

Moody's Analytics Regulatory Reporting solution - XBRL assertions

BRT – Regulatory Reporting – Product Management

Agenda

- 1 What is an XBRL assertion?
- 2 XBRL assertion demo
- 3 Covered regulation
- 4 Software version

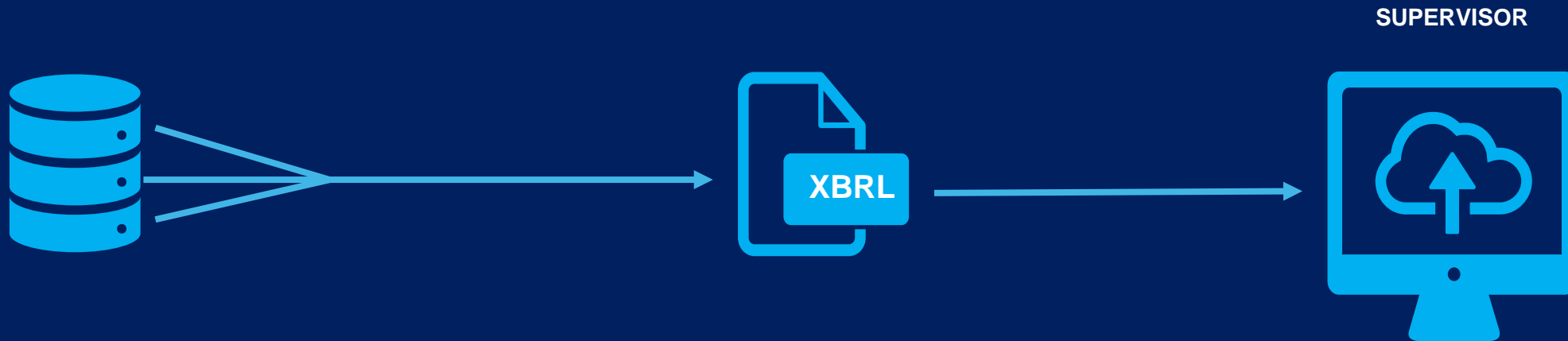
The background is a dark blue gradient with a pattern of glowing, slightly blurred binary code (0s and 1s) arranged in diagonal lines. A solid blue circle is positioned on the left side of the image.

01

**What is an XBRL
assertion?**

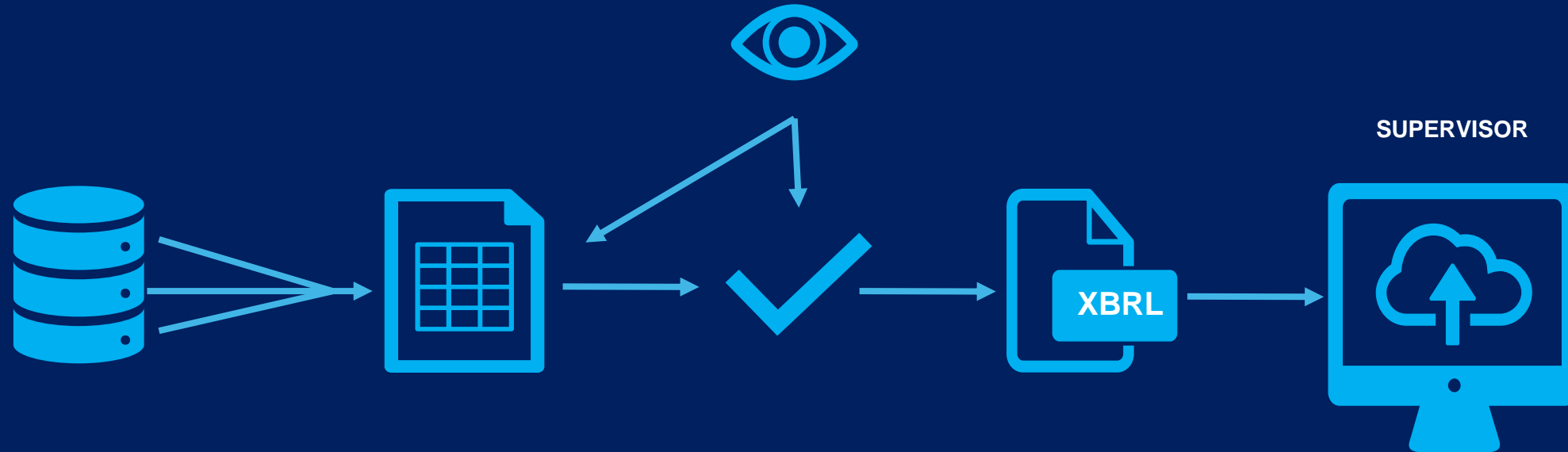
Reporting Data Flow – high level

XBRL instance is submitted on supervisor website



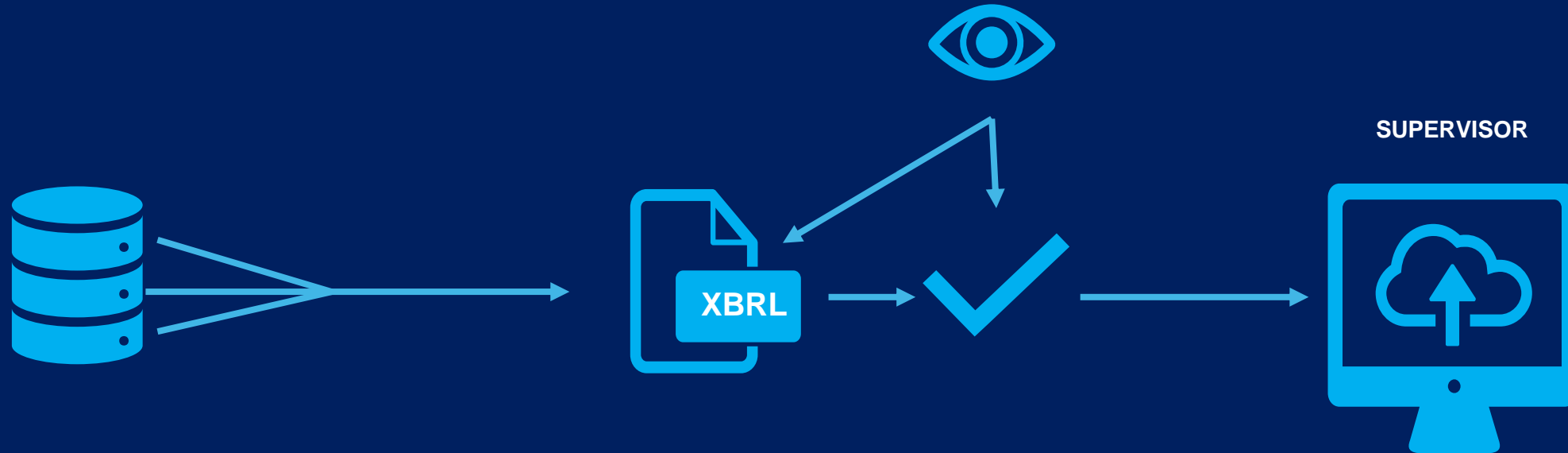
Reporting Data Flow – Validity Checks

Validations done on excel file – before XBRL instance is created



Reporting Data Flow – Assertions

Validations done on XBRL instance – just before submission



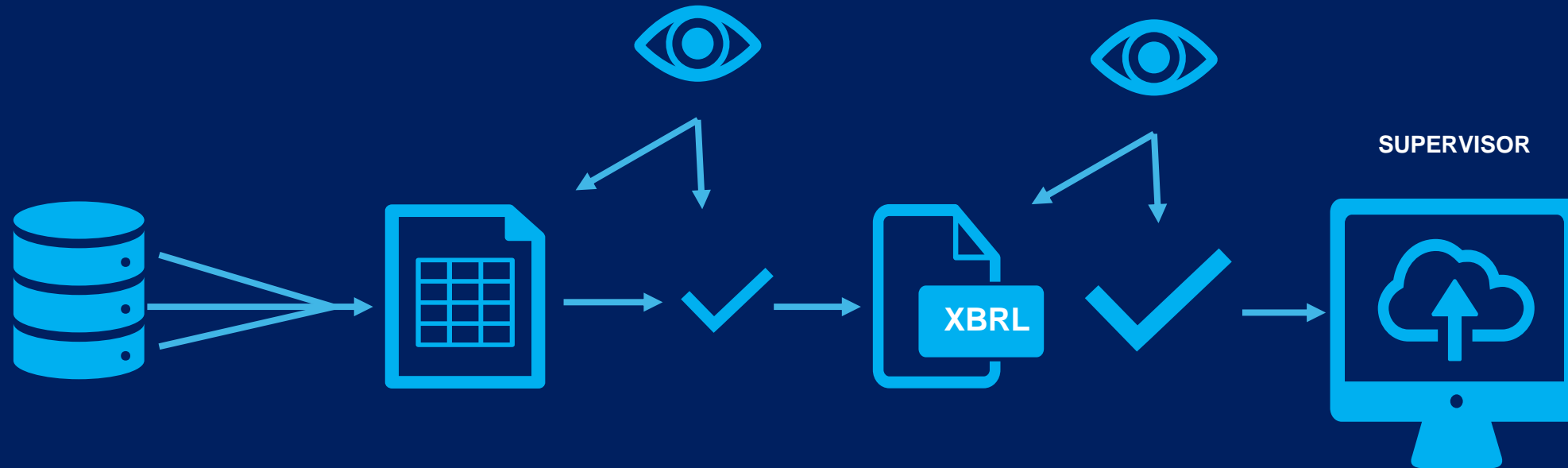
Reporting Data Flow – New Solution

Both assertions and validity checks are required

ID	Replaces	Changed in framework release	Last Change	Deactivated on	Reactivated on	Deleted	Not Implemented in XBRL	Type	Severit
v0985_m		2.9	Change					Manual	Blockin
v0986_m		2.9	Change					Manual	Blockin
v0987_m		2.9	Change					Manual	Blockin
v0988_m		2.9	Change					Manual	Blockin
v0992_m		2.9	Reactivate	6/23/2014	8/21/2019		y	Manual	Non-bl
v1047_m		2.9	Change					Manual	Blockin
v1048_m		2.9	Change					Manual	Blockin
v1068_m		2.9	Change					Manual	Blockin
v1069_m		2.9	Change	3/10/2016	4/27/2017			Manual	Blockin
v1099_m		2.9	Change					Manual	Blockin
v1139_m		2.9	Change	3/10/2017	3/10/2017			Manual	Blockin
v2701_h		2.9	Change					Hierarchy	Blockin
v2702_m		2.9	Change					Manual	Blockin

Reporting Data Flow – New Solution

Both assertions and validity checks are required



Example of Assertion

Assertion and VC

ID	Not Implemented in XBRL	Type	T1	T2	Formula	Prerequisites - apply rule (only) if specified tables are reported (or for module containing the table if written in square brackets)	If value missing (but table prerequisites met)	Arithmetic approach	Narrative explanation / error message
v0185_m		Manual	C 01.00		{r720, c010} = -{r970, c010}	C 01.00	treat as zero/empty string	Interval	
v4576_i	y	Identity	C 01.00	C 42.00	{C 01.00, r010, c010}=={C 42.00, r040, c010}	C 01.00 and C 42.00	do not run rule	Not applicable	

		Columns
		Amount
		010
(-) AT1 instruments of financial sector entities where the institution has a significant investment	710	33313 €€\$
(-) Excess of deduction from T2 items over T2 Capital	720	33406 €€\$
Excess of deduction from AT1 items over AT1 Capital (deducted in CET1)	740	33408 €€\$
(-) Additional deductions of AT1 Capital due to Article 3 CRR	744	55217 €€\$
AT1 capital elements or deductions - other	748	33344 €€\$
TIER 2 CAPITAL	750	33412 €€\$
Capital instruments and subordinated loans eligible as T2 Capital	v0185_m	Manual C 01.00 {r720, c010} = -{r970, c010}
IRB Excess of provisions over expected losses eligible	910	33338 €€\$
SA General credit risk adjustments	920	17459 €€\$
(-) Reciprocal cross holdings in T2 Capital	930	32686 €€\$
(-) T2 instruments of financial sector entities where the institution does not have a significant investment	940	33312 €€\$
(-) T2 instruments of financial sector entities where the institution has a significant investment	950	33315 €€\$
Excess of deduction from T2 items over T2 Capital (deducted in AT1)	970	33409 €€\$
(-) Additional deductions of T2 Capital due to Article 3 CRR	974	55219 €€\$
T2 capital elements or deductions - other	978	33346 €€\$

Example of VC

C 01.00 - Capital Adequacy - Own funds definition			
			Columns
			Amount
			010
OWN FUNDS	010		33413 €€\$
TIER 1 CAPITAL	015		84817 €€\$
COMMON EQUITY TIER 1 CAPITAL	020		33411 €€\$
Capital instruments eligible as CET1 Capital	030		33306 €€\$
Paid-up capital instruments	040		32673

v4576_i	y	Identity	C 01.00	C 42.00	{C 01.00, r010, c010}=={C 42.00, r040, c010}
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C 42.00 - Alternative definition of capital			
			Columns
			Amount
			010
Rows	Common Equity Tier 1 capital - fully phased-in definition	010	132948 €£\$
	Common Equity Tier 1 capital - transitional definition	020	33411 €£\$
	Total own funds - fully phased-in definition	030	132950 €£\$
	Total own funds - transitional definition	040	33413 €£\$
	Asset amount deducted - from CET1 items - fully phased-in definition	055	132951 €£\$

Assertion – things to know

Severity

ID	Severity	T1	T2	T3	T4
v0570_m	Error	C 18.00			
v0571_m	Error	C 18.00			
v0572_m	Error	C 18.00			
v0574_m	Error	C 18.00			
v0578_m	Warning	C 18.00			
v0579_m	Warning	C 18.00			



SUPERVISOR



Assertion – Things to know

Template <> table

Annex I - REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS			
COREP TEMPLATES			
Template number	Template code	Name of the template /group of templates	Short name
		CAPITAL ADEQUACY	CA
1	C 01.00	OWN FUNDS	CA1
2	C 02.00	OWN FUNDS REQUIREMENTS	CA2
3	C 03.00	CAPITAL RATIOS	CA3
4	C 04.00	MEMORANDUM ITEMS:	CA4
		CREDIT RISK	CR
7	C 07.00	CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: STANDARDISED APPROACH TO CAPITAL REQUIREMENTS	CR SA

TEMPLATE

TableID	TemplateID	OriginalTableCode	
325	337	A 00.01	Nature of Report (A)
304	59	C 00.01	Nature of Report (C)
74	60	C 01.00	Capital Adequacy - C
75	61	C 02.00	Capital Adequacy - F
76	62	C 03.00	Capital Adequacy - F
77	63	C 04.00	Capital Adequacy - M
78	64	C 05.01	Capital Adequacy - T
79	65	C 05.02	Capital Adequacy - T
80	66	C 06.00	Group Solvency
326	66	C 06.01	Group Solvency - To
389	375	C 06.01	Group Solvency - Total
390	376	C 06.02	Group Solvency
81	67	C 07.00.a	Credit and counterparty credit risks and free deliveries: Standardised
82	67	C 07.00.b	Credit and counterparty credit risks and free deliveries: Standardised
83	67	C 07.00.c	Credit and counterparty credit risks and free deliveries: Standardised
84	67	C 07.00.d	Credit and counterparty credit risks and free deliveries: Standardised

Table of Contents	
COREP 2.8	Changes in 2.8.1.1 vs 2.8 highlighted in yellow. Errata corrections to 2.8.1.1 initial documentation highlighted in blue.
C 07.00.a	Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements
C 07.00.b	Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements - Of which: Arising from Counterparty Credit Risk
C 07.00.c	Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements - Memorandum items - Secured on Property
C 07.00.d	Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements - Memorandum items - in default
C 08.01.a	Credit and counterparty credit risks and free deliveries: IRR Approach to capital requirements - TOTAL

table / annotated template

Assertion – Things to know

One assertions can be executed several times

ID	rows	columns	sheets	Formula
v3540_i				{F 11.01, r500 , c030}=={F 11.02, r230 , c010}
v3541_i				{F 11.01, r500 , c040}=={F 11.02, r230 , c020}
v3542_i				{F 16.03, r180 , c010}=={F 16.04, r140 , c010}
v3684_s	(040;045;050;060;210;220)	(010)		{C 01.00} >= 0
v3685_s	(070;080;090;091;092;170)	(010)		{C 01.00} <= 0
v3686_s	(All)	(010)		{C 02.00} >= 0
v3687_s	(130;140;150;160;170;180)	(010)		{C 03.00} >= 0
v3688_s	(010;020;030;040;050;060)	(010)		{C 04.00} >= 0
v3689_s	(010;140;170;200;210;212)	(040)		{C 05.01} >= 0
v3690_s	(020;030;040;050;060;070)	(010)		{C 05.01} >= 0
v3691_s	(020;030;040;050;060;070)	(020)		{C 05.01} >= 0
v3692_s	(020;030;040;050;060;070)	(030)		{C 05.01} >= 0
v3693_s	(080;090;091;092;120;133)	(060)		{C 05.01} >= 0
v3694_s	(010;020;090)	(020;030;040;060)		{C 05.02} >= 0
v3695_s	(All)	(010)		{C 05.02} >= 0
v3696_s	(All)	(060;070;080;090;100;110;120;130;140;150;160;170;180)		{C 06.02} >= 0
v3697_s	(010;015;020;030;040;050)	(200)	(All)	{C 07.00.a} >= 0
v3698_s	(010;015;020;030;040;050)	(010)	(All)	{C 07.00.a} >= 0
v3699_s	(010;015;020;030;040;050)	(030)	(All)	{C 07.00.a} <= 0

N-N relation ship

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02

XBRL assertion demo

XBRL Assertions – Summary of Results

Regulatory Reports

Prepared Audit Reports

Transactional Reports

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<input type="checkbox"/>	Lock...	Profile	Supervisor	Framework	Report	Format		Check Results	Assertions	Company
<input type="checkbox"/>		Deepak COREP	CRD	COREP OF EBA2.8	COREP CRD 08 CR IRB 1	EXCEL - ENVELOPE - INSTANCE		37/100	17/191	ALL_DB_1
<input type="checkbox"/>		Deepak COREP	CRD	COREP OF EBA2.8	COREP CRD 07 CR SA	EXCEL - ENVELOPE - INSTANCE		37/100	17/191	ALL_DB_1
<input checked="" type="checkbox"/>		Deepak COREP	CRD	COREP OF EBA2.8	COREP CRD 02 CA2	EXCEL - ENVELOPE - INSTANCE		37/100	17/191	ALL_DB_1
<input type="checkbox"/>		Deepak COREP	CRD	COREP OF EBA2.8	COREP CRD 01 CA1	EXCEL - ENVELOPE - INSTANCE		37/100	17/191	ALL_DB_1

ID	Status	Message	Runs Count	Failed Runs Count	Ok Runs Count	Time
eba_v0212_m	ok	v0212_m: [C 02.00] {{r430, c010}} >= {{r440, c010}} FAILS because iaf:numeric-greater-equal-than({eba_fmt:int...	0	0	0	3
eba_v0213_m	ok	v0213_m: [C 02.00] {{r530, c010}} = {{r540, c010}} + {{r550, c010}} + {{r555, c010}} + {{r560, c010}} + {{r570, c0...	0	0	0	4
eba_v0214_m	ok	v0214_m: [C 02.00] {{r590, c010}} = {{r600, c010}} + {{r610, c010}} + {{r620, c010}} FAILS because iaf:numeric-e...	0	0	0	4
eba_v0215_m	ok	v0215_m: [C 02.00] {{r640, c010}} = {{r650, c010}} + {{r660, c010}} + {{r670, c010}} FAILS because iaf:numeric-e...	0	0	0	3
eba_v0216_m	ok	v0216_m: [C 02.00] {{r690, c010}} >= {{r710, c010}} + {{r750, c010}} + {{r760, c010}} + {{r770, c010}} + {{r910, c...	0	0	0	4
eba_v0217_m	ok	v0217_m: [C 02.00] {{r710, c010}} >= {{r720, c010}} + {{r730, c010}} + {{r740, c010}} FAILS because iaf:numeric-...	0	0	0	3
eba_v0305_m	ok	v0305_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130, All sheets)] {{c090}} = {{c050}} + {{c060}}...	56	0	56	553
eba_v0306_m	ok	v0306_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130, All sheets)] {{c110}} = {{c040}} + {{c090}}...	58	0	58	182
eba_v0307_m	failed	v0307_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130, All sheets)] {{c150}} = {{c110}} + {{c120}}...	58	6	52	191
eba_v0308_m	failed	v0308_m: [C 07.00.a (r010;020;030;040;050;060;080;140;150;160;170;180;190;200;210;220;230;240;250;260;2...	106	14	92	470
eba_v0309_m	ok	v0309_m: [C 07.00.a (r090;110;130, All sheets)] {{C 07.00.a, c200}} = {{C 07.00.b, c210}} FAILS because iaf:nu...	14	0	14	49
eba_v0310_m	failed	v0310_m: [C 07.00.a (c010;030;040;050;060;070;080;090;100;110;120;130;140;150;200;215;220, All sheets)] {{r...	238	16	222	885
eba_v0311_m	ok	v0311_m: [C 07.00.a (c160;170;180;190, All sheets)] {{r010}} = {{r080}} FAILS because iaf:numeric-equal({eba_f...	35	0	35	55
eba_v0312_m	failed	v0312_m: [C 07.00.a (c150;160;170;180;190;200;215;220;230;240, All sheets)] {{r010}} = {{r140}} + {{r150}} + {{r...	119	3	116	956
eba_v0313_m	failed	v0313_m: [C 07.00.a (c010;030;040, All sheets)] {{r010}} = {{r140}} + {{r150}} + {{r160}} + {{r170}} + {{r180}} + {{r...	42	6	36	282
eba_v0314_m	ok	v0314_m: [C 07.00.a (c010;200, All sheets)] {{r090}} >= {{r100}} FAILS because iaf:numeric-greater-equal-than({...	13	0	13	30
eba_v0315_m	ok	v0315_m: [C 07.00.a (c010;200, All sheets)] {{r110}} >= {{r120}} FAILS because iaf:numeric-greater-equal-than({...	14	0	14	33
eba_v0316_m	ok	v0316_m: [C 07.00.a (All sheets)] {{r140, c215}} = 0 FAILS because {eba_fmt:interval(\$a)} = 0 is not true	6	0	6	17
eba_v0317_m	ok	v0317_m: [C 07.00.a (All sheets)] {{r140, c220}} = 0 FAILS because {eba_fmt:interval(\$a)} = 0 is not true	6	0	6	16
eba_v0318_m	ok	v0318_m: [C 07.00.a (All sheets)] {{r150, c215}} = {{r150, c200}} * 2% FAILS because iaf:numeric-equal({eba_fm...	3	0	3	29
eba_v0319_m	ok	v0319_m: [C 07.00.a (All sheets)] {{r170, c215}} = {{r170, c200}} * 10% FAILS because iaf:numeric-equal({eba_f...	3	0	3	19
eba_v0320_m	ok	v0320_m: [C 07.00.a (All sheets)] {{r180, c215}} = {{r180, c200}} * 20% FAILS because iaf:numeric-equal({eba_f...	9	0	9	33
eba_v0321_m	ok	v0321_m: [C 07.00.a (All sheets)] {{r190, c215}} = {{r190, c200}} * 35% FAILS because iaf:numeric-equal({eba_f...	4	0	4	21
eba_v0322_m	failed	v0322_m: [C 07.00.a (All sheets)] {{r200, c215}} = {{r200, c200}} * 50% FAILS because iaf:numeric-equal({eba_f...	11	3	8	33

XBRL Assertions – Severity of Error

Download XML Results

ID	Status	Severity	View in Report	Message	Runs Count	Ok Runs C...	Failed Runs Count	Time	Assertion Type
s2md_BV783-3	failed	WARNING	Yes	BV783-3: {{S.06.02.04.01,c0170}} = {{S.06.02.04.01,c01...	1,973	1,972	1	10,877	valueAssertion
s2md_BV784-3	failed	WARNING	Yes	BV784-3: {{S.06.02.04.01,c0170}} = {{S.06.02.04.01,c01...	2,674	2,632	42	17,400	valueAssertion
s2md_BV790-3	failed	ERROR	Yes	BV790-3: empty({{S.06.02.04.01,c0130}}) and not(empt...	4,647	2,674	1,973	6,083	valueAssertion
s2md_BV772-3	failed	WARNING	Yes	BV772-3: if {{S.01.01.04.01,r0550,c0010}}=[s2c_CN:x1] ...	1	0	1	208	valueAssertion
s2md_BV793-3	failed	WARNING	Yes	BV793-3: not(empty({{S.06.02.04.02,c0320}})) or not(e...	1,299	900	399	3,059	valueAssertion
s2md_BV914-1	failed	WARNING	Yes	BV914-1: [(c0120)] {{S.27.01.04.02, r0820}} = exp({{S...	1	0	1	480	valueAssertion
s2md_BV780-3	failed	WARNING	Yes	BV780-3: matches({{S.06.02.04.02,c0290}},*((XL) (XT)...	856	299	557	10,448	valueAssertion

Download XML Results

ID	Status	Severity	View in Report	Message	Runs Count	Ok Runs C...	Failed Runs Count	Time	Assertion Type
s2md_BV645_1-2	ok	ERROR	Yes	BV645_1-2: if {{S.26.05.04.05, r0010,c0010}} = [s2c_AP...	1	1	0	210	valueAssertion
s2md_BV651_1-2	ok	ERROR	Yes	BV651_1-2: [(c0020)] {{S.26.06.04.01, r0320}} = min({{...	1	1	0	73	valueAssertion
s2md_BV671-1	ok	ERROR	Yes	BV671-1: [(c0100)] {{S.25.01.04.02, r0220}} = {{S.25.01...	1	1	0	124	valueAssertion
s2md_BV678-1	ok	WARNING	Yes	BV678-1: if {{S.26.05.04.05, r0010,c0010}} = [s2c_AP:x...	1	1	0	134	valueAssertion
s2md_BV680-1	ok	WARNING	Yes	BV680-1: if {{S.26.05.04.05, r0010,c0010}} = [s2c_AP:x...	1	1	0	130	valueAssertion
s2md_BV702-3	ok	ERROR	Yes	BV702-3: if {{S.01.02.04.01, r0170,c0010}} = [s2c_PU:x...	1	1	0	599	valueAssertion
s2md_BV707-3	ok	WARNING	Yes	BV707-3: {{S.01.02.04.01, r0090,c0010}} le {{S.06.02.04...	1,418	1,418	0	1,790	valueAssertion

XBRL Assertions – Excel Viewer

Navigation search

Home

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Process

Results

Reports

Reports Summary

Reports Approval

Reports Monitoring

Cell Adjustment Approval

XBRL Summary

Business Reporting

Explore

XBRL Summary

+ Load New

Evaluate Assertion

<input type="checkbox"/>	Taxonomy	File Status	File Name	Timestamp	Assertions Status	Comment
<input checked="" type="checkbox"/>	CRD/COREP OF EBA2.8 - 2.8.1.1 - corep_of_con	✓	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest Marc for d...	02 Dec 2019 04:04:04 PM	17/191	
<input type="checkbox"/>	CRD/COREP OF EBA2.8 - 2.8.1.1 - corep_of_con	✓	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest.xbrl	02 Dec 2019 02:35:19 PM	8/23	

Details : COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest Marc for documentation.xbrl

Assertion Results

Instance History

Download XML Results

<input type="checkbox"/>	ID	Status	View in Report	Message	Runs Count	Ok Runs C...	Failed Run...	Time
<input type="checkbox"/>	eba_v0206_m	ok	Yes	v0206_m: [C 02.00] {{(r050, c010)}} = {{(r060, c010)}} + {{(r220, c010)}} FAILS because iaf:numeric-equal(...	1	1	0	5
<input type="checkbox"/>	eba_v0207_m	ok	Yes	v0207_m: [C 02.00] {{(r060, c010)}} = {{(r070, c010)}} + {{(r080, c010)}} + {{(r090, c010)}} + {{(r100, c010)}} + ...	1	1	0	19
<input type="checkbox"/>	eba_v0305_m	ok	Yes	v0305_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130, All sheets)] {{(c090)}} = {{(c050)}}...	56	56	0	186
<input type="checkbox"/>	eba_v0306_m	ok	Yes	v0306_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130, All sheets)] {{(c110)}} = {{(c040)}}...	58	58	0	214
<input type="checkbox"/>	eba_v0307_m	failed	Yes	v0307_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130, All sheets)] {{(c150)}} = {{(c110)}}...	58	52	6	143
<input type="checkbox"/>	eba_v0308_m	failed	Yes	v0308_m: [C 07.00.a (r010;020;030;040;050;060;080;140;150;160;170;180;190;200;210;220;230;240;...	106	92	14	378
<input type="checkbox"/>	eba_v0309_m	ok	Yes	v0309_m: [C 07.00.a (r090;110;130, All sheets)] {{(C 07.00.a, c200)}} = {{(C 07.00.b, c210)}} FAILS becau...	14	14	0	35
<input type="checkbox"/>	eba_v0310_m	failed	Yes	v0310_m: [C 07.00.a (c010;030;040;050;060;070;080;090;100;110;120;130;140;150;200;215;220, All ...	238	222	16	609
<input type="checkbox"/>	eba_v0311_m	ok	Yes	v0311_m: [C 07.00.a (c160;170;180;190, All sheets)] {{(r010)}} = {{(r080)}} FAILS because iaf:numeric-eq...	35	35	0	53
<input type="checkbox"/>	eba_v0312_m	failed	Yes	v0312_m: [C 07.00.a (c150;160;170;180;190;200;215;220;230;240, All sheets)] {{(r010)}} = {{(r140)}} + {{(r...	119	116	3	601
<input type="checkbox"/>	eba_v0313_m	failed	Yes	v0313_m: [C 07.00.a (c010;030;040, All sheets)] {{(r010)}} = {{(r140)}} + {{(r150)}} + {{(r160)}} + {{(r170)}} + {{(r...	42	36	6	238
<input type="checkbox"/>	eba_v0314_m	ok	Yes	v0314_m: [C 07.00.a (c010;200, All sheets)] {{(r090)}} >= {{(r100)}} FAILS because iaf:numeric-greater-e...	13	13	0	27
<input type="checkbox"/>	eba_v0315_m	ok	Yes	v0315_m: [C 07.00.a (c010;200, All sheets)] {{(r110)}} >= {{(r120)}} FAILS because iaf:numeric-greater-e...	14	14	0	29
<input type="checkbox"/>	eba_v0316_m	ok	Yes	v0316_m: [C 07.00.a (All sheets)] {{(r140, c215)}} = 0 FAILS because {eba_fmt:interval(\$a)} = 0 is not tr...	6	6	0	23

XBRL Assertions – Simple Example

Details : COFREP-B00000000-2015-09-CCOREP-00-N-N-I-CCOREPTest Marc for documentation.xbrl

Assertion Results Instance History

Download

ID	Report	Message	Runs Count	Ok Runs C...	Failed Run...	Time	Assertion Type	Severity
eba_v0172_m	Yes	v0172_m: [C 01.00 (c010)] {{r020}} = {{r030}} + {{r130}} + {{r180}} + {{r200}} + {{r210}} + {{r220}} + {{r230}} + {{r240}} ...	1	1	0	25	valueAssertion	
eba_v0175_m	Yes	v0175_m: [C 01.00] {{r130, c010}} = {{r140, c010}} + {{r150, c010}} FAILS because iaf:numeric-equal({eba_fmt:interv...	1	1	0	4	valueAssertion	
eba_v0178_m	Yes	v0178_m: [C 01.00] {{r300, c010}} = {{r310, c010}} + {{r320, c010}} + {{r330, c010}} FAILS because iaf:numeric-equal(...	1	1	0	4	valueAssertion	
eba_v0185_m	Yes	v0185_m: [C 01.00] {{r720, c010}} = -{{r970, c010}} FAILS because iaf:numeric-equal({eba_fmt:interval(\$a)}, iaf:nume...	1	0	1	3	valueAssertion	
eba_v0315_m	Yes	v0315_m: [C 08.01.a (r010;070, All sheets)] {{r110}} >= {{r120}} FAILS because iaf:numeric-greater-equal-than({eba_...	14	14	0	24	valueAssertion	
eba_v0320_m	Yes	v0320_m: [C 08.01.b (r010;070, All sheets)] {{r180, c200}} * 20% FAILS because iaf:numeric-equal({eba_fmt:int...	9	9	0	22	valueAssertion	
eba_v0330_m	No	v0330_m: [C 08.01.b (r010;070, All sheets)] {{C 08.01.b, c120}} <= {{...	0	0	0	29	valueAssertion	
eba_v0333_m	No	v0333_m: [C 08.01.b (r010;070, All sheets)] {{C 08.01.b, c100}} <= {{...	0	0	0	29	valueAssertion	
eba_v0334_m	No	v0334_m: [C 08.01.b (r010;070, All sheets)] {{C 08.01.b, c130}} <= {{...	0	0	0	28	valueAssertion	
eba_v0335_m	No	v0335_m: [C 08.01.a (r010;070, All sheets)] {{c140}} <= {{c110}} FAILS because iaf:numeric-less-equal-than({eba_fm...	0	0	0	12	valueAssertion	
eba_v1658_m	Yes	v1658_m: [C 07.00.c (r290;310, All sheets)] {{c200}} >= {{c210}} FAILS because iaf:numeric-greater-equal-than({eba_...	5	5	0	16	valueAssertion	
eba_v1662_m	No	v1662_m: [C 08.01.a (All rows, All sheets)] {{c090}} = {{c020}} + {{c070}} + {{c080}} FAILS because iaf:numeric-equal...	0	0	0	120	valueAssertion	

Assertion linked to Single Report and Sheet

Clicking on the link for such an Assertion will take you directly to the report without any pop-up

	A	B
76	(-) AT1 instruments of financial sector entities where the institution has a significant investment	190
77	(-) Excess of deduction from T2 items over T2 Capital	191
78	Other transitional adjustments to AT1 Capital	-431148552
79	Excess of deduction from AT1 items over AT1 Capital (deducted in CET1)	192
80	(-) Additional deductions of AT1 Capital due to Article 3 CRR	193
81	AT1 capital elements or deductions - other	194
82	TIER 2 CAPITAL	2111242133
83	Capital instruments and subordinated loans eligible as T2 Capital	1194
84	Paid up capital instruments and subordinated loans	195
85	Memorandum item: Capital instruments and subordinated loans not eligible	196
86	Share premium	197
87	(-) Own T2 instruments	600
88	(-) Direct holdings of T2 instruments	199
89	(-) Indirect holdings of T2 instruments	200
90	(-) Synthetic holdings of T2 instruments	201
91	(-) Actual or contingent obligations to purchase own T2 instruments	202
92	Transitional adjustments due to grandfathered T2 Capital instruments and subordinated loans	2090209000
93	Instruments issued by subsidiaries that are given recognition in T2 Capital	114757500
94	Transitional adjustments due to additional recognition in T2 Capital of instruments issued by subsidiaries	203
95	IRB Excess of provisions over expected losses eligible	0
96	SA General credit risk adjustments	204
97	(-) Reciprocal cross holdings in T2 Capital	205
98	(-) T2 instruments of financial sector entities where the institution does not have a significant investment	206
99	(-) T2 instruments of financial sector entities where the institution has a significant investment	207
100	Other transitional adjustments to T2 Capital	-93727213
101	Excess of deduction from T2 items over T2 Capital (deducted in AT1)	208
102	(-) Additional deductions of T2 Capital due to Article 3 CRR	209
103	T2 capital elements or deductions - other	210
104		

Cells Linked to
Assertion Highlighted
in Green

Report Assertions Results

Selected Assertions Results

Selected Adjustments



Download XML File

ID	↑	Status	View in Report	Message	Runs Co
eba_v0184_m		ok	Yes	v0184_m: [C 01.00] {{(r580, c010)}} = {{(r590, c010)}} + {{(r620, c010)}} + {{(r621, c010)}} FAILS because iaf:numeric-equal(...	
eba_v0185_m		failed	Yes	v0185_m: [C 01.00] {{(r720, c010)}} = -{{(r970, c010)}} FAILS because iaf:numeric-equal({(eba_fmt:interval(\$a)), iaf:nume...	
eba_v0186_m		ok	Yes	v0186_m: [C 01.00 (c010)] {{(r750)}} = {{(r760)}} + {{(r880)}} + {{(r890)}} + {{(r900)}} + {{(r910)}} + {{(r920)}} + {{(r930)}} + {{(r940)}} ...	

XBRL Assertions – Multi Sheet/Report Example

Assertion Results
Instance History

Download XML Results

ID	Status	View in Report	Message	Runs Count	Ok Runs C...	Failed Run...	Time
eba_v0206_m	ok	Yes	v0206_m: [C 02.00] {{r050, c010}} = {{r060, c010}} + {{r220, c010}} FAILS because iaf:numeric-equal({...	1	1	0	5
eba_v0207_m	ok	Yes	v0207_m: [C 02.00] {{r060, c010}} = {{r070, c010}} + {{r080, c010}} + {{r090, c010}} + {{r100, c010}} + ...	1	1	0	19
eba_v0305_m	ok	Yes	...	56	56	0	186
eba_v0306_m	ok	Yes	...	58	58	0	214
eba_v0307_m	failed	Yes	...	58	52	6	143
eba_v0308_m	failed	Yes	...	106	92	14	378
eba_v0309_m	ok	Yes	...	14	14	0	35
eba_v0310_m	failed	Yes	...	238	222	16	609
eba_v0311_m	ok	Yes	...	35	35	0	53
eba_v0312_m	failed	Yes	...	119	116	3	601
eba_v0313_m	failed	Yes	...	42	36	6	238
eba_v0314_m	ok	Yes	v0314_m: [C 07.00.a (c010;200, All sheets)] {{r090}} >= {{r100}} FAILS because iaf:numeric-greater-e...	13	13	0	27
eba_v0315_m	ok	Yes	v0315_m: [C 07.00.a (c010;200, All sheets)] {{r110}} >= {{r120}} FAILS because iaf:numeric-greater-e...	14	14	0	29
eba_v0316_m	ok	Yes	v0316_m: [C 07.00.a (All sheets)] {{r140, c215}} = 0 FAILS because {eba_fmt:interval(\$a)} = 0 is not tr...	6	6	0	23
eba_v0317_m	ok	Yes	v0317_m: [C 07.00.a (All sheets)] {{r140, c220}} = 0 FAILS because {eba_fmt:interval(\$a)} = 0 is not tr...	6	6	0	14
eba_v0318_m	ok	Yes	v0318_m: [C 07.00.a (All sheets)] {{r150, c215}} = {{r150, c200}} * 2% FAILS because iaf:numeric-equ...	3	3	0	24
eba_v0319_m	ok	Yes	v0319_m: [C 07.00.a (All sheets)] {{r170, c215}} = {{r170, c200}} * 10% FAILS because iaf:numeric-equ...	3	3	0	19
eba_v0320_m	ok	Yes	v0320_m: [C 07.00.a (All sheets)] {{r180, c215}} = {{r180, c200}} * 20% FAILS because iaf:numeric-equ...	9	9	0	29

Select the report/sheet to display

Report: C_07.00

Sheet Name: Standardised Approach|Exposur05

Display Cancel

XBRL Assertions - Multi Sheet/Report Example

XBRL Summary Content: COFREP-B00000000-2015-09-CCORE...

Select Report: C_07.00 Adjust Submit Failed Assertion / Total Assertion: 17/191

Display Options: Validation Results

Search: []

	H	I	J	K	L	M	N	O	P	Q	R
9											
10											
11											
12											
13											
14	0	-3122866935	3130716791	7715837849	0	-176029801	-4588568	7539808048			
15	0	-200000	200000	25439754	0	0	0	25439754	2020600		4588700
16											
17	0	-883989	11089	290245230	166515	-2024949	-18008	288386796			
18											
19	0	-784160	619000	116529863250	0	-1020879	-137811	116528924691			
20											
21											
22											
23											
24								12034100	0	0	0
25								1672289	0	0	0
26								12000	0	0	0
27								3560960715	0	0	4400000
28								210000			

Standardised Approach|Exposur05 Standardised Approach|Exposur06 Standardised Approach|Exposur07 Standardised Appra ...

Report Assertions Results Selected Assertions Results Selected Adjustments

Download XML File

ID	Status	View in Report	Message	Runs Count	Ok Runs C...	Failed Run...	Time	Assertion Type	Severity
eba_v4755_m	ok	Yes	v4755_m: [C 07.00.a (r010;015;020;030;040;050;060;070;080;090;110;130, All sheets)] abs(((c090))) <= ((c040)) FAI...	58	58	0	90	valueAssertion	
eba_v0308_m	failed	Yes	v0308_m: [C 07.00.a (r010;020;030;040;050;060;080;140;150;160;170;180;190;200;210;220;230;240;250;260;270;28...	106	92	14	387	valueAssertion	
eba_v0307_m	failed	Yes	v0307_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130, All sheets)] ((c150)) = ((c110)) + ((c120)) + {{...	58	52	6	144	valueAssertion	

XBRL Assertions: Tips for Failed Assertions

XBRL Summary
Content: COFREP-B00000000-2015-09-CCORE...

Select Report: C_07.00
Display Options: Validation Results
Adjust
Submit
Failed Assertion / Total Assertion: 17/191

W6
2804628058

	L	M	N	O	P	Q	R	S	T	U
4	Volatility adjustment to the exposure	(-) Financial collateral: adjusted value (Cvam)			0%	20%	50%	100%		
5			(-) of which: Volatility and maturity adjustments							
6	116695	-213361413	-49023031	41294393261	500762133	2009257225	2013114972	13767187	38178406313	36594075091
7										
8										
9										
10										
11										
12										
13										
14	0	-202426784	-49020638	35632146836					35631066836	34768899564
15	0	-9930000	0	4536901517	500762133	2009257225	2013114972	13767187	1422176123	709984654
16										
17	116695	-690855	-2393	147710443					147710443	147665927

Standardised Approach|Exposur06
Standardised Approach|Exposur07
Standardised Approach|Exposur08
Standardised Approa ...

Report Assertions Results
Selected Assertions Results
Selected Adjustments

Download XML File

ID	Status	View in Report	Message	Runs Count	Ok Runs C...	Failed Run...	Time	Assertion Type	Severity
eba_v0307_m	Failed	Yes	v0307_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130, All sheets)] {{c150}} = {{c110}} + {{c120}} + {{c...	58	52	6	191	valueAssertion	
eba_v0308_m	Failed	Yes	v0308_m: [C 07.00.a (r010;020;030;040;050;060;080;140;150;160;170;180;190;200;210;220;230;240;250;260;270;28...	106	92	14	470	valueAssertion	
eba_v0309_m	Ok	Yes	v0309_m: [C 07.00.a (r090;110;130, All sheets)] {{C 07.00.a, c200}} = {{C 07.00.b, c210}} FAILS because iaf:numeric...	14	14	0	49	valueAssertion	

XBRL Assertions - Tips for Failed Assertions

XBRL Summary Content: COFREP-B00000000-2015-09-CCORE...

Select Report: C_07.00 Failed Assertion / Total Assertion: 17/191

Display Options: Validation Results

T15 1422176123

	L	M	N	O	P	Q	R	S	T	U
4	Volatility adjustment to the exposure	(-) Financial collateral: adjusted value (Cvam)			0%	20%	50%	100%		
5			(-) of which: Volatility and maturity adjustments							
6	116695	-213361413	-49023031	41294393261	500762133	2009257225	2013114972	13767187	38178406313	36594075091
7										
8										
9										
10										
11										
12										
13										
14	0	-202426784	-49020638	35632146836					35631066836	34768899564
15	0	-9930000	0	4536901517	500762133	2009257225	2013114972	13767187	1422176123	709984654
16										
17	116695	-690855	-2393	147710443					147710443	147665927

Standardised Approach|Exposur06 Standardised Approach|Exposur07 Standardised Approach|Exposur08 Standardised Appra ...

Report Assertions Results Selected Assertions Results Selected Adjustments

Actual Failed Assertion

ID	Status	Severity	Message
eba_v0308_m	ok		v0308_m: [C 07.00.a (r010;020;030;040;050;060;080;140;150;160;170;180;190;200;210;220;230;240;250;260;270;280, All sheets)] {(c200)} = {(c150)} - {(c...
<input checked="" type="checkbox"/> eba_v0310_m	failed		v0310_m: [C 07.00.a (c010;030;040;050;060;070;080;090;100;110;120;130;140;150;200;215;220, All sheets)] {(r010)} = {(r070)} + {(r080)} + {(r090)} + {(r...
eba_v3697_s	ok		v3697_s: [C 07.00.a (r010;015;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, c200...

XBRL Adjustments in Excel viewer

Home XBRL Summary Content: COFREP-B00000000-2015-09-CCORE...

Select Report: C_01.00 Adjust Submit Failed Assertion / Total Assertion: 17/191

Display Options: Validation Results

"Adjust" button to make changes

B101 208

Report: C_01.00
Sheet Name: IC 01.00 (CA 1)
Row: 101
Column: B
Rank: 1
Status: New
Current Value: 208
Initial Value: 208
New Value: -191
Difference: -399
Adjustment Reason Code: Validation error
Comment: Change made to rectify error
Last Modified by:
Last Adjustment Date:

Save Delete Cancel

ID	Status	Message
eba_v0178_m	ok	
eba_v0185_m	failed	
eba_v1771_h	ok	
eba_v0180_m	ok	Yes
eba_v0183_m	ok	Yes
eba_v0187_m	ok	Yes

Failed Run...	Time	Assertion Type	Se
0	4	valueAssertion	
1	3	valueAssertion	
0	5	valueAssertion	
0	4	valueAssertion	
0	5	valueAssertion	
0	7	valueAssertion	

Saved Adjustments in Excel Viewer

Home XBRL Summary Content: COFREP-B00000000-2015-09-CCORE...

Select Report: C_01.00 Adjust Submit

Display Options: Adjustments

Click on 'Submit' button to submit all adjustments

Change Display Option to "Adjustments" to see adjustments made

"Saved" Adjustments - Blue

Adjustment for Selected Cell here.

Row	Column	Status	Previous Value	New Value	Difference	Comment	Adjustment Reason Code	Last Modified by	Adjustment Date
101	B	Pending (Edit...	208	-191	-399	Change made t...	VALIDATION_ERROR	RR_PM_SAU	31 Oct 2019 06:38:14 PM

New Instance Generated with Assertion Results

XBRL Summary

+ Load New
Evaluate Assertion

<input type="checkbox"/>	Taxonomy	File Status	File Name	Timestamp	Comment
<input checked="" type="checkbox"/>	CRD/COREP OF EBA2.8 - 2.8.1.1 - corep_of_con	✓	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest M...	02 Dec 2019 04:04:04 PM	
<input type="checkbox"/>	CRD/COREP OF EBA2.8 - 2.8.1.1 - corep_of_con	✓	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREP.xbrl	02 Dec 2019 02:35:19 PM	

Details : COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest Marc for documentation.xbrl

Assertion Results
Instance History

Download XML Results

<input type="checkbox"/>	ID	Status	View in Report	Message	Runs Count	Ok Runs C...	Failed Run...	Time
<input type="checkbox"/>	eba_v0306_m	ok	Yes	v0306_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130; All sheets)] {{c110}} = {{c110}}...	58	52	6	214
<input type="checkbox"/>	eba_v0307_m	failed	Yes	v0307_m: [C 07.00.a (r010;020;030;040;050;060;070;080;090;110;130; All sheets)] {{c150}} = {{c110}}...	58	52	6	143
<input checked="" type="checkbox"/>	eba_v0308_m	failed	Yes	v0308_m: [C 07.00.a (r010;020;030;040;050;060;080;140;150;160;170;180;190;200;210;220;230;240;...	106	92	14	378
<input type="checkbox"/>	eba_v0309_m	ok	Yes	v0309_m: [C 07.00.a (r090;110;130; All sheets)] {{C 07.00.a, c200}} = {{C 07.00.b, c210}} FAILS becau...	14	14	0	35
<input type="checkbox"/>	eba_v0310_m	failed	Yes	v0310_m: [C 07.00.a (c010;030;040;050;060;070;080;090;100;110;120;130;140;150;200;215;220; All ...	238	222	16	609
<input type="checkbox"/>	eba_v0311_m	ok	Yes	v0311_m: [C 07.00.a (c160;170;180;190; All sheets)] {{r010}} = {{r080}} FAILS because iaf:numeric-eq...	35	35	0	53
<input type="checkbox"/>	eba_v0312_m	failed	Yes	v0312_m: [C 07.00.a (c150;160;170;180;190;200;215;220;230;240; All sheets)] {{r010}} = {{r140}} + {{r...	119	116	3	601
<input type="checkbox"/>	eba_v0313_m	failed	Yes	v0313_m: [C 07.00.a (c010;030;040; All sheets)] {{r010}} = {{r140}} + {{r150}} + {{r160}} + {{r170}} + {{r...	42	36	6	238
<input type="checkbox"/>	eba_v0314_m	ok	Yes	v0314_m: [C 07.00.a (c010;200; All sheets)] {{r090}} >= {{r100}} FAILS because iaf:numeric-greater-e...	13	13	0	27
<input type="checkbox"/>	eba_v0315_m	ok	Yes	v0315_m: [C 07.00.a (c010;200; All sheets)] {{r110}} >= {{r120}} FAILS because iaf:numeric-greater-e...	14	14	0	29
<input type="checkbox"/>	eba_v0316_m	ok	Yes	v0316_m: [C 07.00.a (All sheets)] {{r140, c215}} = 0 FAILS because {eba_fmt:interval(\$a)} = 0 is not tr...	6	6	0	23
<input type="checkbox"/>	eba_v0317_m	ok	Yes	v0317_m: [C 07.00.a (All sheets)] {{r140, c220}} = 0 FAILS because {eba_fmt:interval(\$a)} = 0 is not tr...	6	6	0	14
<input type="checkbox"/>	eba_v0318_m	ok	Yes	v0318_m: [C 07.00.a (All sheets)] {{r150, c215}} = {{r150, c200}} * 2% FAILS because iaf:numeric-equ...	3	3	0	24
<input type="checkbox"/>	eba_v0319_m	ok	Yes	v0319_m: [C 07.00.a (All sheets)] {{r170, c215}} = {{r170, c200}} * 10% FAILS because iaf:numeric-eq...	3	3	0	19
<input type="checkbox"/>	eba_v0320_m	ok	Yes	v0320_m: [C 07.00.a (All sheets)] {{r180, c215}} = {{r180, c200}} * 20% FAILS because iaf:numeric-eq...	9	9	0	29
<input type="checkbox"/>	eba_v0321_m	ok	Yes	v0321_m: [C 07.00.a (All sheets)] {{r190, c215}} = {{r190, c200}} * 35% FAILS because iaf:numeric-eq...	4	4	0	21
<input type="checkbox"/>	eba_v0322_m	failed	Yes	v0322_m: [C 07.00.a (All sheets)] {{r200, c215}} = {{r200, c200}} * 50% FAILS because iaf:numeric-eq...	11	8	3	29
<input type="checkbox"/>	eba_v0323_m	ok	Yes	v0323_m: [C 07.00.a (All sheets)] {{r210, c215}} = {{r210, c200}} * 70% FAILS because iaf:numeric-eq...	2	2	0	18

Outcome of Adjustment Made

Select Report: Failed Assertion / Total Assertion: ● 17/191

Display Options:

B101 : -191

	A	B
91	(-) Actual or contingent obligations to purchase own T2 instruments	202
92	Transitional adjustments due to grandfathered T2 Capital instruments and subordinated loans	2090209000
93	Instruments issued by subsidiaries that are given recognition in T2 Capital	114757500
94	Transitional adjustments due to additional recognition in T2 Capital of instruments issued by subsidiaries	203
95	IRB Excess of provisions over expected losses eligible	0
96	SA General credit risk adjustments	204
97	(-) Reciprocal cross holdings in T2 Capital	205
98	(-) T2 instruments of financial sector entities where the institution does not have a significant investment	206
99	(-) T2 instruments of financial sector entities where the institution has a significant investment	207
100	Other transitional adjustments to T2 Capital	-93727213
101	Excess of deduction from T2 items over T2 Capital (deducted in AT1)	-191
102	(-) Additional deductions of T2 Capital due to Article 3 CRR	209
103	T2 capital elements or deductions - other	210
104		
105		
106		
107		
108		

[C 01.00 (CA 1)]

Report Assertions Results Selected Assertions Results Selected Adjustments









ID	Status	Severity
eba_v0185_m	ok	
eba_v0186_m	ok	

Assertion is Successful now

XBRL Assertions – Instance History

XBRL Summary

+ Load New







Evaluate Assertion

<input type="checkbox"/>	Taxonomy	File Status	File Name	Timestamp	Comment
<input checked="" type="checkbox"/>	CRD/COREP OF EBA2.8 - 2.8.1.1 - corep_of_con	✓	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest M...	06 Dec 2019 03:09:45 PM	
<input type="checkbox"/>	CRD/COREP OF EBA2.8 - 2.8.1.1 - corep_of_con	✓	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREP.xbrl	02 Dec 2019 02:35:19 PM	

Details : COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest Marc for documentation.xbrl

Assertion Results

Instance History



<input type="checkbox"/>	Timestamp	File Name	Assertions	Details	Comment
			Status		
<input checked="" type="checkbox"/>	05 Dec 2019 09:54:15 PM	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest Marc for documentatio...	17/191	Show	Input instance file for XBRL assertions
<input type="checkbox"/>	02 Dec 2019 04:04:04 PM	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest Marc for documentatio...	17/191	Show	
<input type="checkbox"/>	02 Dec 2019 03:49:33 PM	COFREP-B000000000-2015-09-CCOREP-00-N-N-I-CCOREPTest Marc for documentatio...	17/191	Show	Input instance file for XBRL assertions

Contains the history of the Instance Files Generated

XBRL Assertions – Integration in RRT

Advanced Settings: CRD,COREP OF EBA2.8

Reporting Process Steps

Reports

Parameters

Reporting Filters

XBRL Emission Parameters

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | Store Technical Dimensions Results (Optional) |
| <input type="checkbox"/> | Calculate Additional Own Funds |
| <input checked="" type="checkbox"/> | Aggregate Results |
| <input checked="" type="checkbox"/> | Publish Reports |
| <input type="checkbox"/> | Validate Excel Reports |
| <input checked="" type="checkbox"/> | Validate XBRL Reports |
| <input type="checkbox"/> | Prepare Audit Reports |
| <input type="checkbox"/> | Prepare BI Audit |
| <input type="checkbox"/> | Launch RFoDiscovery extractors |

A hand with the index finger pointing upwards is positioned on the left side of the image. The index finger is pointing towards a large blue circle on the right. The blue circle contains the number '03' in white, with a horizontal line underneath it, and the text 'Covered regulation' in white below the line. The background is a dark blue, out-of-focus image of a person in a suit. A network of white lines and circles is overlaid on the image, with one circle highlighting the index finger.

03

Covered regulation

Regulation

EBA2.9+
EIOPA 2.3 EIOPA 2.4+

A man and a woman in business attire are looking at a tablet. The background is a blurred office setting. A large blue circle is overlaid on the right side of the image, containing the number '04' and the text 'Software version'. There are also some faint digital graphics and charts in the background.

04

Software version

Software version

V6.2 V7.1+

The image features a hand holding a smartphone, with a blue circle overlaid on the screen. Inside the circle, the text 'Q/A?' is written in white. The background is a collage of various icons and watermarks, including 'SvetaZi', 'shutterstock', and a hexagonal pattern. The overall theme is digital communication and technology.

Q/A?



*Better
Faster
Decisions*

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