

Explanation for EBA CRR DPM Table Layout and Data Point Categorisation

On the DPM Table layout and Data Point Categorisation (Annotated DPM Tables) related to the EBA final draft Implementing Technical Standards on Supervisory Reporting Requirements under the draft Capital Requirements Regulation



Explanation for EBA CRR DPM Table layout and Data Point Categorisation (“Annotated DPM Tables”) related to the EBA final draft Implementing Technical Standards on Supervisory Reporting Requirements under the draft Capital Requirements Regulation

Table of contents

1.	About this document	3
2.	Introduction	3
3.	Naming convention for DPM Tables	3
4.	Annotation of tables	4
5.	Differences between annotated tables and reporting templates	6
6.	Relation to the XBRL Taxonomy	7

1. About this document

This document presents the considerations related to annotating Supervisory reporting templates. In particular, it presents (i) the general relation of Annotated DPM tables to Reporting templates, and (ii) basic information about Data Point Modelling (DPM) and its relation to the table layout and data point categorisation of the annotated tables.

2. Introduction

In July 2013 EIOPA published the final draft Implementing Technical Standards on Supervisory Reporting Requirements under the draft Capital Requirements Regulation. Reporting templates and instructions that are part of these technical standards (and their earlier draft versions which formed part of various prior consultations) were used as the input for the development of a Data Point Model¹ which also formed part of the technical standards.

This DPM is documented, in part, using annotated tables generated automatically from the database representation of the DPM. These annotated tables are explained here. This document should be read in connection with other published information related to the CRR Implementing Technical Standards for Supervisory Reporting, the data point model, and the XBRL Taxonomy for data transmission between competent authorities and the EBA.

3. Naming convention for DPM Tables

The ITS reporting templates are coded according to the overall framework they belong to ('C' for Common Reporting, 'F' for Financial Reporting), the worksheet of the ITS template document they are found on (a two digit numerical code, e.g. 01-61), and the order of the individual template's appearance on that worksheet (for sets of closely related templates, e.g. C 05.01, C05.02).

DPM Tables are named according to the reporting template they represent. In some cases a single reporting template is represented by multiple DPM tables, in which case a single letter suffix is used to identify each of the related DPM tables (e.g. C 09.01.a, C 09.01.b)

¹ Which itself underwent consultation, by subject area, under EBA/CP/2013/03, EBA/CP/2013/06 and CP50

4. Annotation of tables

All tables are annotated using business properties defined in the DPM that is a common dictionary. To understand the content of a data cell it is necessary to analyse and combine all annotations related to it (i.e. all business properties surrounding a data cell).

Annotation is attached to rows, columns, and in some cases sheets of a table. The annotation of a particular cell is the sum of the annotations attached to the row and column (and sheet) which intersect at that cell².

An annotation of a data cell must always enclose one and only one “Metric” that is the source of information about the data type of the business fact to be reported (for example: “Metric = Carrying Amount [mi]” represents a numeric item, representing an accounting measure of value of an asset or liability, based on figures from a balance sheet, referencing a currency as a unit of measure, measured at a specific instant)³.

Apart from identification of a metric, annotation of (the row/column/sheet of) a data cell can also contain:

- Information about pairs of dimension members. In such case the annotation follows the pattern: “Dimension Name = Member Name”, e.g. “Own Funds = T1 Capital”.
- Information about a typed dimension, i.e. values of a particular format, forming a key for repeating rows/columns/sheets of information⁴. In such case the annotation has the pattern “Dimension Name = <Key Value>”, e.g. “Legal Entity = <Key Value>”.

In addition, individual data cells may directly contain

- A data point code (e.g. 33299): each unique combination of metric, dimension members, and typed dimensions is given a unique code⁵. Cells with the same combination of these properties, and hence the same data point code, are intended to represent the same underlying item of information.
- Grey shading – some cells have no data point code, and instead are shaded grey. These cells are not intended to be reported (i.e. they should always be left blank). This will either be because the intersection of the description of row and column at this cell makes no logical sense, or simply because that item of information is not requested.

² It is prohibited that the same data cell is described more than once by the same dimension. E.g. once a dimension has been used on a row, it may not be also used on a column or sheet of that table etc.

³ The element in square brackets indicates the primitive data type of the value –first letter indicates b=Boolean, d=date, i=integer, m=monetary(requiring a currency), p=percentage, s=string, e=code (in this case there will be a suffix of a two letter hierarchy code following a semicolon, indicating the list of valid values), second letter indicates the temporal nature of the value, whether indicating an “instantaneous”, or “stock” (i) or “duration”/“flow” value (d).

⁴ Some tables have multiple keys (e.g. F 40.02). In these cases, the identification of the row/sheet is the combination of values for the keys, i.e. they form a “compound key”, and any particular *combination* of these values should only occur once in a particular report.

⁵ For those tables with multiple sheets with defined characteristics (i.e. rather than a key value), the data point codes for the first sheet are shown, those for other sheets will differ.

5. Differences between annotated tables and reporting templates

The Annotated CRR DPM tables differ in some cases from the reporting templates. There are two main reasons for these differences:

Normalization of templates without changes to the scope of reportable information

As the modelling of data according to the DPM methodology is data centric (not form centric) normalization of templates can result in splitting or merging of templates depending on the reporting scenario.

In several cases the DPM analysis has resulted in the recognition that information reported in multiple templates shared common dependencies, and that common information has been split into a separate table to enhance the efficiency of the reporting process and reduce the opportunity for error. All of these kind of changes have already been re-incorporated into the ITS templates themselves (e.g. C 27.00 collecting common counterparty identification information for template C 28-31)

Equally the data centric nature of the DPM leads to the restriction that each row and column of a table must maintain a consistent meaning across the whole of a table. In some cases the templates do not follow this approach, with rows or columns being redefined or shifting in meaning in various parts of the tables. To reconcile this, several templates are represented by multiple DPM tables, each covering a particular logically coherent set of rows and columns of the original template. This is represented by appending a single letter suffix to the original template code (e.g. C 51.00.a, C 51.00.b, and .w, .x). In these sub tables, the rows and columns retain their codes from the original templates.

Minor changes to the scope of reportable information

Changes to the scope of reportable information are usually related to practical considerations of the reporting process, including incorporation of wider requirements from the ITS not directly accommodated by the reporting template.

There is one wholly new table compared to the set of reporting templates (00.01). It requests some basic information about the nature of a submitted report, such as the nature and scope of any consolidation of figures (i.e. if reporting is on an individual firm or group level, and if group, whether the consolidation has been done on the CRR or accounting basis), and the accounting standard followed when preparing figures (i.e. IFRS or national GAAP). As a result of the introduction of this template, into both COREP and FINREP, similar items have been removed from table C 44.

As mentioned above, changes of content of reporting templates were introduced only if it was considered necessary to properly reflect in the content of those templates the information needed to conduct the supervisory process efficiently.

6. Relation to the XBRL Taxonomy

The Taxonomy implements as closely as possible the DPM, and is generated automatically, directly from the same underlying database used to represent the data point model from which the documentation of the annotated tables is created. As such the same data points and tables as described in the annotated tables are represented directly in the XBRL taxonomy.