BANK OF ENGLAND
PRUDENTIAL REGULATION AUTHORITY

RFB003 and RFB004: Intragroup financial reporting – core and detailed breakdowns

General information

Firm should complete the following mandatory fields:

- the basis of their reporting;

- the submission number – firms should enter '1' and increase this number by '1' in case of resubmission;

- the unique 'firm reference number' (FRN) and legal entity identifier (LEI);

- the name of the firm;

- the reporting period start and end dates; and

- the reporting currency – firms should report in the currency of their annual audited accounts.

Units

All amounts should be reported in absolute values rounded to the nearest whole number in reporting currency. Where values correspond to percentages, these should be entered as decimal numbers up to two decimal places.

Reporting basis

For ring-fenced bodies (RFBs) that are part of a sub-consolidation group,[1] this template is to be reported on a sub-consolidated basis.

If this template is reported on an individual basis, then any reference to the RFB sub-consolidation group in the definitions below should be taken to refer to the RFB itself.

RFB003: Overview

RFB003 consists of three templates covering balance sheet, profit and loss and statement of comprehensive income data, based closely on corresponding FINREP templates.

With the exception of c020 in the 'Statement of profit or loss' template (RFB003b), firms should report amounts and/or transactions between members of the RFB's

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[1]   'Sub-consolidation group' is defined in the Glossary of the PRA Rulebook: http://www.prarulebook.co.uk/

sub-consolidation group and other entities that are part of the RFB's group[2] but not part of the RFB sub-consolidation group.

Within c020 in the 'Statement of profit or loss' template (RFB003b), on the other hand, firms should not report transactions with other group entities, but instead should report income, expenses, or other profit or loss items that relate to transactions with shared customers, as defined below.

RFB003: Definitions

Firms should refer to the definitions for the corresponding FINREP templates contained within the EBA's final draft amendments to Annex V to the Implementing Technical Standards on Supervisory Reporting, as published in November 2016.[3]

RFB003b: Columns

- **c020:** This column captures profit and loss items relating to the ordinary activities of RFB sub-consolidation group members from a relationship with a shared customer.

  Shared customer is defined as a single customer (eg person or entity) that had a contractual or trading relationship with an RFB or any member of the sub-consolidation group and at the same time had a contractual or trading relationship with any entity that is part of the RFB's *group* but not part of the RFB sub-consolidation group at any point during the reporting reference period.

RFB003: Financial instruments: Derivatives held for hedge accounting

Within the intragroup financial reporting templates, for all intragroup derivatives transactions reported in c010, firms are required to treat these as 'financial assets held for trading' or 'financial liabilities held for trading'. No amounts or transactions should be reported within the templates as being in a hedge accounting relationship.

RFB003: Validation rules

Submitted data must conform to the validation rules set out in the Appendix.

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2 'Group' is defined in FSMA s421.
3 Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/implementing-technical-standards-on-proposed-amendments-to-finrep-ifrs-due-to-ifrs-9

RFB004: Overview

RFB004 consists of nine templates that contain detailed breakdowns of balance sheet and profit and loss items, based closely on corresponding FINREP templates. With the exception of c030 and c040 in Part 1 of the 'Breakdown of selected statement of profit or loss items' template (RFB004f), firms should report amounts and/or transactions between members of the RFB's sub-consolidation group and other entities that are part of the RFB's group but not part of the RFB sub-consolidation group.

Within c030 and c040 in Part 1 of the 'Breakdown of selected statement of profit or loss items' template (RFB004f), on the other hand, firms should not report transactions with other group entities, but instead should report income, expenses, or other profit or loss items that relate to transactions with shared customers, as defined below.

Where a particular template (eg RFB004a, RFB004c or RFB004i) or cell relates to a type of business or a situation that does not apply to the firm in question, the firm may choose not to submit those cells, rather than submitting zeroes.

RFB004: Definitions

Firms should refer to the definitions for the corresponding FINREP templates contained within the EBA's final draft amendments to Annex V to the Implementing Technical Standards on Supervisory Reporting, as published in November 2016.[4]

RFB004f: Columns

- **Part 1, c030 and c040:** This column captures interest income and expenses relating to the ordinary activities of RFB sub-consolidation group members from a relationship with a shared customer.

  Shared customer is defined as a single customer (eg person or entity) that had a contractual or trading relationship with an RFB or any member of the sub-consolidation group and at the same time had a contractual or trading relationship with any entity that is part of the RFB's group but not part of the RFB sub-consolidation group at any point during the reporting reference period.

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4   Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: www.eba.europa.eu/regulation-and-policy/supervisory-reporting/implementing-technical-standards-on-proposed-amendments-to-finrep-ifrs-due-to-ifrs-9

RFB004: Financial instruments: Derivatives held for hedge accounting

Within the intragroup financial reporting templates, for all intragroup derivatives transactions reported, firms are required to treat these as 'financial assets held for trading' or 'financial liabilities held for trading'. No amounts or transactions should be reported within the templates as being in a hedge accounting relationship.

As shown in template 'Derivatives' (RFB004d), some may be recognised as being in an economic hedge.

RFB004: Validation rules

Submitted data must conform to the validation rules set out in the Appendix.

July 2017

Appendix: Validation rules

ID	Validation type	Blocking/Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0027	Manual	Blocking	RFB003a - Part 1			(010)	{r050} = sum(r060-090)	treat as zero/empty string
v0028	Manual	Blocking	RFB003a - Part 1			(010)	{r100} = sum(r120-130)	treat as zero/empty string
v0029	Manual	Blocking	RFB003a - Part 1			(010)	{r096} = sum(r097-099)	treat as zero/empty string
v0030	Hierarchy	Blocking	RFB003a - Part 1			(010)	{r181} = +{r182} + {r183}	treat as zero/empty string
v0031	Manual	Blocking	RFB003a - Part 1			(010)	{r380} = {r010} + {r050} + {r096} + {r100} + {r141} + {r181} + {r260} + {r360} + {r370}	treat as zero/empty string
v0032	Manual	Blocking	RFB003a - Part 2			(010)	{r010} = {r020} + {r030} + {r040} + {r050} + {r060}	treat as zero/empty string
v0033	Manual	Blocking	RFB003a - Part 2			(010)	{r070} = {r080} + {r090} + {r100}	treat as zero/empty string
v0034	Manual	Blocking	RFB003a - Part 2			(010)	{r110} = {r120} + {r130} + {r140}	treat as zero/empty string
v0035	Hierarchy	Blocking	RFB003a - Part 2			(010)	{r170} = +{r220} + {r230}	treat as zero/empty string
v0036	Manual	Blocking	RFB003a - Part 2			(010)	{r300} = {r010} + {r070} + {r110} + {r170} + sum(r270-290)	treat as zero/empty string
v0037	Manual	Blocking	RFB003b			(010)	{r010} = sum(r020-085)	treat as zero/empty string
v0038	Manual	Blocking	RFB003b			(010)	{r090} = sum(r100-145)	treat as zero/empty string

ID	Validation type	Blocking/ Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0039	Manual	Blocking	RFB003b			(010)	{r160} = sum(r170-192)	treat as zero/empty string
v0040	Manual	Blocking	RFB003b			(010)	{r220} = sum(r231-270)	treat as zero/empty string
v0041	Hierarchy	Blocking	RFB003b			(010)	{r360} = +{r380} + {r370}	treat as zero/empty string
v0042	Manual	Blocking	RFB003b			(010)	{r430} = sum(r440-450)	treat as zero/empty string
v0043	Manual	Blocking	RFB003b			(010)	{r460} = sum(r481-491)	treat as zero/empty string
v0044	Sign	Non-blocking	RFB003b		(010;020;025;030;041;051;080;085;090; 100;110;120;140;145;150;160;170;175; 191;200;210;340;350;360;370;380)	(010)	{RFB003b} >= 0	do not run rule
v0045	Manual	Blocking	RFB003b			(010)	{r610} = {r010} - {r090} - {r150} + {r160} + {r200} - {r210} + {r220} + {r280} + {r287} + {r290} + {r310} + {r330} + {r340} - {r350} - {r360} + {r425} - {r430} - {r460} - {r510} - {r520} + {r590} + {r600}	treat as zero/empty string
v0046	Manual	Blocking	RFB003b			(All)	{r355} = {r010} - {r090} - {r150} + {r160} + {r200} - {r210} + {r220} + {r280} + {r287} + {r290} + {r310} + {r330} + {r340} - {r350}	treat as zero/empty string
v0047	Manual	Blocking	RFB003c			(010)	{r030} = sum(r070-086)	treat as zero/empty string
v0048	Manual	Blocking	RFB003c			(010)	{r280} = sum(r290-310)	treat as zero/empty string
v0049	Manual	Blocking	RFB003c			(010)	{r241} = sum(r251-270)	treat as zero/empty string
v0050	Manual	Blocking	RFB003a - Part 1	RFB004d			{RFB003a - Part 1, r060,c010} = {RFB004d, r290,c010}	treat as zero/empty string

ID	Validation type	Blocking/ Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0051	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r050,c010} = sum({RFB004e - Part 1, r010, (c010-030)})	treat as zero/empty string
v0052	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r060,c010} = sum({RFB004e - Part 1, r020, (c010-030)})	treat as zero/empty string
v0053	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r070,c010} = sum({RFB004e - Part 1, r030, (c010-030)})	treat as zero/empty string
v0054	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r080,c010} = sum({RFB004e - Part 1, r040, (c010-030)})	treat as zero/empty string
v0055	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r090,c010} = sum({RFB004e - Part 1, r050, (c010-030)})	treat as zero/empty string
v0056	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r100,c010} = sum({RFB004e - Part 1, r060, (c010-030)})	treat as zero/empty string
v0057	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r110,c010} = sum({RFB004e - Part 1, r070, (c010-030)})	treat as zero/empty string
v0058	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r120,c010} = sum({RFB004e - Part 1, r080, (c010-030)})	treat as zero/empty string
v0059	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r130,c010} = sum({RFB004e - Part 1, r090, (c010-030)})	treat as zero/empty string
v0060	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r096,c010} = sum({RFB004e - Part 1, r055, (c010-030)})	treat as zero/empty string
v0061	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r097,c010} = sum({RFB004e - Part 1, r056, (c010-030)})	treat as zero/empty string
v0062	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r098,c010} = sum({RFB004e - Part 1, r057, (c010-030)})	treat as zero/empty string
v0063	Manual	Blocking	RFB003a - Part 1	RFB004e - Part 1			{RFB003a - Part 1, r099,c010} = sum({RFB004e - Part 1, r058, (c010-030)})	treat as zero/empty string
v0064	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r020 , c010} = {RFB004b, r010 , c010}	do not run rule

ID	Validation type	Blocking/ Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0065	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r030 , c010} = {RFB004b, r020 , c010}	do not run rule
v0066	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r040 , c010} = {RFB004b, r050 , c010}	do not run rule
v0067	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r050 , c010} = {RFB004b, r360 , c010}	do not run rule
v0068	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r060 , c010} = {RFB004b, r440 , c010}	do not run rule
v0069	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r080 , c010} = {RFB004b, r050 , c020}	do not run rule
v0070	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r090 , c010} = {RFB004b, r360 , c020}	do not run rule
v0071	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r100 , c010} = {RFB004b, r440 , c020}	do not run rule
v0072	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r120 , c010} = {RFB004b, r050 , c030}	do not run rule
v0073	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r130 , c010} = {RFB004b, r360 , c030}	do not run rule
v0074	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r140 , c010} = {RFB004b, r440 , c030}	do not run rule
v0075	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r010 , c010} = {RFB004b, r450 , c010}	do not run rule
v0076	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r070 , c010} = {RFB004b, r450 , c020}	do not run rule
v0077	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r110 , c010} = {RFB004b, r450 , c030}	do not run rule
v0078	Identity	Blocking	RFB003a - Part 2	RFB004b			{RFB003a - Part 2, r050 , c010} = {RFB004b, r360 , c010}	do not run rule
v0079	Manual	Blocking	RFB003a - Part 2	RFB004d			{RFB003a - Part 2, r020,c010} = {RFB004d, r290,c020}	treat as zero/empty string
v0080	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r010,c010} = sum({RFB004e - Part 1, r150, (c010-030)})	treat as zero/empty string
v0081	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r020,c010} = sum({RFB004e - Part 1, r160, (c010-030)})	treat as zero/empty string
v0082	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r030,c010} = sum({RFB004e - Part 1, r170, (c010-030)})	treat as zero/empty string

ID	Validation type	Blocking/ Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0083	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r040,c010} = sum({RFB004e - Part 1, r180, (c010-030)})	treat as zero/empty string
v0084	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r050,c010} = sum({RFB004e - Part 1, r190, (c010-030)})	treat as zero/empty string
v0085	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r060,c010} = sum({RFB004e - Part 1, r200, (c010-030)})	treat as zero/empty string
v0086	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r070,c010} = sum({RFB004e - Part 1, r210, (c010-030)})	treat as zero/empty string
v0087	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r080,c010} = sum({RFB004e - Part 1, r220, (c010-030)})	treat as zero/empty string
v0088	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r090,c010} = sum({RFB004e - Part 1, r230, (c010-030)})	treat as zero/empty string
v0089	Manual	Blocking	RFB003a - Part 2	RFB004e - Part 1			{RFB003a - Part 2, r100,c010} = sum({RFB004e - Part 1, r240, (c010-030)})	treat as zero/empty string
v0090	Identity	Blocking	RFB003b	RFB004f - Part 1			{RFB003b, r080 , c010} = {RFB004f - Part 1, r150 , c010}	do not run rule
v0091	Identity	Blocking	RFB003b	RFB004f - Part 1			{RFB003b, r140 , c010} = {RFB004f - Part 1, r260 , c020}	do not run rule
v0092	Identity	Blocking	RFB003b	RFB004f - Part 1			{RFB003b, r010 , c010} = {RFB004f - Part 1, r270 , c010}	do not run rule
v0093	Identity	Blocking	RFB003b	RFB004f - Part 1			{RFB003b, r090 , c010} = {RFB004f - Part 1, r270 , c020}	do not run rule
v0094	Identity	Blocking	RFB003b	RFB004f - Part 2			{RFB003b, r220 , c010} = {RFB004f - Part 2, r070 , c010}	do not run rule
v0095	Hierarchy	Blocking	RFB003b	RFB004f - Part 2			{RFB003b, r220} = +{RFB004f - Part 2, r020} + {RFB004f - Part 2, r050} + {RFB004f - Part 2, r040} + {RFB004f - Part 2, r030} + {RFB004f - Part 2, r060}	treat as zero/empty string
v0096	Identity	Blocking	RFB003b	RFB004f - Part 3			{RFB003b, r280 , c010} = {RFB004f - Part 3, r090 , c010}	do not run rule
v0097	Identity	Blocking	RFB003b	RFB004f - Part 5			{RFB003b, r290 , c010} = {RFB004f - Part 5, r070 , c010}	do not run rule

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ID	Validation type	Blocking/ Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0098	Identity	Blocking	RFB003b	RFB004g - Part 1			{RFB003b, r200 , c010} = {RFB004g - Part 1, r010 , c010}	do not run rule
v0099	Identity	Blocking	RFB003b	RFB004g - Part 1			{RFB003b, r210 , c010} = {RFB004g - Part 1, r230 , c010}	do not run rule
v0100	Manual	Blocking	RFB004a			(010-090)	{r190} = {r060} + {r120}	treat as zero/empty string
v0101	Sign	Blocking	RFB004a		(060;120)	(010;020;030;040;050; 060;070;080;090)	{RFB004a} >= 0	do not run rule
v0102	Manual	Blocking	RFB004b			(010)	{r020} = {r030} + {r040}	treat as zero/empty string
v0103	Manual	Blocking	RFB004b			(010)	{r450} = sum({r010}, {r020}, {r050}, {r360}, {r440})	treat as zero/empty string
v0104	Manual	Blocking	RFB004b			(020;030)	{r450} = sum({r050}, {r360}, {r440})	treat as zero/empty string
v0105	Hierarchy	Blocking	RFB004b			(010;020;030)	{r410} = +{r420} + {r430}	treat as zero/empty string
v0106	Hierarchy	Non-blocking	RFB004b			(010;020;030)	{r360} = +{r380} + {r370} + {r390} + {r400} + {r410}	treat as zero/empty string
v0107	Sign	Blocking	RFB004b		(All)	(010)	{RFB004b} >= 0	do not run rule
v0108	Sign	Blocking	RFB004b		(All)	(020;030)	{RFB004b} >= 0	do not run rule
v0109	Manual	Blocking	RFB004b	RFB004d			{RFB004b, r010,c010} = {RFB004d, r290,c020}	treat as zero/empty string
v0110	Manual	Blocking	RFB004c - Part 1			(010)	{r021} <= {r010}	treat as zero/empty string
v0111	Manual	Blocking	RFB004c - Part 1			(010)	{r101} <= {r090}	treat as zero/empty string
v0112	Manual	Blocking	RFB004c - Part 1			(010)	{r181} <= {r170}	treat as zero/empty string
v0113	Sign	Blocking	RFB004c - Part 1		(All)	(010)	{RFB004c - Part 1} >= 0	do not run rule
v0114	Sign	Blocking	RFB004c - Part 2		(010;150)	(020)	{RFB004c - Part 2} >= 0	do not run rule

ID	Validation type	Blocking/ Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0115	Sign	Blocking	RFB004c - Part 2		(080)	(010)	{RFB004c - Part 2} >= 0	do not run rule
v0116	Manual	Blocking	RFB004d			(010-030)	{r020} <= {r010}	treat as zero/empty string
v0117	Manual	Blocking	RFB004d			(010-030)	{r140} <= {r130}	treat as zero/empty string
v0118	Manual	Blocking	RFB004d			(010-030)	{r260} <= {r250}	treat as zero/empty string
v0119	Manual	Blocking	RFB004d			(010-030)	{r280} <= {r270}	treat as zero/empty string
v0120	Manual	Blocking	RFB004d			(010-040)	{r290} = sum(r010, r070, r130, r190, r250, r270)	treat as zero/empty string
v0121	Manual	Blocking	RFB004d		(010;035;070;095; 130;155;190;210-250; 270;290)		{c040} <= {c030}	treat as zero/empty string
v0122	Manual	Blocking	RFB004d			(010-030)	{r010} = sum(r035-045)	treat as zero/empty string
v0123	Manual	Blocking	RFB004d			(010-030)	{r070} = sum(r095-105)	treat as zero/empty string
v0124	Manual	Blocking	RFB004d			(010-030)	{r080} <= {r070}	treat as zero/empty string
v0125	Manual	Blocking	RFB004d			(010-030)	{r130} = sum(r155-165)	treat as zero/empty string
v0126	Manual	Blocking	RFB004d			(010-030)	{r195} <= {r190}	treat as zero/empty string
v0127	Manual	Non-blocking	RFB004d		(010-290)		if {c030} != 0 then {c010} != 0 and {c020} != 0 and {c040} != 0	treat as zero/empty string
v0128	Hierarchy	Blocking	RFB004d			(010;020;030;040)	{r190} = +{r210} + {r220} + {r240} + {r230}	treat as zero/empty string

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ID	Validation type	Blocking/ Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0129	Hierarchy	Blocking	RFB004d			(010;020;030;040)	{r190} >= +{r200}	treat as zero/empty string
v0130	Sign	Blocking	RFB004d		(010;035;070;095; 130;155;190; 210-250;270;290)	(040)	{RFB004d} >= 0	do not run rule
v0131	Sign	Blocking	RFB004d		(All)	(010;020;030)	{RFB004d} >= 0	do not run rule
v0132	Manual	Blocking	RFB004e - Part 1			(060)	{r010} = sum(r020-040)	treat as zero/empty string
v0133	Manual	Blocking	RFB004e - Part 1			(010-050;070-080)	{r010} = sum(r020-050)	treat as zero/empty string
v0134	Manual	Blocking	RFB004e - Part 1			(060)	{r060} = {r080}	treat as zero/empty string
v0135	Manual	Blocking	RFB004e - Part 1			(010-050;070-080)	{r060} = sum(r080-090)	treat as zero/empty string
v0136	Manual	Blocking	RFB004e - Part 1			(All)	{r101} = sum(r102-104)	treat as zero/empty string
v0137	Manual	Blocking	RFB004e - Part 1			(060)	{r150} = {r160} + {r170} + {r190}	treat as zero/empty string
v0138	Manual	Blocking	RFB004e - Part 1			(010-050;070-080)	{r150} = sum(r160-200)	treat as zero/empty string
v0139	Manual	Blocking	RFB004e - Part 1			(060)	{r210} = {r230}	treat as zero/empty string
v0140	Manual	Blocking	RFB004e - Part 1			(010-050;070-080)	{r210} = sum(r220-240)	treat as zero/empty string
v0141	Manual	Blocking	RFB004e - Part 1			(060)	{r056} = sum(r057-058)	treat as zero/empty string
v0142	Manual	Blocking	RFB004e - Part 1			(010-050;070-080)	{r056} = sum(r057-059)	treat as zero/empty string
v0143	Sign	Blocking	RFB004e - Part 1		(All)	(010;020;030)	{RFB004e - Part 1} >= 0	do not run rule

ID	Validation type	Blocking/ Non-blocking	Apply rule if ALL tables are reported		Rows	Columns	Formula	If value missing (but all relevant tables reported)
			T1	T2				
v0144	Manual	Blocking	RFB004e - Part 2			(010-040)	{r070} = sum(r080-100)	treat as zero/empty string
v0145	Manual	Blocking	RFB004e - Part 2		(015-100)		{c010} = sum(c020-040)	treat as zero/empty string
v0146	Hierarchy	Blocking	RFB004e - Part 2			(010;020;030;040)	{r015} = +{r016} + {r017}	treat as zero/empty string
v0147	Sign	Blocking	RFB004e - Part 2		(015;016;017;070;080;090;100)	(010;020;030;040)	{RFB004e - Part 2} >= 0	do not run rule
v0148	Manual	Blocking	RFB004f - Part 1			(030-040)	{r020} = sum(r030-070)	treat as zero/empty string
v0149	Manual	Blocking	RFB004f - Part 1			(030-040)	{r080} = sum(r090-140)	treat as zero/empty string
v0150	Manual	Blocking	RFB004f - Part 1			(030-040)	{r160} = sum(r170-220)	treat as zero/empty string
v0151	Sign	Blocking	RFB004f - Part 1		(All)	(All)	{RFB004f - Part 1} >= 0	do not run rule
v0152	Manual	Blocking	RFB004f - Part 1			(010-040)	{r270} = {r010} + {r020} + {r080} + {r150} + {r160} + {r230} + {r240} + {r260}	treat as zero/empty string
v0153	Manual	Blocking	RFB004f - Part 2			(010)	{r070} = sum(r020-060)	treat as zero/empty string
v0154	Manual	Blocking	RFB004f - Part 3			(010)	{r090} = sum(r010-080)	treat as zero/empty string
v0155	Manual	Blocking	RFB004f - Part 5			(010)	{r070} = sum(r020-060)	treat as zero/empty string
v0156	Manual	Blocking	RFB004g - Part 1			(010)	{r010} = sum(r020, r060, r070, r080, r110, r120, r130, r140, r180, r190, r200, r210, r220)	treat as zero/empty string
v0157	Manual	Blocking	RFB004g - Part 1			(010)	{r230} = sum(r240-290)	treat as zero/empty string

| ID | Validation type | Blocking/ Non-blocking | Apply rule if ALL tables are reported | | Rows | Columns | Formula | If value missing (but all relevant tables reported) |
			T1	T2				
v0158	Hierarchy	Blocking	RFB004g - Part 1			(010)	{r020} = +{r030} + {r050} + {r040}	treat as zero/empty string
v0159	Hierarchy	Blocking	RFB004g - Part 1			(010)	{r080} = +{r090} + {r100}	treat as zero/empty string
v0160	Hierarchy	Blocking	RFB004g - Part 1			(010)	{r140} = +{r150} + {r160} + {r170}	treat as zero/empty string
v0161	Sign	Blocking	RFB004g - Part 1		(All)	(010)	{RFB004g - Part 1} >= 0	do not run rule
v0162	Hierarchy	Blocking	RFB004g - Part 2			(010)	{r010} = +{r020} + {r040} + {r030} + {r050}	treat as zero/empty string
v0163	Hierarchy	Blocking	RFB004g - Part 2			(010)	{r060} = +{r070} + {r080}	treat as zero/empty string
v0164	Hierarchy	Blocking	RFB004g - Part 2			(010)	{r060} >= +{r090}	treat as zero/empty string
v0165	Hierarchy	Blocking	RFB004g - Part 2			(010)	{r130} = +{r140} + {r150} + {r160}	treat as zero/empty string
v0166	Sign	Blocking	RFB004g - Part 2		(All)	(010)	{RFB004g - Part 2} >= 0	do not run rule
v0167	Manual	Non-blocking	RFB004h		(010-180)	(130-195)	{RFB004h} <= 0	do not run rule
v0168	Manual	Non-blocking	RFB004h		(340-550)	(130-150)	{RFB004h} >= 0	do not run rule
v0169	Hierarchy	Blocking	RFB004h			(010;020;060;110;130; 140;150;200;210)	{r550} = +{r340} + {r410} + {r480}	treat as zero/empty string
v0170	Hierarchy	Non-blocking	RFB004h			(All)	{r180} = +{r010} + {r070}	treat as zero/empty string
v0171	Sign	Non-blocking	RFB004h		(All)	(010;020;060;110;200;210)	{RFB004h} >= 0	do not run rule
v0172	Sign	Non-blocking	RFB004h		(010;070;180;181; 191;201;211;221; 231;330)	(030;055;070;080;090; 100;120)	{RFB004h} >= 0	do not run rule
v0173	Hierarchy	Non-blocking	RFB004h			(All)	{r201} = +{r181} + {r191}	treat as zero/empty string

| ID | Validation type | Blocking/ Non-blocking | Apply rule if ALL tables are reported | | Rows | Columns | Formula | If value missing (but all relevant tables reported) |
			T1	T2				
v0174	Hierarchy	Non-blocking	RFB004h			(010-110;130;150-210)	{r231} = +{r211} + {r221}	treat as zero/empty string
v0175	Manual	Blocking	RFB004h	RFB004c - Part 2			sum({RFB004h, c210, (r330, r550)}) <= {RFB004c - Part 2, r080,c010}	treat as zero/empty string
v0176	Manual	Blocking	RFB004i		(010-340)		{c010} = {c020} + {c060}	treat as zero/empty string
v0177	Manual	Blocking	RFB004i		(010-340)		{c020} = sum(c030-040)	treat as zero/empty string
v0178	Manual	Blocking	RFB004i		(010-340)		{c060} = sum(c070-080)	treat as zero/empty string
v0179	Manual	Blocking	RFB004i		(010-340)		{c120} = {c130} + {c140}	treat as zero/empty string
v0180	Manual	Blocking	RFB004i		(010-340)		{c140} = sum(c150-160)	treat as zero/empty string
v0181	Manual	Blocking	RFB004i		(010-340)		{c100} <= {c060}	treat as zero/empty string
v0182	Manual	Blocking	RFB004i		(010-340)		{c110} <= {c060}	treat as zero/empty string
v0183	Manual	Non-blocking	RFB004i		(010-340)		{c170} + {c180} <= {c010} + {c120}	treat as zero/empty string
v0184	Manual	Blocking	RFB004i			(All)	{r180} = {r010} + {r070}	treat as zero/empty string
v0185	Manual	Non-blocking	RFB004i		(010-180)	(120-160)	{RFB004i} <= 0	do not run rule
v0186	Manual	Non-blocking	RFB004i			(All)	{r201} = +{r181} + {r191}	treat as zero/empty string
v0187	Manual	Non-blocking	RFB004i			(All)	{r231} = +{r211} + {r221}	treat as zero/empty string

| ID | Validation type | Blocking/ Non-blocking | Apply rule if ALL tables are reported | | Rows | Columns | Formula | If value missing (but all relevant tables reported) |
			T1	T2				
v0188	Manual	Blocking	RFB004i	RFB004c - Part 2			sum({RFB004i, c180, (r330-340)}) <= {RFB004c - Part 2, r080,c010}	treat as zero/empty string
v0189	Manual	Blocking	RFB004i	RFB004h	(010-330)		{RFB004i, c010} <= {RFB004h, c010}	treat as zero/empty string
v0190	Manual	Blocking	RFB004i	RFB004h	(010-330)		{RFB004i, c020} <= {RFB004h, c020}	treat as zero/empty string
v0191	Manual	Blocking	RFB004i	RFB004h	(010-330)		{RFB004i, c060} <= {RFB004h, c060}	treat as zero/empty string
v0192	Manual	Blocking	RFB004i	RFB004h	(010-330)		{RFB004i, c090} <= {RFB004h, c110}	treat as zero/empty string
v0193	Manual	Blocking	RFB004i	RFB004h	(010-330)		{RFB004i, c100} <= {RFB004h, c120}	treat as zero/empty string