All data items set out in the Annexes to this Regulation shall be transformed into a single data point model which is the basis for uniform IT systems of institutions and competent authorities.

The single data point model shall meet the following criteria:

(a) It provides a structured representation of all data items set out in Annex I;

(b) It identifies all the business concepts set out in Annexes I to II;

(c) It provides a data dictionary identifying table labels, ordinate labels, axis labels, domain labels, dimension labels and member labels;

(d) It provides metrics which define the property or amount of data points;

(e) It provides data point definitions that are expressed as a composition of characteristics that univocally identify the concept;

(f) It contains all the relevant technical specifications necessary for developing IT reporting solutions producing uniform supervisory data.

Part II: Validation rules

The data items set out in the Annexes to this Regulation shall be subject to validation rules ensuring data quality and consistency.

The validation rules shall meet the following criteria:

(a) They define the logical relationships between relevant data points;

(b) They include filters and preconditions that define a set of data to which a validation rule applies;

(c) They check the consistency of the reported data;

(d) They check the accuracy of the reported data;

(e) They set default values which shall be applied where the relevant information has not been reported.