*ANNEX V*

**Part I: Single Data Point Model**

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, III and VIII;

(b) it identifies all the business concepts set out in Annexes I to IV and VIII to IX;

(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.