

## **DNB publishes the taxonomy of Balance Sheet Items (BSI) reports**

The e-Line DNB reporting system will gradually be replaced by a new system, the Digital Reporting Portal (*Digitaal Loket Rapportages – DLR*). The BSI reports will also be migrated to the new portal and will have to be reported in XBRL format from then on. We have now issued the relevant taxonomy or specifications for the new reporting method. Below you will find more information about the DLR, the *eHerkenning* login system, the new reporting method and its effective date.

### **Digital Reporting Portal (DLR)**

The DLR is DNB's new reporting portal for financial institutions. You may already be submitting some of your reports through the DLR, but in due time all reports must be submitted through the DLR. You can find a user manual on the DLR website<sup>1</sup>.

### **eHerkenning identification system**

You can login to the DLR using the *eHerkenning* identification system. The *eHerkenning* identification system for businesses is comparable to the Dutch *DigiD* identification system for individuals. Implementing *eHerkenning* will allow us to comply with the Dutch standard for digital authentication and authorisation. In order to access the DLR, you need to have an active *eHerkenning* login token. *eHerkenning* supports different assurance levels, and to use the DLR you need at least a level 3 login token. Money market funds very often do not have a registration number of the Kamer van Koophandel. In that case you need to report via your administrator (DNB will make a reporting obligations for your administrator that has to report for the money market fund). Please remember that your administrator needs to apply for *eHerkenning* in good time and to authorise the relevant staff members for the service 'DNB rapportages'. Does your administrator already use *eHerkenning*, e.g. to submit other reports? In that case, you only need to authorise the staff members who will be submitting the reports for the "DNB reports" services.

You will find more information about application and authorisation on the *eHerkenning*<sup>2</sup> website. Once you have applied for a token, please log in to the DLR portal to verify that you can log in successfully. When you log in for the first time, you must also fill in your contact details. You can click on the button at the right-hand side of the DLR website to log in to the DLR. Please bear in mind that when you do, it will not yet be possible to upload BSI reports, as currently there are no reporting obligations available in the DLR environment.

### **Submission procedure**

We collect and process all reports of supervised institutions in XBRL format, which allows you to prepare your reports in that format before

<sup>1</sup> <https://www.dnb.nl/en/statistics/digitaal-loket-rapportages/index.jsp>

<sup>2</sup> <https://www.eherkenning.nl/english/>

submitting them to us. We also provide a submission facility for the reports described here.

The taxonomy (i.e. the specifications) applicable to the submission of BSI reports in XBRL format are now available on the DLR website.<sup>3</sup> See the "user documentation" section for comprehensive information about the taxonomy and relevant documents. We are offering an alternative submission facility for those institutions that are unable to generate XBRL files in the form of an Excel template that the institutions can complete and submit. This Excel file will be automatically converted into XBRL following submission. If you wish to use the alternative submission facility, please go to the DLR website under "user documentation", where you will find all relevant information. Please note that institutions remain responsible for the correct and timely submission of XBRL files.

You must report in single euros (in e-Line DNB, this is in thousands of euros)<sup>4</sup>. After you have submitted your report, you will receive a validation report from the DLR. The validation report shows whether your report contains any blocking or warning errors, and the adjustments you should make if this happens. Most validation checks in the reports are non-blocking, but the Legal Entity Identifier (LEI) Code must match the code for your institution in our systems (the money market fund). Please remember to select the correct reporting periods in the XBRL file (note: you must enter the closing date of the reporting period, both for the start and the end of the period). Please note that you will only have met your reporting obligation in the DLR once its status is set to "Completed". Before submitting your reports, we advise you to read the "Reporting instructions for BSI/MIR reports" in the user documentation section.

### **Effective date for reporting through the DLR**

The BSI reports will be migrated from e-Line DNB to the DLR according to the schedule in the table below. Your first report through the DLR will be for the fourth quarter of 2018 reporting period. After this period you no longer have to submit reports through e-Line DNB (except for any resubmissions on periods prior to the migration to the DLR).

*Table: Migration from e-Line DNB to the DLR*

<b>Reporting period</b>	<b>Quarterly reporters</b>
<b>Q3</b>	e-Line DNB
<b>Q4</b>	DLR

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<sup>3</sup> <https://www.dnb.nl/en/statistics/digital-reporting-portal/statistical-reporting/index.jsp>

Please select "Statistical reporting" and then "Banks".

<sup>4</sup> The granularity of validation rules in the DLR has been set at thousands rather than millions of euros, as was the case in e-line DNB.

The technical migration from e-line DNB to the DLR may cause substantive changes to the data you report. If these changes are significant, please contact your DNB account manager. Currently, no reporting obligations are available in the DLR. An announcement will be made on the DLR website as soon as they are available.

We have provided a test reporting obligation for the September 2018 / Q3 2018 reporting period in the DLR. You can use this to test whether you are ready to report in XBRL format through the DLR. This is not a mandatory test.

### **Questions**

We will keep you informed about BSI and any taxonomy updates through the DLR website<sup>5</sup>. If you have any questions further to this information, please contact your account at: [monrap@dnb.nl](mailto:monrap@dnb.nl). If you have any questions about the taxonomy, please let us know at [xbrl@dnb.nl](mailto:xbrl@dnb.nl). For questions about *eHerkenning* you can consult the *eHerkenning* website<sup>6</sup>.

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<sup>5</sup> <https://www.dnb.nl/en/statistics/digital-reporting-portal/statistical-reporting/index.jsp>  
Please select "Statistical reporting" and then "Banks".

<sup>6</sup> <https://www.eherkenning.nl/inloggen-met-eherkenning/languages/english/>