



Experiences with **DPM** in a Supervisor

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Who is using DPM in Europe?



<https://eba.europa.eu/risk-analysis-and-data/reporting-frameworks>



eiopa

European Insurance and
Occupational Pensions Authority

https://www.eiopa.europa.eu/tools-and-data/supervisory-reporting-dpm-and-xbrl_en



EUROPEAN CENTRAL BANK
BANKING SUPERVISION

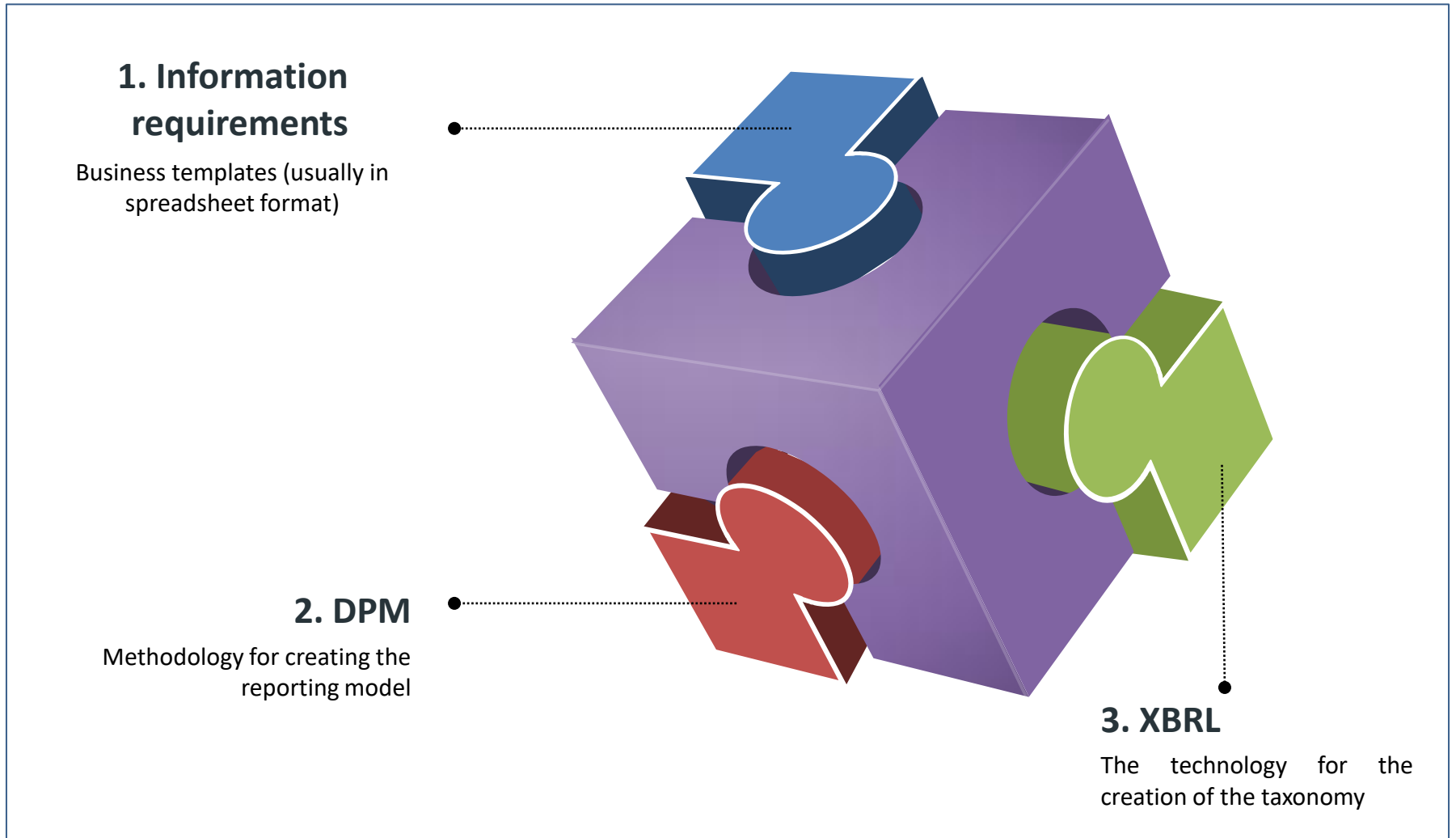
<https://www.bankingsupervision.europa.eu/banking/approach/reporting/html/index.en.html>



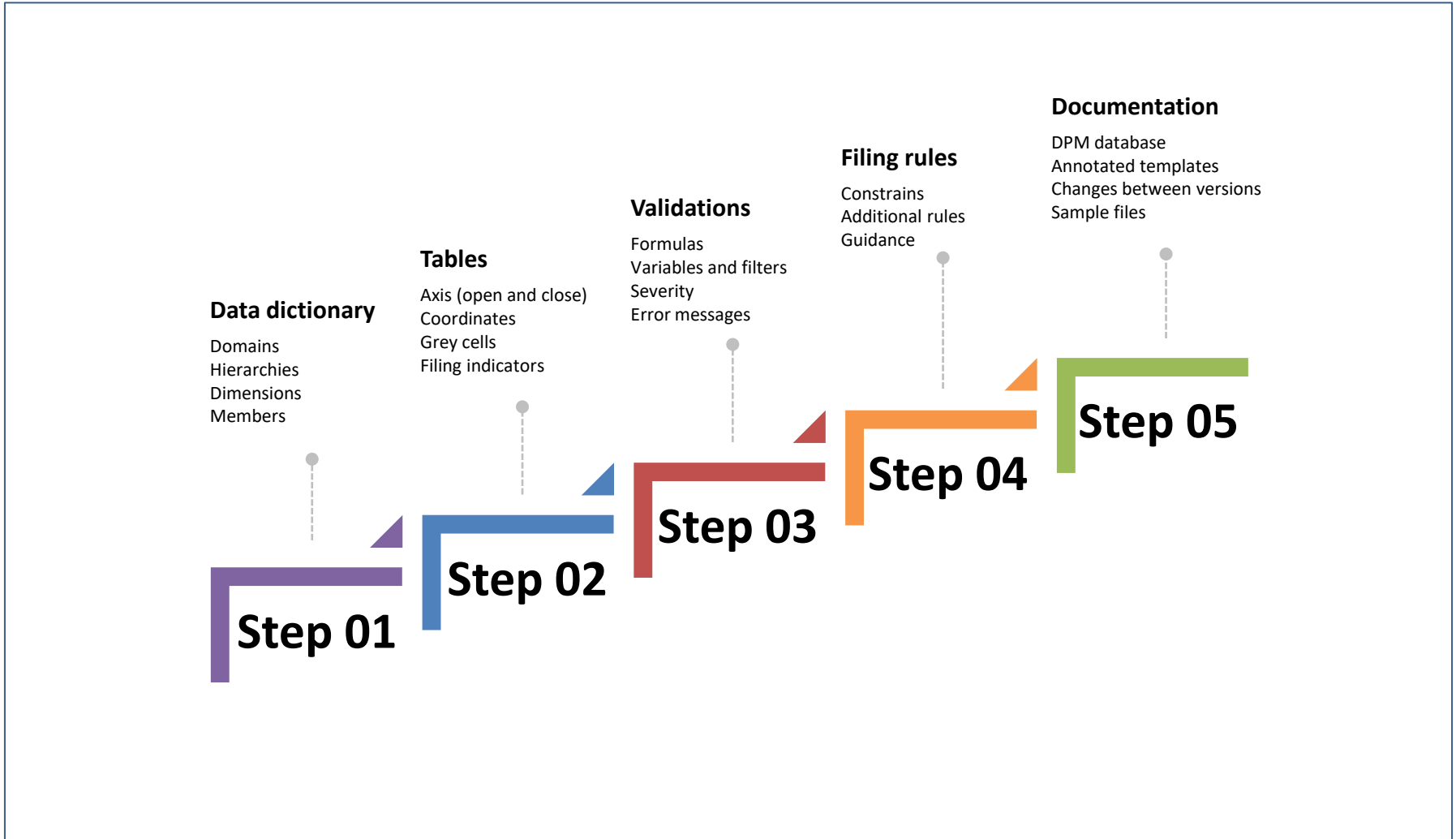
**Single
Resolution Board**

<https://srb.europa.eu/en/content/reporting>

Stages in the implementation of an XBRL taxonomy following the DPM methodology



DPM methodology



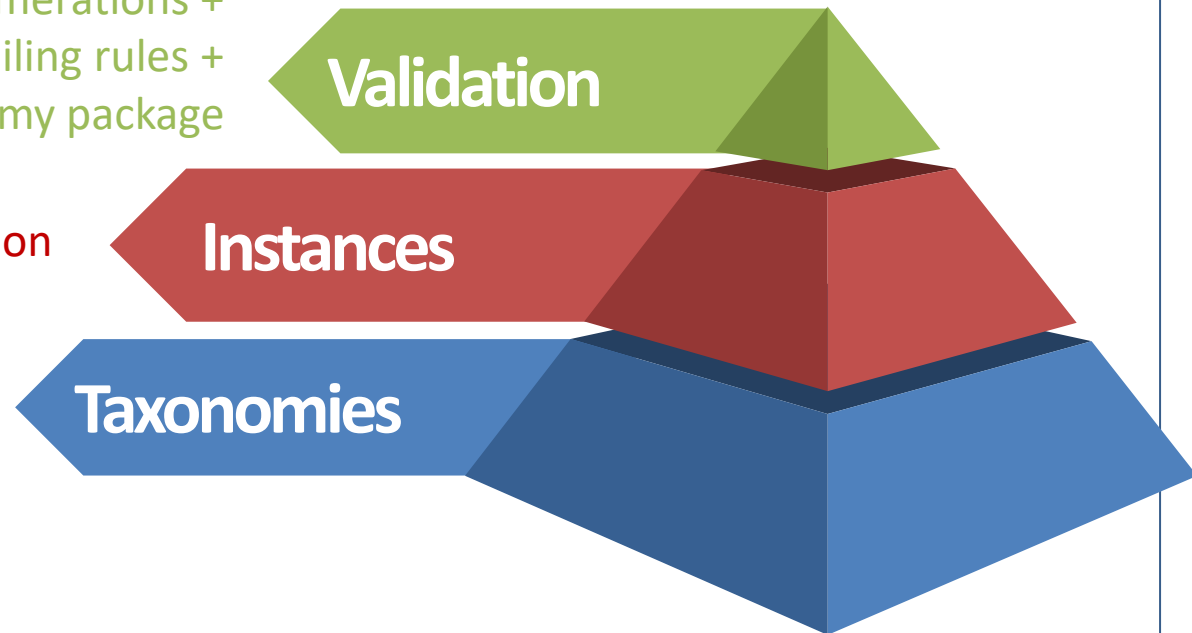
DPM tools

In order to work with DPM we need to use XBRL tools.

XBRL 2.1 + Dimensions + Enumerations +
Table linkbase + Formulas + Filing rules +
Taxonomy package

Visualization and creation

Creation from scratch and
extension of existing
taxonomies



List of available commercial & open source tools in
<https://eurofiling.info/portal/xbml-solutions/>

DPM tools

The screenshot displays the arelle XBRL software interface. The main window shows a table titled "Non-Life Technical Provisions" with a hierarchical structure. The table is organized into columns for "Solvency II", "Technical provisions calculated as a sum of BE and RM", "Best estimate", "Premium provisions", "Claims provisions", and "Risk margin". The rows list various technical provisions, including "Technical provisions calculated as a whole", "Total Recoverables from reinsurance/SPV and Finite Re after the adjustment for expected losses due to counterparty default associated to TP calculated as a whole", "Gross", "Net Best Estimate of Premium Provisions", "Gross", "reinsurance/SPV and Finite Re after the adjustment for expected losses", "Net Best Estimate of Claims Provisions", "Total Best estimate - gross", "Total Best estimate - net", "Risk margin", "Amount of the transitional on Technical Provisions", "Best estimate", "Risk margin", and "Technical provisions - total".

The table also includes a section for "Direct business and accepted proportional reinsurance" with columns for "Medical expense insurance", "Income protection insurance", "workers compensation", "Motor vehicle liability insurance", and "Other motor insurance". The rows in this section are labeled "C0020", "C0030", "C0040", "C0050", and "C0060".

The interface includes a sidebar with a "Table Index" and a "Table" menu. The "Table Index" shows a tree view of the document structure, including "Quarterly Solvency II reporting Third", "Appendix I: Quantitative reporting", "Content of the submission", "Basic Information", "Article 167", "Branches included under Art", "Balance sheet", "Premiums, claims and expenses", "List of assets", "Collective investment undertakings", "Open derivatives", "Derivatives Transactions", "Life and Health SLT Technical Provisions", and "Non-Life Technical Provisions".

The status bar at the bottom of the window shows "messages Concepts", "loaded in 18.89 secs", and "Formula xpath2 grammar initialized in 2.43 secs".

<https://arelle.org>

DPM tools

DPM Architect

for **XBRL**

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DPM Architect para XBRL (CATRABA\O\taxonomias\FinrepES-02-06-2015-etiquetas)

File Edit Views Reports Tools Settings Help

demo-tas estado_III_1 Assertion validation - v1a

Entidad: ES0000 Estado: 7314 Importes en: Miles

estado_III_1 estado_III_2

	TASACIONES COMPLETAS(es)												
	FINALIDAD DEL ART. 2 a)(es)			FINALIDADES DEL ART. 2 b) A d)(es)			SIN VISITA AL INTERIOR(es)						
	Número de tasaciones (es)	Valor de tasación(es)	Superficie utilizable en m2(es)	Número de tasaciones (es)	Valor de tasación(es)	Superficie utilizable en m2(es)	Número de tasaciones (es)	Valor de tasación(es)	Superficie utilizable en m2(es)				
I TASACIONES DE BIENES INMUEBLES(es)	0001	20.000.000	0101	0201	200	0301	32.132	0401	0501	0601	40.000	0701	0801
1 Terrenos. Total(es)	0005	500.000	0105	0205	3.232	0305	312.321	0405	0505	0605	543.553	0705	0805
Del que: Terrenos de nivel urbanístico I(es)	0006		0106	0206	32.132	0306	32.131	0406	0506	0606		0706	0806
Del que: Fincas rústicas(es)	0007		0107	0207	54.354	0307		0407	0507	0607		0707	0807
2 Edificios en proyecto (obra nueva o rehabilitación)(es)	0010	500.000	0110	0210	543.543	0310	3.232	0410	0510	0610	3.453.453	0710	0810
Del que: Rehabilitación(es)	0011		0111	0211	543.543	0311	312.312	0411	0511	0611		0711	0811
3 Edificios y elementos de edificios en construcción o	0015	8.000.000	0115	0215	534.534	0315		0415	0515	0615	20.000	0715	0815
3.1 De uso residencial de primera residencia(es)	0016		0116	0216	53.453	0316		0416	0516	0616		0716	0816
3.2 de uso residencial de segunda residencia(es)	0017		0117	0217		0317		0417	0517	0617		0717	0817
3.3 De oficinas(es)	0018		0118	0218		0318		0418	0518	0618		0718	0818
3.4 De uso comercial(es)	0019		0119	0219		0319		0419	0519	0619		0719	0819
3.5 Industriales(es)	0020		0120	0220		0320		0420	0520	0620		0720	0820
3.6 Otros(es)	0021		0121	0221		0321		0421	0521	0621		0721	0821
4 Edificios terminados(es)	0025	10.000.000	0125	0225		0325		0425	0525	0625	32.323	0725	0825
4.1 De uso residencial de primera residencia(es)	0026		0126	0226		0326		0426	0526	0626		0726	0826
4.2 De uso residencial de segunda residencia(es)	0027		0127	0227		0327		0427	0527	0627		0727	0827
4.3 De oficinas(es)	0028		0128	0228		0328		0428	0528	0628		0728	0828

Metodologías de la Orden ECO/805/2003, DE 27 DE MARZO(es)

Data dictionary Frameworks

Assertions Assertion

- v1a : \$a = sum(\$b)
 - Affected tables
 - estado_III_1
 - Filters
 - Metric = estr_id110006 - Tas - Número de tasaciones (es)
 - estr_OBR - TAS - Tipo de obra (es) = estr
 - estr_TAC - TAS - Tipos de Activos (es) = estr
 - estr_TTA - TAS - Tipos de tasaciones (es) = estr
 - estr_USO - TAS - Uso del inmueble (es) = estr
 - Variables
 - \$a [0]
 - \$b [0]
 - \$a = sum(\$b)
 - Preconditions
 - Documentation

Navigation

Iterate through evaluations in:

Instances

Assertion definition

Evaluation: #2 (2/5)

Variable: \$b (6/2)

Main properties

Code: v1a

Deprecated: False

Forzar evaluación: False

From date: (Empty) 15

Mixes units: False

Owned by: Bank of Spain

Test: \$a = sum(\$b)

To date: (Empty) 15

Visible: True

<https://groups.google.com/forum/#!forum/dpm-architect>

Questions?





hank



ou!