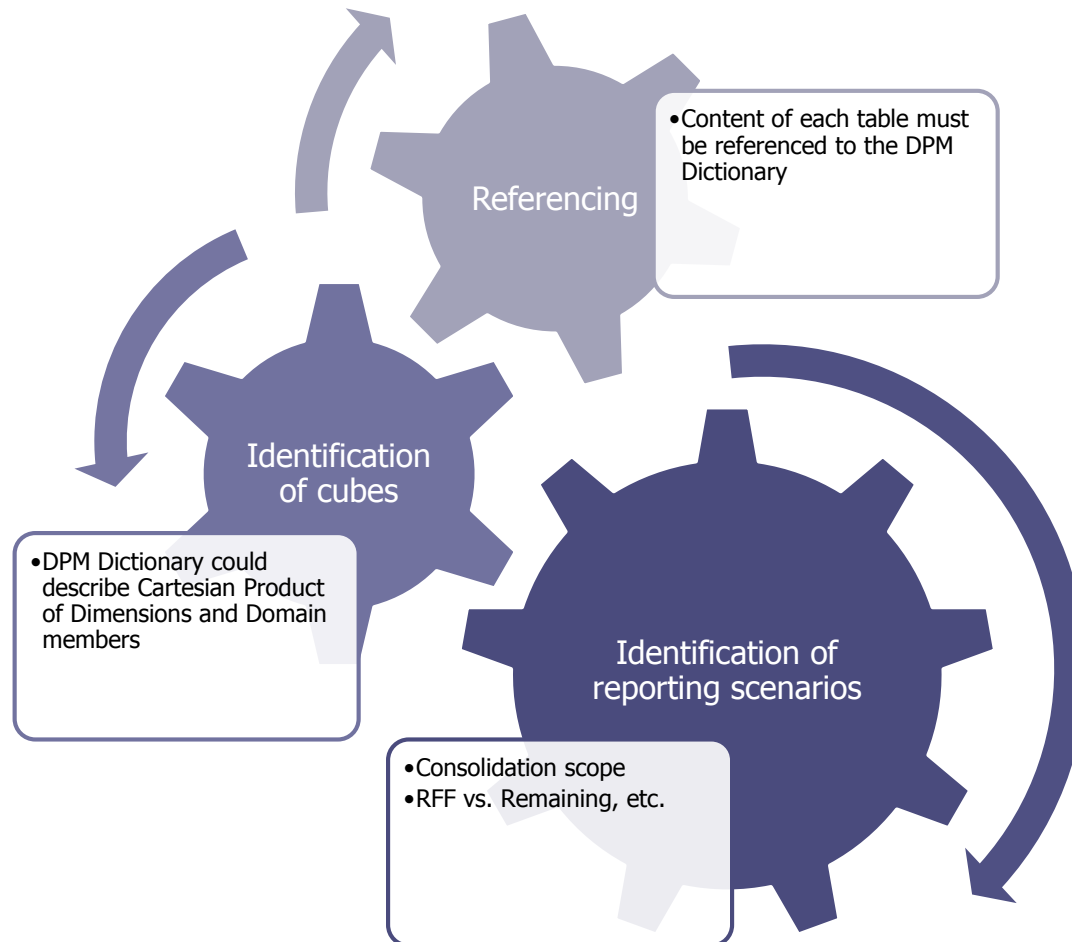
Information about hierarchy of domain members of **subdomain**

Dimension
(perspective for domain/subdomain analysis)

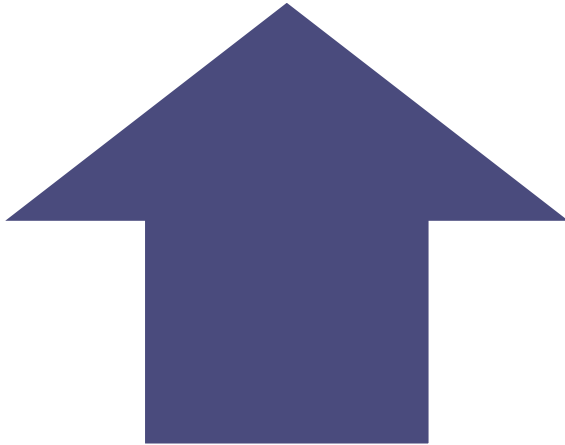
Label	Name	Default	Owner	Count	Comm	Hierarchy	Name	Sig	Weight	Owner	Applicable	Comment
Total/NA	x0	yes	s2c	24		1: Insurance classes					CB	
1. Accident and sickness	x1		s2c	2		Total/NA	x0	=		s2c		
2. Motor	x2		s2c	2		Non-life	x75	=	+			
3. Fire and other damage to property	x3		s2c	2		1. Accident and sickness	x1	+				
4. Aviation, marine and transport	x4		s2c	2		2. Motor	x2	=	+			
5. General liability	x5		s2c	2		Motor vehicle liability insurance [except carrier's liability]	x74	+				S.04.01
6. Credit and suretyship	x6		s2c	2		Motor other than motor vehicle liability insurance [except carrier's liability]	x72	+				S.04.01
7. Non-life other than accident and sickness, motor, fire and other	x7		s2c	2		3. Fire and other damage to property	x3	+				
ABS [asset backed securities]	x8		s2c	1		4. Aviation, marine and transport	x4	+				
Annuities stemming from non-life insurance contracts	x9		s2c	2		5. General liability	x5	+				
Annuities stemming from non-life insurance contracts and relating to	x10		s2c	8		6. Credit and suretyship	x6	+				
Annuities stemming from non-life insurance contracts and relating to	x11		s2c	8		7. Non-life other than accident and sickness, motor, fire and other	x7	+				
Assistance [direct business and accepted proportional reinsurance]	x12		s2c	8		Life	x60	=	+			
Branch	x13		s2c	1		I. The life insurance referred to in points [a][i], [ii] and [iii] of Article 2[3];	x48	+				
Casualty [accepted non-proportional reinsurance]	x14		s2c	8		II. Marriage assurance, birth assurance;	x49	+				
CDO [collateralised debt obligations]	x15		s2c	1		III. The insurance referred to in points [a][i] and [ii] of Article 2[3];	x50	+				
CDOp [credit default options]	x16		s2c	1		IV. Permanent health insurance, referred to in point [a][iv] of Article 2[3];	x57	+				
CDS [credit default swaps]	x17		s2c	1		V. Tontines, referred to in point [b][i] of Article 2[3];	x121	+				
CLN [credit linked notes and deposits]	x18		s2c	1		VI. Capital redemption operations, referred to in point [b][ii] of Article 2[3];	x123	+				
CLO [collateralised loan obligations]	x19		s2c	1		VII. Management of group pension funds, referred to in point [b][iii] of Article 2[3];	x124	+				
CMBS [commercial mortgage backed securities]	x20		s2c	1		VIII. The operations referred to in point [b][v] of Article 2[3];	x125	+				
CMO [collateralised mortgage obligations]	x21		s2c	1		IX. The operations referred to in Article 2[3][c]	x58	+				

Table,
where the
information
is required

Purpose of annotated templates

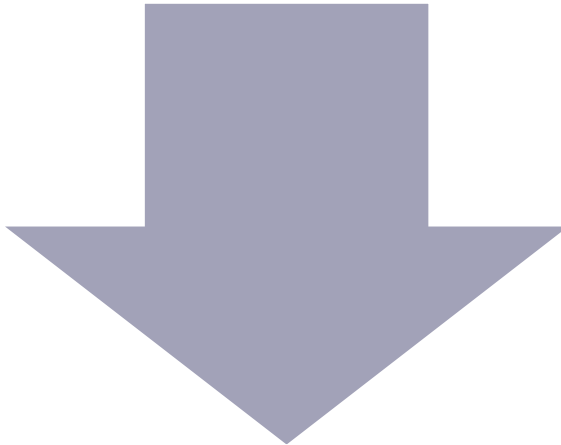


Pros and cons for highly dimensional DPM



Pros

- High quality of the model
- Explicit dependencies between concepts
- Change management with stable Metrics
- Use of breakdowns for internal purposes (databases, BI...)
- Potential bridge with other reporting frameworks
- No need for arbitrary decisions (Metrics vs. Dimensions)
- Data centric model (template independent)



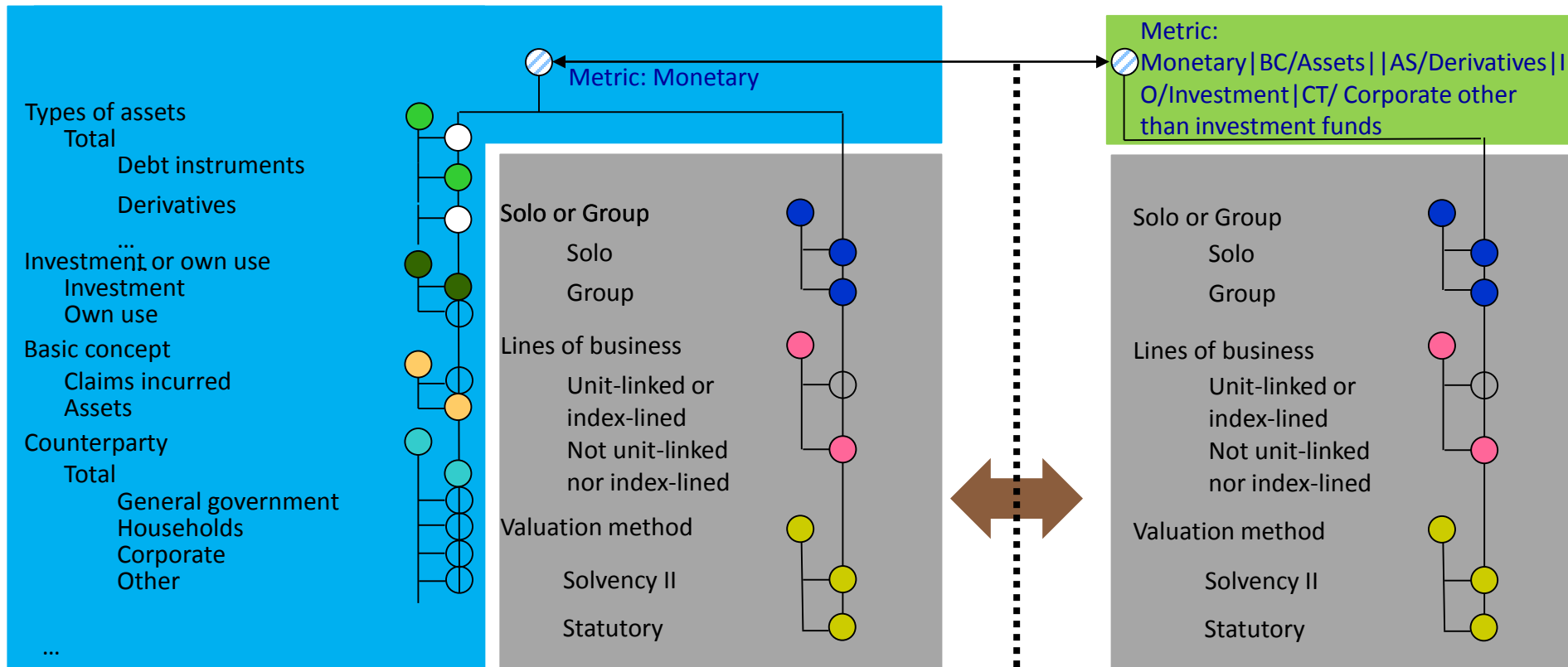
Cons

- Less readability of taxonomies
- Larger instances and lower performances (more breakdowns used)
- More time and resources required for preparation on NSA side
- More complex formulas / assertions with requirement to use dimension filters

Organization into two layers

Highly dimensional approach
(HD)

Moderate dimensional approach
(MD)



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Extending DPMs

DPM tutorial

*Thinking
Forward.*

Extending EBA data model (BdE case)

Why?

- To avoid the risk of using multiple sector specific dictionaries

To benefit from JEGR achievements

- To help banks to understand properly reporting requirements

Positive feedback after defining ECB and national statistical reporting requirements using DPM approach in 2010

- To benefit from stable solutions

Credit register dictionary

ECB dictionary

ORIGINAL MATURITY	CL_MATURITY_ORIG	Original maturity code list
	A	Total
	D	Up to 3 months
	E	Over 3 months
	F	Up to 1 year
	G	Over 1 and up to 2 years
	H	Over 2 years
	I	Over 1 and up to 5 years
	J	Over 5 years
	L	Up to 2 years
	O	Over 5 and up to 10 years
	P	Over 10 years
	Q	Over 3 months and up to 1 year
	R	Over 1 and up to 3 years
	S	Over 3 and up to 5 years
	Y	Period of initial rate fixation below 1 year
MIR DATA TYPE	CL_DATA_TYPE_MIR	Situación de la persona
	B	Business volume (outstanding amount)
	C	Annual percentage rate of charge (APR)
	R	Annualised agreed rate (AAR) / Narrow
	V	coefficient of variation
	I	Interest rate component of euro area m
	J	Weight component of euro area month
	K	Combined interest rate and weight com
	M	Index on interest rates (Bennet chain in
	N	Index on weights (Bennet chain index)
	O	Accumulated changes on interest rates
AMOUNT CATEGORY	CL_AMOUNT_CAT	Amount
	A	Total
	0	Up to and including EUR 1 million
	1	Over EUR 1 million
	2	Up to and including EUR 0.25 million
	3	Over EUR 0.25 million and up to EUR
COUNTERPART SECTOR	CL_BS_COUNT_SECTOR	Counterpart sector
	2230	Non-Financial corporations & Househol
	2240	Non-Financial corporations (S.11)
	2250	Households ind. NPISH (S.14 + S.15)
	2261	Households (S.14)
	2263	Households of which sole proprietors and unincorporated partnerships (SP/UP)

Extending EBA data model (BdE case)

Who?

- Top level business experts responsible for definition of reporting requirements

Familiar with data modeling, especially DPM approach

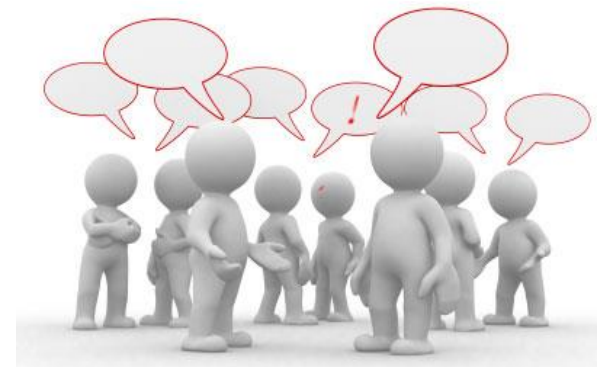
Represented units:

Supervisory reporting

- Financial reporting
- Capital adequacy reporting

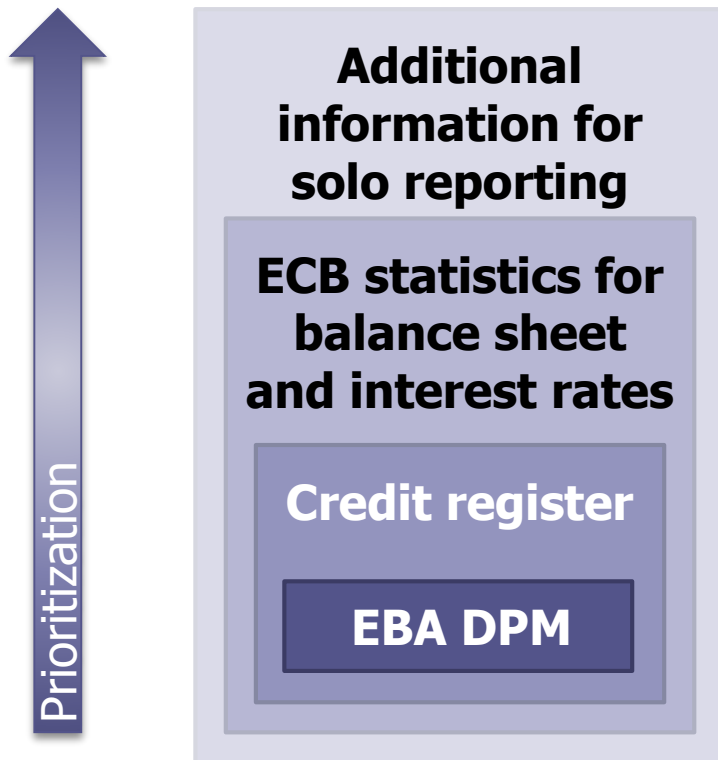
Credit register

Statistical reporting (national extension of ECB requirements)



Extending EBA data model (BdE case)

How?



- New components added only when it is necessary
- Changes in data model possible on this level
- Dictionary reorganized to reflect EBA DPM architecture
- Reusing definitions of EBA when possible
- Dictionary reorganized to reflect EBA DPM architecture
- Reusing definitions of EBA when possible
- Core of comprehensive dictionary



Extending EBA data model (BdE case)

Challenges

- Stability of EBA deliverables
 - Official tables vs. DPM vs. XBRL taxonomy
 - Change management
- Differences in modelling between EBA and NSA
 - Is „held for sale“ additional member of accounting portfolio or a new dimension?
 - Is EBA modeling the only option or two different modeling approaches are possible (with some mapping option)?
- Application of DPM/XBRL to large open tables
 - DPM is technology neutral description of metadata so technologies other than XBRL are possible (if necessary)

Let's see how extending EBA DPM looks in practice

	CCR ES	CCR EN	BSI-MIR EN	FINREP B&E EN	COFINREP EBA EN	ECB code	Number of appearances in hierarchies	Comment	Origin	EN label	Operator	Sign	Number of appearances in dictionary	Comment Usage	Accounting Template s
Member				Derivatives, CAP interest rate options			1		BdE Fir	Loans and debt securities held	=	+	1		
Member				Derivatives, FLOOR interest rate options			1		BSI-MI	Loans	=	+	1		
Member				Derivatives, Interest rate options			1		BSI-MI	Securities other than shares	=	+	1		
Member				Derivatives, Interest rate options other than maximum (CAP) and minimum (FLOOR) interest rate options			1		BdE Fir	Assets other than Loans and debt securities held	=	+	1		
Member				Derivatives, Interest rate or cancellation options			1			Main category			4		
Member				Derivatives, Interest rate or cancellation options, Cancellation options			1		BSI-MI	All assets (ECB)	=	+	1		
Member				Derivatives, Interest rate or cancellation options, Cancellation options, A			1		BSI-MI	Cash on hand	=	+	2		
Member				Derivatives, Interest rate or cancellation options, Cancellation options, A			1		BSI-MI	Loans	=	+	1		
Member				Derivatives, Interest rate or cancellation options, CAPS to the profitability			1		BSI-MI	Indicating loans	=	+	1		
Member				Derivatives, Interest rate or cancellation options, FLOORS to the profitability			1		BSI-MI	Securities other than shares	=	+	1		
Member				Derivatives, Interest rate or cancellation options, Other than profitability			1		BSI-MI	Loans	=	+	1		
Member				Derivatives, Interest rate or cancellation options, Profitability/financial			1		BSI-MI	Assets	=	+	1		
Member				Derivatives, Maximum (CAP) and minimum (FLOOR) interest rate options			1			Main category			4		T.9
Member				Derivatives, Options other than interest rate options and swaps			1		BSI-MI	All assets (ECB)	=	+	1		
Member				Derivatives, Options other than interest rate or cancellation options			1		BSI-MI	Cash on hand	=	+	2		
Member				Derivatives, Swap option payer			1		BSI-MI	Loans	=	+	1		
Member				Derivatives, Swap option receiver			1		BSI-MI	Reversal of assets	=	+	2		
Member				Derivatives, Swaps			1		BdE Fir	Loans other than repo loans	=	+	1		
Member				Asset leg			1		BSI-MI	Securities other than repo loans	=	+	1		
Member				Liability leg			1		BSI-MI	Shares and other securities	=	+	1		
Member				Trade receivables without recourse and other transactions with recourse			0	There is no hierarchy	BSI-MI	Fixed assets	=	+	1		
Member				Debt securities, Loans			0	Memo item	BSI-MI	Remaining assets	=	+	1		
Member				Garantías reales distintas de las anti			5			Main category			4		
Member	99			Collateral other than the above			0	Is there any hierarchy	BSI-MI	All liabilities (ECB)	=	+	1		
Member				Collateral other than Real estate mortgage and Collateral (financial assets)			5		BSI-MI	Deposits	=	+	2		
Member				Arrendamiento financiero del resto			5		BSI-MI	Overnight deposits	=	+	1		
Member				Arrendamiento financiero de bienes			5		BSI-MI	Electronic money	=	+	1		
Member				Hipoteca naval			6		BSI-MI	Hardware-based electronic money	=	+	1		
Member				Hipoteca inmobiliaria (primera hipoteca)			6		BSI-MI	Software-based electronic money	=	+	1		
Member				Hipoteca inmobiliaria (resto de hipotecas)			6		BSI-MI	Deposits with agreed maturity	=	+	1		
Member				Operación inscrita en el Registro de Transacción recorded in the Movable Property Instalment Sale Register			5		BSI-MI	Syndicated deposits with agreed maturity	=	+	1		
Member				Sin garantía real			2		BSI-MI	Repurchase agreements with notice	=	+	1		
Member				Real estate			2	Confirm match	BSI-MI	Repurchase agreements	=	+	1		
Member				Loans and advances, Advances that are not loans			2		BSI-MI	Deposits with agreed maturity	=	+	1		
Member				Loans and advances, Term loans, Other			2		BSI-MI	Repurchase agreements	=	+	1		
Member				Advances that are not loans, Unsettled financial operations			1		BSI-MI	Money market paper issued with	=	+	1		
Member				Advances that are not loans, Cash collateral provided			1		BSI-MI	Repurchase agreements	=	+	1		
Member				Advances that are not loans, Clearing service house			1			Main category			4		
Member				Advances that are not loans, Shareholders, Capital required			1		BSI-MI	All liabilities (ECB)	=	+	1		
Member				Advances that are not loans, Fees of financial guarantees given			1		BSI-MI	Debt instruments	=	+	1		
Member				Advances that are not loans, Other concepts			1		BSI-MI	Deposits	=	+	2		
Member				Other financial liabilities			4		BSI-MI	Deposits with agreed maturity	=	+	1		

- Work in progress



Thank you

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