FRC RADAR Tooling

User manual

'Visible in Control'

ABN·AMRO

Financial Reporting Control Department
Amsterdam, Netherlands
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User Manual FRC RADAR Tool

Contents

Introduction

FRC team

In February 2013 the Financial Reporting Control (FRC) department is established within Accounting & Consolidation (A&C). The purpose of this department is to support the 1st line finance management by providing insight in the process of preparation of regulatory reporting. Furthermore to support 1st line finance management with improvements in their processes and activities and to strengthen the control framework in order to demonstrate that finance processes are "visible in control".
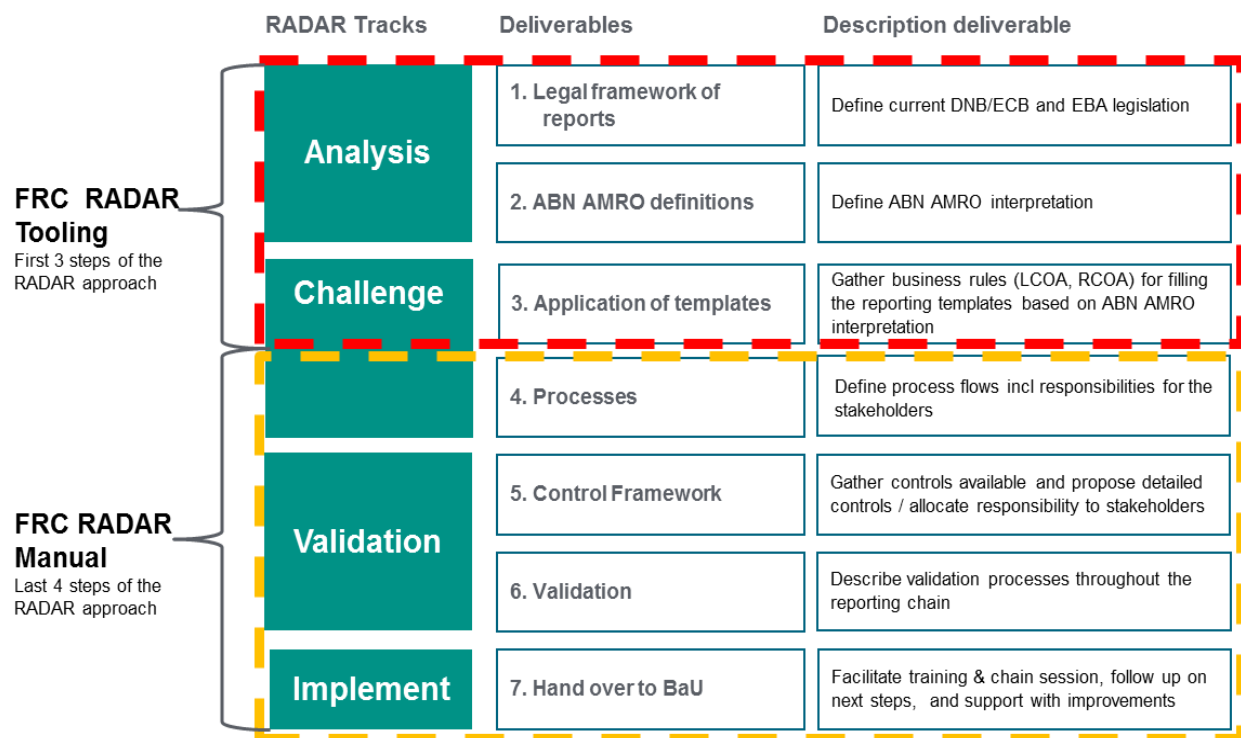
The FRC function acts as an 'umbrella' within the current by bringing the activities, content and knowledge of various departments/people (A&C, ALM, BU CFOs, COOs, R3, BPM, BRO, GA etc.) together in order to gain insight and oversight of the reporting chain.

RADAR Approach

In order to meet the purpose, the FRC team has developed a standardized approach for providing insight in the process of preparation of each regulatory report. This is the so called FRC RADAR (Regulatory Analysis Data & Reporting) approach that consists of 7 specific steps.

Instead of manuals for all steps, the FRC team developed a FRC tooling based on the first 3 steps of the RADAR approach. This central information source (in Dutch 'handboek soldaat') helps the Finance manager to determine and demonstrate that he is "visible in control" for each regulatory report in the tool.

Structure of the FRC RADAR approach:

RADAR Tracks	Deliverables	Description deliverable
Analysis	1. Legal framework of reports	Define current DNB/ECB and EBA legislation
	2. ABN AMRO definitions	Define ABN AMRO interpretation
Challenge	3. Application of templates	Gather business rules (LCOA, RCOA) for filling the reporting templates based on ABN AMRO interpretation
Validation	4. Processes	Define process flows incl responsibilities for the stakeholders
	5. Control Framework	Gather controls available and propose detailed controls / allocate responsibility to stakeholders
	6. Validation	Describe validation processes throughout the reporting chain
Implement	7. Hand over to BaU	Facilitate training & chain session, follow up on next steps, and support with improvements

FRC RADAR Tooling
First 3 steps of the RADAR approach

FRC RADAR Manual
Last 4 steps of the RADAR approach

FRC Tooling

The FRC RADAR tooling is recently launched as a user-friendly tool covering the templates of the main regulatory reports. Working according the structure of the FRC RADAR tooling it enables you to understand for each DNB/ECB template in the tooling even on a cell by cell basis the following first 3 steps of the RADAR approach:

1. The required legal framework
2. The ABN AMRO interpretation/policies
3. The ABN AMRO application (LCoA, RCoA etc.)

Also the search function in this tooling makes it possible to find different items quickly like definitions, RCOA and cross references between the different regulatory reports.

Alongside the FRC RADAR tooling there are RADAR manuals prepared by the FRC team for each reporting template with a description of the remaining steps of the RADAR approach.

User Manual FRC RADAR tooling

This FRC RADAR tooling user manual is a practical tutorial guide for the different type of users who want to use the FRC RADAR tooling. This manual is for all users who want to view the legal and ABN AMRO specific content.

This manual is written for users who want to view the content in the tool e.g. finance staff of the central finance function or finance functions of the subsidiaries of ABN AMRO. It will describe how to view the 3 steps of the FRC RADAR approach (Legal, ABN AMRO interpretation and application) of the different reporting templates on cell level and how the search function works.
Furthermore, this manual describes how to provide feedback, within the tool, on the content in FRC RADAR tool. Feedback provided on the content will be reviewed by an administrator and if valid, changes will be processed within the tool.

Contact details

This is the first version of the FRC RADAR tooling. If anything is unclear or for questions and remarks on the FRC tooling please send an e-mail to the following address:

FRC@nl.abnamro.com

1: How to start the FRC RADAR tool

The FRC RADAR Tool can be reached by entering the following link **http://frc.abnamro.org/** in your web browser.

Note: The FRC Tool can only be reached when connected to the ABN AMRO Network!

2: How to view content in the FRC RADAR tool

After starting the tool the following screen will appear:

| Home | Manuals | Financial Reports ▾ | Search | Submit | XBRL | Analysis | | Login |

Welcome to the RADAR toolkit
Please make a selection of one of the following templates

Name	Description
8024	8024 OTC Derivatives
8028	8028 Liquidity reporting
Axiom Model	Axiom Model
BIS	BIS Consolidated Statistics
CoRep - Basel III Credit Risk	CoRep - Basel III Credit Risk templates
CoRep - Basel III LER	CoRep - Basel III Large Exposure reports
Finrep	FINREP is a standardized EU-wide framework for reporting financial (accounting) data. It comprises templates for reporting the income statement and the balance sheet, as well as breakdowns of other data.
Renterisico	8035 Renterisico rapportage
SE rapportage	SE rapportage
XBRL Corep Basel	Common Reporting (COREP) is the standardized reporting framework issued by the EBA for the Capital Requirements Directive reporting
XBRL Finrep	FINREP is a standardized EU-wide framework for reporting financial (accounting) data. It comprises templates for reporting the income statement and the balance sheet, as well as breakdowns of other data.

The FRC RADAR tool can now be used to view the templates of the listed reports. No additional login is required to be able to view the reporting templates. The red box shows the name of the regulatory reports that can be viewed with the tool. By clicking on the name of the report you want to view (for example Finrep), a list will open with all templates that are applicable for the Finrep, see below.

Templates - Total overview of the Finrep

FINREP is a standardized EU-wide framework for reporting financial (accounting) data. It comprises templates for reporting the income statement and the balance sheet, as well as breakdowns of other data.

Template	Name	Type	Description
Finrep_table_1_1	1.1 Balance Sheet Statement: assets	Finrep	
Finrep_table_1_2	1.2 Balance Sheet Statement: liabilities	Finrep	
Finrep_table_1_3	1.3 Balance Sheet Statement: equity	Finrep	
Finrep_table_2	2 Statement of profit or loss	Finrep	
Finrep_table_3	3 Statement of comprehensive income	Finrep	
Finrep_table_4_1	4.1 Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading	Finrep	
Finrep_table_4_2	4.2 Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss	Finrep	
Finrep_table_4_3	4.3 Breakdown of financial assets by instrument and by counterparty sector: available-for-sale financial assets	Finrep	
Finrep_table_4_4	4.4 Breakdown of financial assets by instrument and by counterparty sector: loans and receivables and held-to-maturity investments	Finrep	
Finrep_table_4_5	4.5 Subordinated financial assets	Finrep	
Finrep_table_5	5 Breakdown of loans and advances by product	Finrep	

The template will open by clicking on the respective template selected. Take for example Finrep_table_4_1 (in the red box in the picture above). After clicking on the template name the template, as shown below, will open.

Finrep_table_4_1 - 4.1 Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading

Information about the reporting frequency
Description reporting dates
Description about relation to other templates

Row#	Row description	Reference	Carrying amount	Accumulated changes in fair value due to credit risk
			010	020
010	Equity instruments	IAS 32.11		
020	of which: at cost	IAS 39.46(c)		
030	of which: credit institutions	Annex V.Part 1.35(c)		
040	of which: other financial corporations	Annex V.Part 1.35(d)		
050	of which: non-financial corporations	Annex V.Part 1.35(e)		
060	Debt securities	Annex V.Part 1.24, 26		
070	Central banks	Annex V.Part 1.35(a)		
080	General governments	Annex V.Part 1.35(b)		
090	Credit institutions	Annex V.Part 1.35(c)		
100	Other financial corporations	Annex V.Part 1.35(d)		
110	Non-financial corporations	Annex V.Part 1.35(e)		

The opened template presents the reporting template that has been requested by the regulator. In the red box information about the template can be found. It shows for example the reporting frequency and relation to other templates.

Information about the reporting frequency
Quarterly

Description reporting dates
End of the month

Description about relation to other templates
Breakdown of financial assets by instrument and by counterparty sector. Linked to template 4.2, 4.3 and 4.4

Clicking on a cell (for example cell [R010 ; C010]) will open the content of the cell. The content of the cells in the templates are not the actual numbers, but the first steps of the RADAR approach. The last cell that has been clicked on is shown as green in the tool.

Field information dialog

Row information: 010	Column information: 010

Name:

Equity instruments

Name:

Carrying_amount

Legal standard:

IAS 32.11:
The following terms are used in this Standard with the meanings specified:
A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A financial asset is any asset that is:
(a) cash;
(b) an equity instrument of another entity;
(c) a contractual right:
(i) to receive cash or another financial asset from another entity; or
(ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
(d) a contract that will or may be settled in the entity's own equity instruments and is:
(i) a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
(ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include puttable financial instruments classified as equity instruments in accordance with paragraphs 16A and 16B, instruments that impose on the entity an obligation to

Legal standard: (1)

Financial assets classified as trading, designated at fair value trough profit or loss, available-for-sale, included in the category of loans and receivables, and held to maturity shall be broken down by instrument and - when required - by counterparty

Interpretation by ABN AMRO: (2)

Book value of the asset (at amortised cost or at fair value through profit or loss)

The figure above shows the content of the cell [R010 ; C010]. Box (1) shows the legal standard used for column 010 of this Finrep template. All cells under column 010 have the same legal standard and interpretation for the column, the content of the row can differ. Box (2) shows the interpretation of this legal standard by ABN AMRO. Combining the information per row and per column in a cell makes the information in each cell unique.

Field information dialog

number of the entity's own equity instruments; or
(ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include puttable financial instruments classified as equity instruments in accordance with paragraphs 16A and 16B, instruments that impose on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C and 16D, or instruments that are contracts for the future receipt or delivery of the entitys own equity instruments.

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities.

Interpretation by ABN AMRO: (2)

AIM 108-00-06:
Equity shares representing units of ownership in a corporation or the right to participate in the results of a profit making company and its asset distribution after all other liabilities have been settled. These equity shares are designated as held for trading.

Additional information: (3)

System	Type	Value	Description
Magnitude	rcoa	10503010	Equity securities – Trading

Close

The figure above shows more content of the cell [R010 ; C010]. Box (2) shows once again the interpretation of ABN AMRO, but this time on the legal standard of the row 010. All cells in row 010 have the same legal standard and interpretation for the row. Box (3) shows additional information on the cell. The additional information is cell specific.

The example above shows that the content in the cell is applicable for all the cells in the row. It is also possible that the content in the cells is unique per cell. The example below shows an example in which cell specific (see red box) information is added. This cell specific information is unique per cell. In the yellow box the information per row and per column is shown. As described above, this information is not unique for this cell.

Field information dialog

Specific Information: Row010 - Column010

Legal standard: Cell specific information on the legal standard

Interpretation: Cell specific information on the interpretation of the legal standard by ABN AMRO.

Row information: 010	Column information: 010
Name:	**Name:**
Test Template	Teste Template
Legal standard:	**Legal standard:**
Row Speficifc legal standard	Column specific legal standard
Interpretation by ABN AMRO:	**Interpretation by ABN AMRO:**
Row specific interpretation by ABM AMRO	Column specific interpretation by ABN AMRO

3. How to use the search function

The search functions enables you to search through all information in the tool. It is possible to search a term, CCR article, Rcoa, an IAS article or even an AIMS number if requested. To start searching add your search term in the search box and press the submit button. The search function will scan all information in the tool and thus the search will take a moment to complete.

3.1 Example: How to search: IAS: *39.46.*

Home	Manuals	Financial Reports ▾	IAS 39.46	Submit	Admin menu ▾

Pressing the submit button the FRC RADAR tool will create the following search result:

Search results based on: **IAS 39.46**
Results found on column or row level:

Report	Template name	Field ID	Legal requirements	Interpretation
Finrep_table_2	2 Statement of profit or loss	R-060	IFRS 7.20 (b) An entity shall disclose the following items of income, expense, gains or losses either in the statement of comprehensive income or in the notes: ... (b) total interest income and total interest expense (calculated using the effective interest method) for financial assets or financial liabilities that are not at fair value through profit or loss; IAS 39.9 Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity that an entity has the positive intention and ability to hold to maturity (see Appendix A paragraphs AG16□AG25) other than: (a) those that the entity upon initial recognition designates as at fair value through profit or loss; (b) those that the entity designates as available for sale; and (c) those that meet the definition of loans and receivables IAS 39.46 (b) After initial recognition, an entity shall measure financial assets, including derivatives that are assets, at their fair values, without any deduction for transaction costs it may incur on sale or other disposal, except for the following financial assets: (b) held-to-maturity investments as defined in paragraph 9, which shall be measured at amortised cost using the effective interest method;	AIM 108-00-45: Interest income on HTM consists of: - Interest earned on ABN AMRO's investments in debt securities - Held to maturity. - Interest earned on ABN AMRO's investments in impaired debt securities - Held to maturity.
Finrep_table_2	2 Statement of profit or loss	R-050	IAS 39.9 Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market other than: (a) those that the entity intends to sell immediately or in the near term, which shall be classified as held for trading, and those that the entity upon initial recognition designates as at fair value through profit or loss; (b) those that the entity upon initial recognition designates as available for sale; or (c) those for which the holder may not recover substantially all of its initial investment, other than because of credit deterioration, which shall be classified as available for sale. **IAS 39.46 (a)** After initial recognition, an entity shall measure financial assets, including derivatives that are assets, at their fair values, without any deduction for transaction costs it may incur on sale or other disposal, except for the following financial assets: (a) loans and receivables as defined in paragraph 9, which shall be measured at amortised cost using the effective interest method; IFRS 7.20 (b) An entity shall disclose the following items of income, expense, gains or losses either in the statement of comprehensive income or in the notes: ... (b) total interest income and total interest expense (calculated using the effective interest method) for financial assets or financial liabilities that are not at fair value through profit or loss;	Interest income from loans and receivables - banks and loans and receivables - customers held at amortised cost
Finrep_table_4_1	4.1 Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading	R-020	IAS 39.46 (c) After initial recognition, an entity shall measure financial assets, including derivatives that are assets, at their fair values, without any deduction for transaction costs it may incur on sale or other disposal, except for the following financial assets: ... (c) investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured and derivatives that are linked to and must be settled by delivery of such unquoted equity instruments, which shall be measured at cost (see Appendix A paragraphs AG80 and AG81). Financial assets that are designated as hedged items are subject to measurement under the hedge accounting requirements in paragraphs 89□102. All financial assets except those measured at fair value through profit or loss are subject to review for impairment in accordance with paragraphs 58□70 and Appendix A paragraphs AG84□AG93.	ABN AMRO has no assets held for trading at cost
Finrep_table_4_2	4.2 Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss	R-020	IAS 39.46 (c) After initial recognition, an entity shall measure financial assets, including derivatives that are assets, at their fair values, without any deduction for transaction costs it may incur on sale or other disposal, except for the following financial assets: ... (c) investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured and derivatives that are linked to and must be settled by delivery of such unquoted equity instruments, which shall be measured at cost (see Appendix A paragraphs AG80 and AG81). Financial assets that are designated as hedged items are subject to measurement under the hedge accounting requirements in paragraphs 89□102. All financial assets except those measured at fair value through profit or loss are subject to review for impairment in accordance with paragraphs 58□70 and Appendix A paragraphs AG84□AG93.	idem ITS

The search term will be shown bold in the search results. The search term is shown in the red boxed to highlight the result. Clicking on the template name will open the template in which the search results is found. The cell in which the search term is found will be highlighted.

Fields for the search result "**IAS 39.46**" are highlighted below

2 Statement of profit or loss

Row#	Row description	Reference	Current period
			010
010	Interest income	IAS 1.97; IAS 18.35(b)(iii); Annex V.Part 2.21	
020	Financial assets held for trading	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.24	
030	Financial assets designated at fair value through profit or loss	IFRS 7.20(a)(i), B5(e)	
040	Available-for-sale financial assets	IFRS 7.20(b); IAS 39.55(b); IAS 39.9	
050	Loans and receivables	IFRS 7.20(b); IAS 39.9, 39.46(a)	
060	Held-to-maturity investments	IFRS 7.20(b); IAS 39.9, 39.46(b)	
070	Derivatives - Hedge accounting, interest rate risk	IAS 39.9; Annex V.Part 2.23	
080	Other assets	Annex V.Part 2.25	
090	(Interest expenses)	IAS 1.97; Annex V.Part 2.21	
100	(Financial liabilities held for trading)	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.24	
110	(Financial liabilities designated at fair value through profit or loss)	IFRS 7.20(a)(i), B5(e)	
120	(Financial liabilities measured at amortised cost)	IFRS 7.20(b); IAS 39.47	
130	(Derivatives - Hedge accounting, interest rate risk)	IAS 39.9; Annex V.Part 2.23	
140	(Other liabilities)	Annex V.Part 2.26	
150	(Expenses on share capital repayable on demand)	IFRIC 2.11	
160	Dividend income	IAS 18.35(b)(v); Annex V.Part 2.28	

3.2 Example: How to search Rcoa: 10501010.
1. Enter the Rcoa number in the search field.
2. Once the Rcoa number is entered in the search field click on submit.

10501010	Submit

The tool will now search for all entries of the entered Rcoa number in all templates in which it is used. The search query will result in the following:

Search results based on: **10501010**

The fields in the templates below are populated based on the following information:

| Value	Description	Template name	Row number	Column number
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_1_1	080	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_20_4	080	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_20_4	090	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_20_4	100	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_20_4	110	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_20_4	120	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_20_4	130	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	060	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	070	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	070	020
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	080	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	080	020
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	090	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	090	020
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	100	010
10501010	Treasury bills and other eligible bills - Trading	Finrep_table_4_1	100	020

The search results show the template, row and column number in which the template can be found. Clicking on the template name will redirect you to the actual template in which the Rcoa can be found and highlights the cell in which the Rcoa is presented.

4. How to provide feedback with the FRC RADAR tool

To provide feedback (when an error is identified or information seems incomplete) on the content the following two steps should be taken. For step 1 the user should log into the tool. Step 2 will be providing the actual feedback.

4.1. How to log into the FRC RADAR tool

To log in to the tool go to the top right screen and click login.
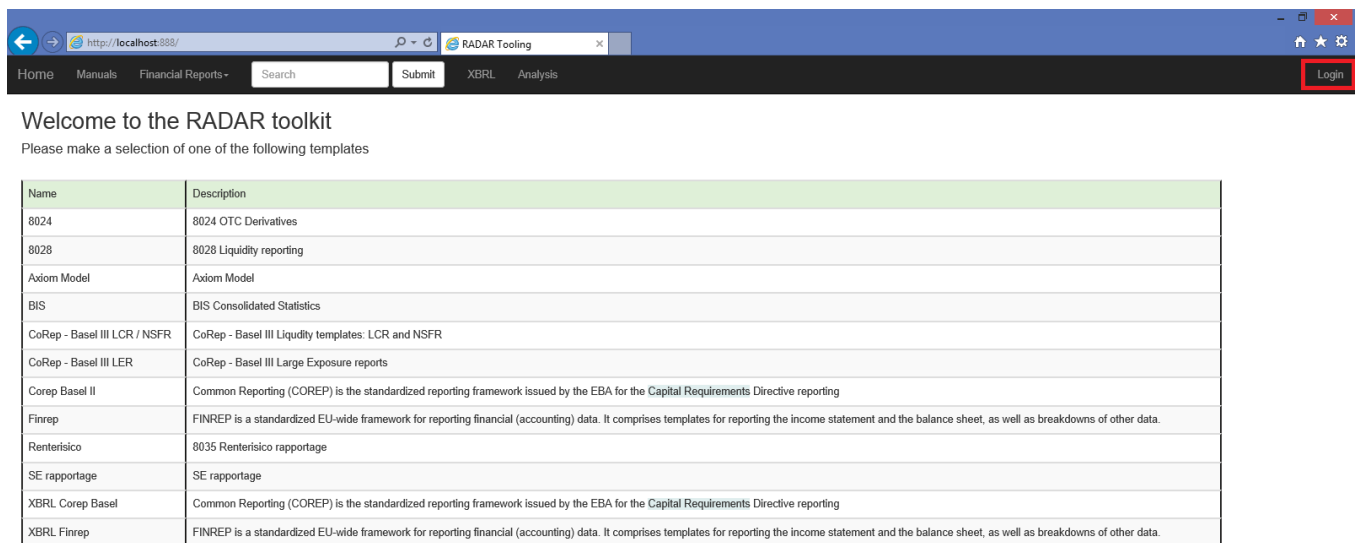
After clicking on the login button a screen (see below) will open in which you can fill in your username and password. After filling in the username and password, clicking the sign in button will log you into the tool. After clicking on the sign in button, you will be redirected to the home page of the RADAR toolkit. Your username should appear in the top right on the screen where the login button was.

Note: If you do not have an username and password, contact FRC@nl.abnamro.org

Welcome to the RADAR toolkit

Please make a selection of one of the following templates

4.2. How to provide feedback on the content in the FRC RADAR tool

Once you are logged into the tool, it is possible to provide feedback on the content of the cells. Feedback can only be provided on cell level. To provide feedback on the content the following steps should be taken.

Go to home -> Select section => click on the desired template.

In this case the template Finrep_table_4_1 will be used. Click on home => Finrep (section) => Finrep_table_4_1.

Finrep_table_3	3 Statement of comprehensive income	Finrep
Finrep_table_4_1	4.1 Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading	Finrep
Finrep_table_4_2	4.2 Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss	Finrep

Clicking on Finrep_table_4_1 will open the template. In this template the cells can be edited. Clicking on a blank cells (The grey cells cannot be edited, since they should not be reported). Will open the following pop up window.

Field information dialog   ✕

| Row information: 080 | Column information: 010 |

Name:
General governments

Name:
Carrying_amount

Legal standard:
Annex V; Part 1.35 (b)
35. Where a breakdown by counterparty is required the following counterparty sectors shall be used:
(b) General governments: central governments, state or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under ☐non–financial corporations☐); social security funds; and international organisations, such as the European Community, the International Monetary Fund and the Bank for International Settlements.

Legal standard:
Financial assets classified as trading, designated at fair value trough profit or loss, available-for-sale, included in the category of loans and receivables, and held to maturity shall be broken down by instrument and - when required - by counterparty

Interpretation by ABN AMRO:
Book value of the asset (at amortised cost or at fair value through profit or loss)

Interpretation by ABN AMRO:
idem ITS

                                                                                                      Change values   Close

The pop up window shows the information that has been added to this cell. Clicking on the change value button (Red box) opens another pop up screen in which you can provide feedback.

The first part of the pop up window enables you to provide feedback to cell specific information. The feedback will only be applicable for this unique cell. Since no cell specific was entered in this example, no information is shown.

By scrolling down the pop up window one can provide feedback to the specific information per row and per column. In the red box (left), you can provide feedback to all cells in row 080. Following the same procedure, the feedback can be provided for column 010, as shown in the yellow box (right).

To submit the feedback click on the submit changes button. Clicking on submitted changes will create a change request which an administrator will evaluate and either approve or reject. After clicking submit changes, the pop up window will close.

If you want to close the pop up window **without** saving or submitting any changes to the cell press the close button.

4.3. Feedback approval process

Submitted changes will not be visible in the cell for the user. To view the request changes go to admin menu and click on submitted changes. An administrator will evaluate the change request and will either approve or decline the change request. The administrator can provide feedback on the change request with the reason why to approve or decline the change request. The changes will only become visible in the cell after these have been approved by an admin**.**

Note: Contact frc@nl.abnamro.com if a change request did not get processed

5. How to print the information in the FRC Tool

It is possible to print the information of the FRC tool. There are two different formats in which the information represented in the tool can be printed. The first option is to print the whole section (For example Finrep) and the second options is to print one template.

To be able to print the whole section click on manuals in the toolbar.
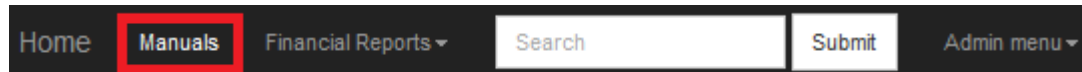
This will open a screen similar to the main screen in which you can select the section you want to print.

Manuals

For the manuals, please make a selection below:

Name	Description
8024	8024 OTC Derivatives
8028	8028 Liquidity reporting
BIS	BIS Consolidated Statistics
Corep Basel II	Common Reporting (COREP) is the standardized reporting framework issued by the EBA for the Capital Requirements Directive reporting
Corep Basel III	Common Reporting (COREP) is the standardized reporting framework issued by the EBA for the Capital Requirements Directive reporting. This version is the July 2013 version.
Finrep	FINREP is a standardized EU-wide framework for reporting financial (accounting) data. It comprises templates for reporting the income statement and the balance sheet, as well as breakdowns of other data.
Renterisico	8035 Renterisico rapportage
SE rapportage	SE rapportage

Clicking for example on the Finrep will open all the information in the finrep in the following format.

Finrep_table_1_1 - 1.1 Balance Sheet Statement: assets

Overview of all rows and columns:

Fieldname:	Column: 010 (Carrying amount)
Legal Reference:	Carrying amount
ABN AMRO interpretation:	Book value.

Fieldname:	Row: 010 (Cash and cash balances at central banks)
Legal Reference:	IAS 1.54 (i): As a minimum, the statement of financial position shall include line items that present the following amounts: (i) cash and cash equivalents
ABN AMRO interpretation:	General policy description Cash and cash equivalents: Cash and cash equivalents comprise cash on hand, freely available balances with central banks, net credit balances on current accounts with other banks, with less than three months maturity from the date of acquisition. AIM 108-00-05: Balances of cash and cash equivalents that do not meet the criteria for posting under Cash on Hand or Demand Balances at Central Banks. Not included in this account is Receivables held for trading purposes. AIM 108-00-08: The nostro accounts, with credit balance, that ABN AMRO holds with other credit institutions.This account will also include the debit balances on current accounts held with a banking operating company of the ABN AMRO group of companies and the receivables resulting from regular way spot foreign currency transactions.

To be able to print one template the following steps should be followed. Click on Home => Select Section => Open template. This is similar as the steps in chapter 2. Once the template is opened click on the printer icon in the top right of the screen (see below in red box).

Clicking on the printer icon will open the printable version of the template in a new window in which the information is shown in a similar format as for the whole section. This time the information is limited to one template.

6. XBRL

6.1. XBRL Templates

The FRC RADAR tool links the reporting templates to the XBRL taxonomy as released by the EBA. The templates with the XBRL taxonomy can be accessed through the main screen and by selecting the XBRL reports. For more information about XBRL, its features and future use contact **frc@nl.abnamro.com**

Clicking for example on *XBRL Corep Basel* will open the list with all Basel III XBRL Corep templates.

Templates - Total overview of the XBRL Corep Basel

Common Reporting (COREP) is the standardized reporting framework issued by the EBA for the Capital Requirements Directive reporting

Template	Name	Type	Description
C 00.01	Nature of Report (COREP)	XBRL Corep Basel	
C 01.00	Capital Adequacy - Own funds definition	XBRL Corep Basel	
C 02.00	Capital Adequacy - Risk Exposure Amounts	XBRL Corep Basel	
C 03.00	Capital Adequacy - Ratios	XBRL Corep Basel	
C 04.00	Capital Adequacy - Memorandum Items	XBRL Corep Basel	
C 05.01	Capital Adequacy - Transitional provisions: Summary	XBRL Corep Basel	
C 05.02	Capital Adequacy - Transitional provisions: Grandfathered instruments not constituting State aid	XBRL Corep Basel	
C 06.00	Group Solvency	XBRL Corep Basel	
C 07.00.a	Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements	XBRL Corep Basel	
C 07.00.b	Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements - Of which: Arising from Counterparty Credit Risk	XBRL Corep Basel	
C 07.00.c	Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements - Memorandum items - Secured on Property	XBRL Corep Basel	
C 07.00.d	Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements - Memorandum items - in default	XBRL Corep Basel	
C 08.01.a	Credit and counterparty credit risks and free deliveries: IRB Approach to capital requirements - TOTAL	XBRL Corep Basel	
C 08.01.b	Credit and counterparty credit risks and free deliveries: IRB Approach to capital requirements - TOTAL - Of which arising from counterparty credit risk and off balance sheet	XBRL Corep Basel	
C 08.01.c	Credit and counterparty credit risks and free deliveries: IRB Approach to capital requirements - TOTAL (SMEs subject to supporting factor)	XBRL Corep Basel	
C 08.01.d	Credit and counterparty credit risks and free deliveries: IRB Approach to capital requirements - TOTAL - Of which arising from counterparty credit risk and off balance sheet (SMEs subject to supporting factor)	XBRL Corep Basel	
C 08.02	Credit and counterparty credit risks and free deliveries: IRB Approach to capital requirements - Breakdown of exposures assigned to obligor grades or pools by obligor grades	XBRL Corep Basel	
C 09.01.a	Geographical breakdown of exposures by residence of the obligor (SA exposures)	XBRL Corep Basel	
C 09.01.b	Geographical breakdown of exposures by residence of the obligor (SA exposures) - Exposures in default	XBRL Corep Basel	
C 09.02	Geographical breakdown of exposures by residence of the obligor (IRB exposures)	XBRL Corep Basel	
C 09.03	Breakdown of total own funds requirements for credit risk of relevant credit exposures by country	XBRL Corep Basel	

As an example pick template C 07.00 a. This templates represents the Credit Risk Standardized Approach template. This opens the template, comparable to the previous example with the FinRep template. However the content within the template is different. The template still holds the row/column names and numbers, however in addition it contains the unique cell ID given by the EBA to all cells that have to be reported (the non-gray cells).

C 07.00.a - Credit and counterparty credit risks and free deliveries: Standardised Approach to capital requirements

There are 16 dimensions and 86 metrics present in this table

Row#	Row description	Reference	Original exposure pre conversion factors	Of which: arising from default fund contributions	(-) value adjustments and provision associated with the original exposure	Exposure net of value adjustments and provisions	Credit risk mitigation (crm) techniques with substitution effects on the exposure	Unfunded credit protection: adjusted values (ga)	(-) guarantees	(-) credit derivatives	Funded credit protection	(-) financial collateral: simple method	(-) other funded credit protection	Substitution of the exposure due to crm	(-) total outflows	Total inflows (+)	Net exposure after crm substitution effects pre conversion factors	Credit risk mitigation techniques affecting the amount of the exposure: funded credit protection. financial collateral comprehensive method	Volatility adjustment to the exposure
			010	020	030	040	048	049	050	060	069	070	080	089	090	100	110	119	120
010	TOTAL EXPOSURES		76788		77423	72749			71286	70912		71099	71473		71684	70433	72289		71871
	Total																		
020	of which: SME		76267		76934	72293			71120	70746		70933	71307		71494	70267	72079		71705
030	of which: SME subject to SME-supporting factor		76284		76951	72310			71137	70763		70950	71324		71511	70284	72096		71722
040	of which: Secured by mortgages on immovable property - Residential property		76769		77404	72731			71282	70908		71095	71469		71680	70429	72285		71867
050	of which: Exposures under the permanent partial use of the standardised approach		76772		77407	72733			71284	70910		71097	71471		71682	70431	72287		71869

The main difference between the XBRL templates and the regular templates is the information added into the cell. When clicking on a cell in the template, for example the green highlighted cell, it does not show the legal standard, ABN AMRO interpretation or basis of preparation. It does show the required information by the Data Point Model (DPM) as defined by the EBA.

The information in the cell shows all the dimensions (1) that are used to fill the cell and which Metrics (2) correspond to the dimensions.

6.2. Additional XBRL features

The XBRL templates are not the only XBRL features in the tool. In the toolbar two additional XBRL features are presented.

When clicking on XBRL (inside the yellow box), it opens an overview with all XBRL Dimensions.

Clicking on for example XBRL Dimension *Base* opens an overview metrics that relate to the dimension *Base*. It also shows all templates in which the selected dimension is used.

Overview of the XBRL Dimension: Base

Description: Defines the basic conceptual meaning of a data point. Identifies the framework in which a data point is included. For FINREP, it indicates in which group of element of the financial statement should be included the data point (eg assets, liabilities, equity, income, expenses). For COREP, it indicates whether the data point should be computed in the numerator (own funds) or the denominator (exposures) of the Pillar I solvency ratio. It determines whether the data point has a "debit" or a "credit" attribute.

Please make a selection of one of the reporting sections or members

All	Corep	Finrep

Members	
Assets	
Equity	
Expenses	
Exposures	
Income	
Income or expenses	
Inflows	
Liabilities	
Liabilities and Equity	
Liquid assets	
Memorandum items	
Off balance sheet items	

Clicking on one of the metrics will show all cells of all templates in which that metric is used. Clicking on the template, will highlight the cell with the metric. This is comparable as the highlight of the search result.

XBRL Metric: Assets

Used in the following templates on field level:

Template	TemplateName	Row	Column
C 04.00	Capital Adequacy - Memorandum Items	010	
C 04.00	Capital Adequacy - Memorandum Items	020	
C 04.00	Capital Adequacy - Memorandum Items	030	
C 04.00	Capital Adequacy - Memorandum Items	040	
C 16.00.a	Operational risk - Excluding AMA		040
C 16.00.a	Operational risk - Excluding AMA		050
C 16.00.a	Operational risk - Excluding AMA		060
C 40.00	Alternative treatment of the Exposure Measure	230	
C 46.00.a	Entities that are consolidated for accounting purposes but are not within the prudential scope of consolidation (I)	140	
C 46.00.b	Entities that are consolidated for accounting purposes but are not within the prudential scope of consolidation (II)	130	
C 46.00.b	Entities that are consolidated for accounting purposes but are not within the prudential scope of consolidation (II)	160	
C 46.00.c	Entities that are consolidated for accounting purposes but are not within the prudential scope of consolidation (III)	170	
C 54.00.a	Liquidity Coverage. Collateral swaps. Total		010

The second XBRL feature in the toolbar is found under the analysis button.

Home	Manuals	Financial Reports ▾	Search	Submit	XBRL	Analysis

Clicking the analysis button opens a screen in which you can generate an overview of all used dimension and metric combinations for a template or for a selection of templates. To be able to generate such an overview just click the checkbox and click on the generate button. Checking more checkboxes allows you to generate an overview of all used dimension and metric combinations of all selected templates.

Generate XBRL Dimensions and Metric overview

Please make a selection of one or more of the following templates

[Generate]

Checkbox	Template Name
☐	C 00.01 - Nature of Report (COREP)
☑	C 01.00 - Capital Adequacy - Own funds definition
☐	C 02.00 - Capital Adequacy - Risk Exposure Amounts
☐	C 03.00 - Capital Adequacy - Ratios
☐	C 04.00 - Capital Adequacy - Memorandum Items
☐	C 05.01 - Capital Adequacy - Transitional provisions: Summary
☐	C 05.02 - Capital Adequacy - Transitional provisions: Grandfathered instruments not constituting State aid
☐	C 06.00 - Group Solvency
☐	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: IRB Approach to capital requirements - TOTAL

The overview of the used dimension and metric combinations is generated in the same screen and will have the following format:

Dimension	Metric
Metric	Amount including transitional provisions [mi]
Metric	Carrying amount [mi]
Metric	Computable amount [mi]
Metric	Transitional computable amount [mi]
Base	Own funds
Main category	Accumulated other comprehensive income
Main category	Actual or contingent obligations to purchase holdings
Main category	Application of stricter requirements by institutions
Main category	Deductible deferred tax assets that rely on future profitability and arise from temporary differences
Main category	Deductible deferred tax assets that rely on future profitability and arise from temporary differences and Equity instruments
Main category	Deductions related to alternative treatment of exposures
Main category	Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities
Main category	Deferred tax liabilities
Main category	Deferred tax liabilities associated to defined benefit pension fund assets
Main category	Deferred tax liabilities associated to Intangible assets other than Goodwill
Main category	Defined benefit pension fund assets
Main category	Defined benefit pension fund assets which the institution has an unrestricted ability to use
Main category	Defined benefit pension fund assets, Defined benefit pension fund assets which the institution has an restricted ability to use, Deferred tax liabilities associated to defined benefit pension fund assets

Appendices A: RASCI

1: RASCI overall

<table>
<tr><td colspan="2">Verantwoordelijkheidsschema rapportages (RASCI model) Overall
datum:</td><td colspan="10">Rapportages

functies en personen</td></tr>
<tr><td>project:</td><td><i>RADAR tooling</i></td><td colspan="10">R = responsible</td></tr>
<tr><td>opdrachtgever:</td><td><i>naam</i></td><td colspan="10">A = Accountable
S = Support</td></tr>
<tr><td>projectleider:</td><td><i>naam</i></td><td colspan="10">C = Consulted</td></tr>
<tr><td>projectstart</td><td><i>datum</i></td><td colspan="10">I = Informed</td></tr>
<tr><td>projecteind</td><td><i>datum</i></td><td colspan="10"></td></tr>
<tr>
<th>projectfasering</th>
<th>taakgebieden/activiteiten</th>
<th>RADAR tooling lead (manager FRC)</th>
<th>FRC team</th>
<th>DNB/ECB Reporting (Change)</th>
<th>A&C Reporting (DNB/ECB en Consolidation)</th>
<th>Policies</th>
<th>TOPS/ Policy management</th>
<th>COO Finance/BPM</th>
<th>COO Risk voor Basel II stroom</th>
<th>IT</th>
<th>FRIM</th>
</tr>
<tr><td rowspan="7">Overall eigenaar en eindverantwoordelijk voor de RADAR tooling:

Functioneel beheer</td><td>Geven van toegang tot en toewijzen rol in tooling</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Onderhoud stand alone tooling</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Verzamelen additionele informatiebehoefte stakeholders</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Review informatiebehoeften/nieuwe mogelijkheden</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Validatie nieuwe mogelijkheden</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Implementatie nieuwe mogelijkheden</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Overdracht aan IT</td><td>R</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>A</td><td></td></tr>
<tr><td rowspan="2">stap 1. Wettelijk kader (opstellen of aanpassen van de externe requirements)</td><td>Initiele vastlegging wettelijk kader</td><td></td><td>S</td><td>R</td><td>A</td><td></td><td>I</td><td>I</td><td></td><td></td><td></td></tr>
<tr><td>Wijziging/aanpassing op wettelijk kader</td><td>C</td><td>S</td><td>R</td><td>A</td><td></td><td>I</td><td>I</td><td></td><td></td><td></td></tr>
<tr><td rowspan="6">Stap 2. ABN AMRO interpretaties (Verzamelen, opstellen of aanpassen van de interne definities o.b.v. externe requirements)</td><td>Initiele vertaling van externe requirements naar ABN AMRO beleid in AIM (richting gevend)</td><td></td><td>I</td><td>I</td><td>C</td><td>A</td><td>R</td><td>I</td><td>I</td><td></td><td></td></tr>
<tr><td>Wijziging/aanpassing vastlegging ABN AMRO beleid in AIM</td><td></td><td>I</td><td>C</td><td>I</td><td>A</td><td>R</td><td>I</td><td>I</td><td></td><td></td></tr>
<tr><td>Validatie wijzigingen in beleid in AIM</td><td></td><td>I</td><td>R</td><td>A</td><td>C</td><td></td><td>I</td><td>R</td><td></td><td></td></tr>
<tr><td>Initiele vastlegging ABN AMRO detail interpretatie middels werkinstructies</td><td></td><td>S</td><td>R</td><td>A</td><td>C</td><td></td><td></td><td>R</td><td></td><td></td></tr>
<tr><td>Wijziging/aanpassing ABN AMRO detail interpretatie middels werkinstructies</td><td></td><td>I</td><td>R</td><td>A</td><td>C</td><td></td><td>I</td><td>R</td><td></td><td></td></tr>
<tr><td>Validatie wijzigingen werkinstructies</td><td></td><td>I</td><td>C</td><td>A/R</td><td>C</td><td></td><td>I</td><td>R</td><td></td><td></td></tr>
<tr><td rowspan="6">Stap 3. Toepassing van de rapportage</td><td>Opstellen functionele requirements voor systeemimplementatie</td><td></td><td>S</td><td>R</td><td>A</td><td></td><td></td><td>S</td><td>R</td><td>C</td><td></td></tr>
<tr><td>Initiele vastlegging sturingen/mapping in systemen</td><td></td><td>S</td><td>A</td><td>C</td><td></td><td></td><td>S</td><td>A</td><td>R</td><td></td></tr>
<tr><td>Wijziging/aanpassing sturing/mapping in systemen</td><td></td><td>I</td><td>A</td><td>C</td><td></td><td></td><td>S</td><td>A</td><td>R</td><td></td></tr>
<tr><td>Vastlegging van databewerkingen (automatisch en manueel)</td><td></td><td>S</td><td>I</td><td>A/R</td><td></td><td></td><td>I</td><td>R</td><td></td><td></td></tr>
<tr><td>Uitvoeren van lijncontroles in de keten (selectie van contracten)</td><td></td><td>R</td><td>I</td><td>A</td><td></td><td></td><td>I</td><td>I</td><td></td><td></td></tr>
<tr><td>Opstellen Finance Risk datamodellen (FRIM)</td><td></td><td>S</td><td>R</td><td>C</td><td></td><td></td><td>I</td><td>I</td><td></td><td>A</td></tr>
</table>

2: RASCI Tooling (Basel)

Verantwoordelijkheidsschema BASEL II rapportage (RASCI model) datum:		RADAR tooling lead (manager FRC)	FRC team	Manager DNB/ECB Reporting	DNB/ECB Reporting (Change)	DNB/ECB Reporting (BE)	DNB/ECB Reporting (SE)	DNB/ECB Reporting (Basel)	Policies	TOPS/Policy management	Consolidatie	COO Finance /BPM	COO Risk	IT	FRIM
project: RADAR tooling — **opdrachtgever:** naam — R = responsible — A = Accountable — S = Support — **projectleider:** naam — C = Consulted — **projectstart** datum — I = Informed — **projecteind** datum	**projectfasering / taakgebieden/activiteiten**														
Overall eigenaar en eindverantwoordelijk voor de RADAR tooling: Functioneel beheer	Geven van toegang tot en toewijzen rol in tooling	A													
	Onderhoud stand alone tooling	A													
	Verzamelen additionele informatiebehoefte stakeholders	A													
	Review informatiebehoeften/nieuwe mogelijkheden	A													
	Validatie nieuwe mogelijkheden	A													
	Implementatie nieuwe mogelijkheden	A													
	Overdracht aan IT	R												A	
stap 1. Wettelijk kader (opstellen of aanpassen van de externe requirements)	Initiele vastlegging wettelijk kader	S						R	A	i	i	i			
	Wijziging/aanpassing op wettelijk kader	C		S				R	A	i	i	i			
Stap 2. ABN AMRO interpretaties (Verzamelen, opstellen of aanpassen van de interne definities o.b.v. externe requirements)	Initiele vertaling van externe requirements naar ABN AMRO beleid in AIM (richting gevend)	i	i	i				C	A	R	i	i	i		
	Wijziging/aanpassing vastlegging ABN AMRO beleid in AIM	i	i	C				i	A	R	i	i	i		
	Validatie wijzigingen in beleid in AIM	i	i	C				A	C			R			
	Initiele vastlegging ABN AMRO detail interpretatie middels werkinstructies	S	I	R				A	C			R			
	Wijziging/aanpassing ABN AMRO detail interpretatie middels werkinstructies	I	I	R				A	C		I	R			
	Validatie wijzigingen werkinstructies	I	I	C				A	C		I	R			
Stap 3. Toepassing van de rapportage	Initiele vastlegging sturingen/mapping in MDL	S						A				R	R		
	Wijziging/aanpassing sturing/mapping in MDL	C		R				A			S	R	R		
	Vastlegging van databewerkingen (automatisch en manueel)	S		i				A/R				i	i		
	Uitvoeren van lijncontroles in de keten (selectie van contracten)	R		i				A				i	i		
	Opstellen Finance Risk datamodellen (FRIM)	S		R				C				i	i		A

3: RASCI Tooling (BE)

Verantwoordelijkheidsschema BE rapportage (RASCI model) — Rapportage BE
datum: — functies en personen

project:	RADAR tooling	R = responsible
opdrachtgever:	naam	A = Accountable
		S = Support
projectleider:	naam	C = Consulted
projectstart	datum	I = Informed
projecteind	datum	

projectfasering	taakgebieden/activiteiten	RADAR tooling lead (manager FRC)	FRC team	Manager DNB/ECB Reporting	DNB/ECB Reporting (Change)	DNB/ECB Reporting (BE)	DNB/ECB Reporting (SE)	DNB/ECB Reporting (Basel)	Policies	TOPS/Policy management	Consolidatie	COO Finance/BPM	IT	FRIM
Overall eigenaar en eindverantwoordelijk voor de RADAR tooling:	Geven van toegang tot en toewijzen rol in tooling	A												
	Onderhoud stand alone tooling	A												
	Verzamelen additionele informatiebehoefte stakeholders	A												
Functioneel beheer	Review informatiebehoeften/nieuwe mogelijkheden	A												
	Validatie nieuwe mogelijkheden	A												
	Implementatie nieuwe mogelijkheden	A												
	Overdracht aan IT	R											A	
stap 1. Wettelijk kader (opstellen of aanpassen van de externe requirements)	Initiele vastlegging wettelijk kader		S		R				A	I	I			
	Wijziging/aanpassing op wettelijk kader		C	S	R				A	I	I			
Stap 2. ABN AMRO interpretaties (Verzamelen, opstellen of aanpassen van de interne definities o.b.v. externe requirements)	Initiele vertaling van externe requirements naar ABN AMRO beleid in AIM (richting gevend)		I	I	I	C			A	R	I	I		
	Wijziging/aanpassing vastlegging ABN AMRO beleid in AIM		I	I	C	I			A	R	I	I		
	Validatie wijzigingen in beleid in AIM		I	I	R	A			C		I	I		
	Initiele vastlegging ABN AMRO detail interpretatie middels werkinstructies		S		R	A			C					
	Wijziging/aanpassing ABN AMRO detail interpretatie middels werkinstructies		I		R	A			C			I		
	Validatie wijzigingen werkinstructies		I	C	A/R				C			I		
Stap 3. Toepassing van de rapportage	Initiele vastlegging sturingen/mapping in AXIOM		S			A						S	R	
	Wijziging/aanpassing sturing/mapping in AXIOM		C		R	A						S	R	
	Vastlegging van databewerkingen		S			A/R						I		
	Uitvoeren van lijncontrole	A/R				C						I		
	Opstellen datamodellen (FRIM)													A/R

4: RASCI Tooling (SE)

Verantwoordelijkheidsschema SE rapportage (RASCI model) datum:		Rapportage SE functies en personen												
project: *RADAR tooling* opdrachtgever: *naam* projectleider: *naam* projectstart *datum* projecteind *datum*	**R = responsible** **A = Accountable** **S = Support** **C = Consulted** **I = Informed**	RADAR tooling lead (manager FRC)	FRC team	Manager DNB/ECB Reporting	DNB/ECB Reporting (Change)	DNB/ECB Reporting (BE)	DNB/ECB Reporting (SE)	DNB/ECB Reporting (Basel)	Policies	TOPS/Policy manangement	Consolidatie	COO Finance/BPM	IT	FRIM
projectfasering	**taakgebieden / activiteiten**													
Overall eigenaar en eindverantwoordelijk voor de RADAR tooling: Functioneel beheer	Geven van toegang tot en toewijzen rol in tooling	A												
	Onderhoud stand alone tooling	A												
	Verzamelen additionele informatiebehoefte stakeholders	A												
	Review informatiebehoeften/nieuwe mogelijkheden	A												
	Validatie nieuwe mogelijkheden	A												
	Implementatie nieuwe mogelijkheden	A												
	Overdracht aan IT	R											A	
stap 1. Wettelijk kader (opstellen of aanpassen van de externe requirements)	Initiele vastlegging wettelijk kader		S				R		A	I	I			
	Wijziging/aanpassing op wettelijk kader		C	S			R		A	I	I			
Stap 2. ABN AMRO interpretaties (verzamelen, opstellen of aanpassen van de interne definities o.b.v. externe requirements)	Initiele vertaling van externe requirements naar ABN AMRO beleid in AIM (richting gevend)		I	I	I		C		A	R	I	I		
	Wijziging/aanpassing vastlegging ABN AMRO beleid in AIM		I	I	C		I		A	R	I	I		
	Validatie wijzigingen in beleid in AIM		I	I	R				A	C	I	I		
	Initiele vastlegging ABN AMRO detail interpretatie middels werkinstructies		S	R			A			C				
	Wijziging/aanpassing ABN AMRO detail interpretatie middels werkinstructies		I	R			A			C		I		
	Validatie wijzigingen werkinstructies		I	C			A/R			C		I		
Stap 3. Toepassing van de rapportage	Initiele vastlegging sturingen/mapping in AXIOM		S				A					S	R	
	Wijziging/aanpassing sturing/mapping in AXIOM		C		R		A					S	R	
	Vastlegging van databewerkingen		S				A/R					I		
	Uitvoeren van lijncontrole	A/R					C					I		
	Opstellen datamodellen (FRIM)													A/R

5: RASCI Tooling (IFRS, disclosures)

RASCI Verantwoordelijkheidsschema IFRS en disclosures rapportage (RASCI model) datum:		Rapportage IFRS en disclosures rapportage functies en personen											

project: *RADAR tooling* **R = responsible**
opdrachtgever: *naam* **A = Accountable**
 S = Support
projectleider: *naam* **C = Consulted**
projectstart *datum* **i = Informed**
projecteind *datum*

projectfasering	taakgebieden	RADAR tooling lead (manager FRC)	FRC	DNB/ECB Reporting (Change)	DNB/ECB Reporting (BE)	DNB/ECB Reporting (SE)	DNB/ECB Reporting (Basel)	Policies	Consolidatie	COO Finance/BPM	COO Risk	IT	FRIM
Overall eigenaar en eindverantwoordelijk voor de RADAR tooling Functioneel beheer	Geven van toegang tot en toewijzen rol in tooling	A											
	Onderhoud stand alone tooling	A											
	Verzamelen additionele informatiebehoefte stakeholders	A											
	Review informatiebehoeften/nieuwe mogelijkheden	A											
	Validatie nieuwe mogelijkheden	A											
	Implementatie nieuwe mogelijkheden	A											
	Overdracht aan IT	R										A	
stap 1. Wettelijk kader (opstellen of aanpassen van de externe requirements)	Huidig wettelijk kader vastleggen		S					R	A				
	Wijziging/aanpassing of nieuw wettelijk kader vastleggen		S					R	A				
Stap 2. ABN AMRO interpretaties (Verzamelen, opstellen of aanpassen van de interne definities o.b.v. externe requirements)	Huidige ABN AMRO interpretatie vastleggen		S					R	A				
	Wijziging/aanpassing of nieuwe ABN AMRO interpretatie vastleggen		S					R	A				
Stap 3. Toepassing van de rapportage	Huidige sturingen/mapping vastleggen in Magnitude		S						A	S		R	
	Wijziging/aanpassing of nieuwe sturing/mappingen vastleggen in Magnitude		S						A	S		R	
	Vastlegging van databewerkingen		S						A/R				
	Uitvoeren van lijncontrole												
	Opstellen datamodellen (FRIM)		S										A/R