



**Single
Rulebook
Q&A**

Question ID	2021_6038
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	99
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	DPM 3.0 - C80.00 ; C84.00.
Date of submission	15/06/2021
Published as Final Q&A	23/07/2021
Disclose name of institution / entity	No
Type of submitter	Other
Subject matter	DPM 3.0 - C80.00 - C84.00 - Inconsistent modelisation and validation rules v10127_m and v10143_m.
Question	<p>Modelisation issue between report C80.00 and C84.00 but only for the sheets giving a breakdown per currency as we have some inconsistent duplicated fact.</p> <p>See background on the question.</p>
Background on the	This issues is blocking for many fillers and should processed urgently.

question

Indeed it seems that with the current XBRL modelisation, cell C8400w r0100 c0200 should be equal to cell C8400w r1020 c0130 for a given currency. This modelisation is not aligned with the modelisation done on the TOTAL sheet which states that cell C8400 r0100 c0200 should be equal to cell C8000 r0970 c0130. When we look at the ITS we see that the following equality are indicated : C8400 0100 1.9 RSF from other assets Item 1.9 of reporting templates C 80.00 and C 82.00 C8000 0970 1.9 RSF from other assets Institutions shall report here any asset not referred to in items 1.1 to 1.8. When we look at the DPM we see that the modelisation issue seems to be linked to the value of the DIMENSION MC which differs on report C8400 between the TOTAL sheet and the sheet giving the breakdown per currency. C8400 - TOTAL SHEET RSF from other assets 0100 455484 €€\$ 458806 €€\$ €€\$ % (BA:x27) Required stable funding (MC:x1069) Physically traded commodities, trade date receivables, non-performing assets and other assets C8400 - BREAKDOWN PER CURRENCY SHEET RSF from other assets 0100 455210 €€\$ 458670 €€\$ €€\$ % (BA:x27) Required stable funding (MC:x1052) Other RSF assets From our point of view the dimension MC should have the value (MC:x1069) Physically traded commodities, trade date receivables, non-performing assets and other assets on the row 0100 of report C8400 - breakdown per currency Furthermore, the taxonomy states : a) From a modelisation point of view it seems that the cell C8400w r0010 C0020 == C8000w r0010 c0130. b) That the amount to be reported in column 0020 of report C8400 should be equal to the sum of the sub ITEM of C8400 v10158_m 3.0.0 Add Manual Warning C 84.00.w (0010;0020) (All) {C 84.00.w, r0010} = {C 84.00.w, r0020} + {C 84.00.w, r0030} + {C 84.00.w, r0040} + {C 84.00.w, r0050} + {C 84.00.w, r0060} + {C 84.00.w, r0070} + {C 84.00.w, r0090} + {C 84.00.w, r0100} + {C 84.00.w, r0110} c) That the amount to be reported in column 0130 row 0010 is calculated via a sum of various sub items, of which the row r0970 which is calculated as a sum of various sub items of which the row r1020 v10117_m 3.0.0 Add Manual Warning C 80.00.w (0010;0020;0030;0040;0130) (All) {r0010} = {r0020} + {r0080} + {r0560} + {r0620} + {r0850} + {r0910} + {r0960} + {r0970} + {r1040} C 80.00.w treat as zero/empty string Interval v10127_m 3.0.0 Add Manual Warning C 80.00.w (0010;0020;0030;0040;0130) (All) {r0970} = {r0980} + {r1010} + {r1020} + {r1030} Considering the point a,b and c we do not see a way for our client to report a valid XBRL instance that will satisfy all the validation rules. Indeed in order to pass the modelisation constraint we should report : A false amount in C8400w r0100 c0020 equal to the amount in C8000w r1020 C0130 A correct amount in C8400w r0010 c0020 equal to the amount in C8000w r0010 C0130, which won't satisfy the validation rule v10158_m Please can you tell us if you will publish a corrective version of the report C8400, or if we need to tell our client to declare some false amount in C8400 R0100 C0020 and to not take into consideration the validation rule v10158_m

EBA answer

In table C 84.00w of the data point model to Regulation (EU) No 680/2014 (ITS on supervisory reporting), Main category has been modelled inconsistently with other templates for R0100 (RSF from other assets) and R0210 (ASF from other assets). In addition, few other modelling issues have been identified: it is acknowledged that C8000w r1020 is wrongly missing the dimension (IMS:IM). On the other hand, C 80.00w r 1030 is wrongly including (IM:x16) Non-performing exposures. It is acknowledged that in C 84 r0150, r0130, operational deposits should be excluded as they are to be reported in a separate row R0160.

The modelling issues identified have led to incorrect identities across templates, namely:

1. C81.00a r0230 c0100 = C84.00a r0180 c0030
2. C81.00w r0230 c0100 = C84.00w r0180 c0030
3. C81.00.a-r0130-c0100 = C84.00.a-r0150-c0030
4. C81.00.w-r0130-c0100 = C84.00.w-r0150-c0030
5. C81.00w r0430 c0100 = C84.00w r0210 c0030
6. C80.00.w-r1020-c0130 = C84.00.w-r0100-c0020

While the modelling will be corrected at the next available opportunity, as an interim solution, the values in the summary template (C 84.00) should be the ones correctly reported. The associated validation rules will be deactivated.

Link

https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_6038

European Banking Authority, 05/12/2021
www.eba.europa.eu