EUROPEAN CENTRAL BANK

BANKING SUPERVISION

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SFRDP taxonomy 1.0.0.0 release notes

1. Contents

The SFRDP taxonomy may be used for the collection of data in accordance with the "supervisory financial reporting data points" (SFRDP) requirements set up in Annex III of Regulation (EU) 2015/534 of the ECB of 17 March 2015. These requirements are detailed in the subsequent Annexes of the Regulation:

- Annex IV identifying a subset of information requirements defined in Annex III of Implementing Regulation (EU) No 680/2014 – for entities applying IFRS/National GAAP compatible with IFRS3, and
- Annex V, which uses the subset of Annex IV of Implementing Regulation (EU) No 680/2014 (for entities applying national accounting frameworks – not compatible with IFRS4).

2. General design

The SFRDP XBRL taxonomy is an extension of the FINREP EBA ITS XBRL taxonomy**.** It references the applicable tables of the EBA taxonomy, but limits their scope to the cells identified in the ECB Regulation. The abbreviation codes and filing indicator codes for these tables include the "_dp" suffix (e.g. "F_01.01_dp"), while, when relevant, the labels of concepts have the words "(Data Points)" added to their labels (e.g. "Balance Sheet Statement [Statement of Financial Position]: Assets (Data Points)").

Similarly to the EBA XBRL taxonomies, individual and consolidated modules are defined in this taxonomy package. The ECB SFRDP XBRL taxonomy contains three modules as presented below:

FINREP_2016-B-DP	FINREP_Con_GAAP_DP	Financial Reporting Data Points, Consolidated (Prudential scope) National GAAP	Consolidated
FINREP_2016-B-Ind-DP	FINREP_Ind_GAAP_DP	Financial Reporting Data Points, Individual National GAAP	Individual
FINREP_2016-B-Ind-DP	FINREP_Ind_IFRS_DP	Financial Reporting Data Points, Individual IFRS	Individual

3. Taxonomy validation rules

The applicable validation rules from the referenced EBA XBRL taxonomy have been replicated in the SFRDP taxonomy and the suffix "_dp_xx" has been added to their codes. Their scope has been appropriately limited and the text of their error messages has been updated to correctly refer to the SFRDP tables. In addition, all applicable cross-table (i.e. between original FINREP tables and the SFRDP tables) validation rules have been created and included in the taxonomy. Appropriate assertion set files and filing indicator preconditions have been added to the modules.

For example, rule v1306_m is defined in the EBA FINREP taxonomy as follows: {F 08.02, r030,c010} <= {F 01.02, r070,c010}. In the case of the SFRDP taxonomy it is defined as:

- v1306_m_dp _1: {F 08.02_dp, r030,c010} <= {F 01.02_dp, r070,c010},
- v1306_m_dp _2: {F 08.02_dp, r030,c010} <= {F 01.02, r070,c010},
- v1306_m_dp _3: {F 08.02, r030,c010} <= {F 01.02_dp, r070,c010}.

4. Notes to version 1.0.0.0 of the taxonomy

A discrepancy has been identified in the taxonomy between some evaluations and the error message displayed. This discrepancy affects the error messages of approximately 50 validation rules. The validation rules are correctly defined in the taxonomy and are correctly evaluated, however their error message refers to columns or rows that have been removed from the data point templates. The list of affected validation rules is the following:

ID	Applicable SFRDP rows	Applicable SFRDP columns	Formula	Rows reported in VR error message	Columns reported in VR error message
v0853_m_dp_1	(290-320)		if {c030} != 0 then {c010} != 0 and {c020} != 0 and {c022} != 0 and {c025} != 0 and {c040} != 0	(010-320)	
v0869_m_dp_1		(030)	sum(r510-530) <= {r500}		(010-030)
v2709_m_dp_1		(010;020;060;070)	{r010} = sum(r020-060)		(010-120;200)
v2710_m_dp_1		(130;140;150)	{r010} = sum(r020-060)		(130-190)
v2712_m_dp_1		(010;020;060;070)	{r070} = sum(r080-120, r150)		(010-120;200)
v2713_m_dp_1		(130;140;150)	{r070} = sum(r080-120, r150)		(130-190)
v2715_m_dp_1		(010;020;060;070)	{r180} = {r010} + {r070}		(010-120;200)
v2716_m_dp_1		(130;140;150)	{r180} = {r010} + {r070}		(130-190)
v2718_m_dp_1		(010;020;060;070)	{r190} = sum(r200-240)		(010-120;200)
v2719_m_dp_1		(130;140;150)	{r190} = sum(r200-240)		(130-190)
v2721_m_dp_1		(010;020;060;070)	{r250} = sum(r260-310)		(010-120;200)
v2722_m_dp_1		(130;140;150)	{r250} = sum(r260-310)		(130-190)
v2724_m_dp_1		(010;020;060;070)	{r320} = {r190} + {r250}		(010-120;200)
v2725_m_dp_1		(130;140;150)	{r320} = {r190} + {r250}		(130-190)
v2727_m_dp_1		(010;020;060;070)	{r330} = {r180} + {r320}		(010-120;200)
v2728_m_dp_1		(130;140;150)	{r330} = {r180} + {r320}		(130-190)
v2730_m_dp_1		(010;020;060)	{r340} = sum(r350-400)		(010-020;060;110;200)
v2733_m_dp_1		(010;020;060)	{r410} = sum(r420-470)		(010-020;060;110;200)
v2736_m_dp_1		(010;020;060)	{r480} = sum(r490-540)		(010-020;060;110;200)
v2742_m_dp_1		(010;020;060;070)	{r130} <= {r120}		(010-120;200)
v2744_m_dp_1		(010;020;060;070)	{r140} <= {r120}		(010-120;200)
v2746_m_dp_1		(010;020;060;070)	{r160} <= {r150}		(010-120;200)
v2748_m_dp_1		(010;020;060;070)	{r170} <= {r150}		(010-120;200)
v2750_m_dp_1		(130;140;150)	{r130} >= {r120}		(130-190)
v2751_m_dp_1		(130;140;150)	{r140} >= {r120}		(130-190)

v2752_m_dp_1		(130;140;150)	{r160} >= {r150}		(130-190)
v2753_m_dp_1		(130;140;150)	{r170} >= {r150}		(130-190)
v3092_m_dp_1		(010)	{r010} = sum(r020-060)		(010-110;170)
v3095_m_dp_1		(010)	{r070} = sum(r080-120, r150)		(010-110;170)
v3098_m_dp_1		(010)	{r180} = {r010} + {r070}		(010-110;170)
v3101_m_dp_1		(010)	{r190} = sum(r200-240)		(010-110;170)
v3104_m_dp_1		(010)	{r250} = sum(r260-310)		(010-110;170)
v3107_m_dp_1		(010)	{r320} = {r190} + {r250}		(010-110;170)
v3110_m_dp_1		(010)	{r330} = {r180} + {r320}		(010-110;170)
v3113_m_dp_1		(010)	{r130} <= {r120}		(010-110;170)
v3115_m_dp_1		(010)	{r140} <= {r120}		(010-110;170)
v3117_m_dp_1		(010)	{r160} <= {r150}		(010-110;170)
v3119_m_dp_1		(010)	{r170} <= {r150}		(010-110;170)
v3897_s_dp_1	(010-270;300-380)	(010)	{F 01.01_dp} >= 0	(All)	(010)
v3898_s_dp_1	(010-180;220;240-300)	(010)	{F 01.02_dp} >= 0	(All)	(010)
v3899_s_dp_1	(010;040;050;080;235)	(010)	{F 01.03_dp} >= 0	(010;020;030;040;050;060;070;080;215;235)	(010)
v3900_s_dp_1	(010;090;150;160;200;210;340;350;360;370;390;580)	(010)	{F 02.00_dp} >= 0	(010;020;030;040;050;060;070;080;085;090;100;110;120;130;140;145;150;160;170;180;190;200;210;340;350;360;370;380;390;400;410;415;420;580)	(010)
v3912_s_dp_1	(050)	(020;030;040)	{F 05.00_dp} >= 0	(010;020;030;040;050;060;070;080;090;100)	(020;030;040)
v3913_s_dp_1	(050)	(060)	{F 05.00_dp} >= 0	(010;020;030;040;050;060;070;080;090;100;110;120)	(060)
v3914_s_dp_1	(050)	(050)	{F 05.00_dp} >= 0	(010;020;030;040;050;060;070;080;090;100;130)	(050)
v3915_s_dp_1	(050)	(010)	{F 05.00_dp} >= 0	(010;020;040;050;060;070;080)	(010)
v3922_s_dp_1	(060;100;110;150;160;200;210;250;260;300;310;350)	(020;030;035)	{F 08.01.a_dp} >= 0	(050;060;070;080;090;100;110;120;130;140;150;160;170;180;190;200;210;220;230;240;250;260;270;280;290;300;310;320;330;340;350;360;370;380;390;400;410;420;430;440)	(020;030;035)
v3924_s_dp_1	(060;100;110;150;160;200;210;250;260;300;310;350)	(010;034)	{F 08.01.a_dp} >= 0	(All)	(010;034)
v3926_s_dp_1	(030)	(All)	{F 08.02_dp} >= 0	(All)	(All)
v3931_s_dp_1	(290-320)	(010;020;022;025;030)	{F 10.00_dp} >= 0	(All)	(010;020;022;025;030)

v3933_s_dp_1	(500-530)	(030)	{F 11.01_dp} >= 0	(All)	(010;020;030)
v3935_s_dp_1	(230-260)	(010)	{F 11.02_dp} >= 0	(All)	(005;007;010)
v4154_m_dp_1	(010-180)	(130-150)	{F 18.00.b_dp} <= 0	(010-180)	(130-190)
v4216_h_dp_1		(010;020;060)	{r550} = +{r340} + {r410} + {r480}		(010;020;060;110;200)
v4217_h_dp_1		(010;020;060;070)	{r180} = {r010} + {r070}		(All)
v4218_h_dp_1		(010;020;060;070)	{r320} = {r190} + {r250}		(All)
v4219_h_dp_1		(130;140;150)	{r180} = {r010} + {r070}		(All)
v4220_h_dp_1		(130;140;150)	{r320} = {r190} + {r250}		(All)
v4224_h_dp_1		(010)	{r180} = {r010} + {r070}		(All)
v4225_h_dp_1		(010)	{r320} = {r190} + {r250}		(All)
v4355_s_dp_1	(010;020;030;040;050;060;070;080;090;100;110;120;130;140;150;160;170;180;190;200;210;220;230;240;250;260;270;280;290;300;310;320;330)	(070)	{F 18.00.a_dp} >= 0	(010;020;030;040;050;060;070;080;090;100;110;120;130;140;150;160;170;180;190;200;210;220;230;240;250;260;270;280;290;300;310;320;330)	(030;040;050;070;080;090;100;120)
v4356_s_dp_1	(All)	(010;020;060)	{F 18.00.a_dp} >= 0	(All)	(010;020;060;110;200)
v4358_s_dp_1	(All)	(010)	{F 19.00.a_dp} >= 0	(All)	(All)
v4360_s_dp_1	(340)	(010)	{F 19.00.a_dp} >= 0	(340)	(All)