

FAQ

xBRL

In this FAQ you will find the most frequently asked questions about using xBRL. If your question is not listed and the information cannot be found in the 'DLR Manual' or 'DLR Checklist Software Configuration', please contact De Nederlandsche Bank's service desk.

Content FAQ:

1. Taxonomy specification files
2. Digital Reports Counter (DLR)
3. eHerkenning (e-Recognition)
4. Common Error Messages

The service desk can be reached via dit-servicedesk@dnb.nl or 020-524 6111. The service desk is open on working days between 8.00 and 18.00.

Digital Supervision Portal If you have any questions about the use of the Digital Supervision Portal, please go to the [DLT website](#).

1

Taxonomy specification files

Where can I find the DNB Data Dictionary?

For DNB Data Dictionary, current active DNB filing rules and other relevant downloads, see the documentation at:

<https://www.dnb.nl/statistiek/digitaal-loket-rapportages/algemeen/index.jsp>

Are examples of xBRL reports available?

Examples of xBRL reports (or: sample instances) for each entry point can be downloaded from the page of the relevant report.

Where can I find information about the validation rules applied in a taxonomy?

In addition to the general filing rules (technical validation), most taxonomies also contain substantive validation rules (assertions). These are described in the Annotated templates document. You can find this document on the page of the relevant report.

Why does the link <http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/pay-2022-01/2021-11-30/mod/pay-cq.xsd> not lead to a website?

This is not a URL, but the naming convention we use for taxonomies. So it is correct that the link does not lead to a website, because it is not a link.

2

Digitaal Reporting Portal (DLR)

Is there a DLR user manual available?

The DLR user manual can be downloaded from the DLR website. This gives an overview of the functionality of DLR:

<https://www.dnb.nl/en/login/dlr/>

Where can I find the Excel input template that I should use for a specific delivery?

You can download the Excel input template, if it has been made available for the taxonomy in question, from the reporting obligation in DLR. You open the reporting obligation in DLR and then click on 'Create new draft delivery'. At the top of the page, under the heading 'Alternatieve aanlevering in Excel' (Alternative delivery in Excel), a download link will appear from which you can download the Excel input template.

How do I know if my submission has gone through correctly?

If your submission complies with all xBRL standards and it does not conflict with the applicable filing or business rules, the status of the submission on DLR will change from 'Received' to 'Accepted'. If this is not the case, the status of the submission changes to 'Not accepted by DNB'. You can view the results of your submission by opening the 'Validation report(s)' link associated with the submission.

How do I know which entry point belongs to my obligation?

In DLR you cannot immediately see which entry point belongs to a specific obligation, although you can often infer a few things in the name of the reporting obligation. To find out the exact entry point behind a reporting obligation, you can download the associated Excel template (if available). On the TOC sheet (first tab) of this template you will find, in cell A1, the entry point that belongs to the delivery.

3

eHerkenning (e-Recognition)

What is eHerkenning?

More and more companies and government institutions are switching to eHerkenning. It is a simple, well-secured method that allows you to access an increasing number of governments and companies with a single login. For more information go to [eHerkenning.nl](https://www.eherkenning.nl)

Where can I go with questions about eHerkenning?

A lot of information and links to relevant parties (such as the suppliers of these services) are available on the eHerkenning website.

General information about logging in:

<https://www.eherkenning.nl/en/using-eherkenning>

Request a step-by-step plan:

<https://eherkenning.nl/en/voor-dienstverleners/aansluiten/step-step-sign-eherkenning>

Frequently asked questions at bottom of following page:

<https://www.eherkenning.nl/en/contact>

Common error messages

During Excel to xBRL conversion:

ERROR-The content of the tuple '{http://www.eurofiling.info/xbrl/ext/filing-indicators}indicators' is not correct.

The filing indicators on the TOC sheet in the Excel input template are not filled correctly. Set filing indicators to 'positive' or 'negative' using the drop down and ensure that the filing indicators of the forms to be reported are set to 'positive'.

Element declaration '{' not found

This technical error can occur if an old version of the input template is used. Download the latest version of the input template in DLR. You should always use the latest version.

ERROR-Invalid string value: 10 fraction digits found in "123.9999999999" where maximum fraction digits 0 was expected. : {http://www.dnb.nl/xbrl/dict/met}ii 003 [Sheet:3,Row:8,Column:2]

Decimal places are reported in a metric that allows 0 decimal places. Find the relevant value in the Excel document and adjust it.

Tip: In some cases, the decimals are not visible in Excel, because Excel shows round-off numbers. Save the Excel document as an XML file and search for decimal numbers using, for example, Notepad++.

Regarding filing rules:

ERROR - [FR-MUST: DNBFR_1.6] No filing indicator found or all filing indicators have @filed='false'

When this filing rule goes off, the filing indicators are not filled in correctly:

- If you have submitted an Excel document: check whether the filing indicators of all reported forms on the TOC form are set to 'positive'.
- If you have submitted an xBRL instance: check whether the filing indicators of all reported forms are set to 'true'.

[FR_EBA_2.7] unusedContext|duplicateContext, Duplicate context declaration exists

When this filing rule goes off, the exact same context is defined multiple times in an xbrl instance. The context here refers to a set of dimensions. In a duplicate context, the same set of dimensions has been reintroduced several times in the instance, where the same context should have been reused.

This is not wrong, but not desired for aesthetic reasons and therefore classified as a "Should" rule.

During xBRL validation:

ERROR - An error has occurred while performing schema validation for the node

'{http://xbrl.org/2006/xbrldi}explicitMember': "dnb_dom003:EUR {C}" does not parse as a QName value.

The member code that is provided in the instance (in this example: 'EUR {C}') is not a valid member code for this domain. Check the member code in the instance and compare with the specifications in the Data Dictionary.

2022-03-01 16:28:16.875 ERROR - Invalid string value: "Belgium" does not parse as a decimal value. : {http://www.dnb.nl/xbrl/dict/met}ii003 [Sheet:3,Row:8,Column:2]

This error message can occur for two reasons. Either you have manually adjusted something in the Excel template, or the wrong entry point is being delivered. The solution is to check whether the entry point is correct and whether nothing has been changed in the Excel template (eg tabs removed). If adjustments have been made to the template, the best solution is to fill in the original template again.

During imperative validation:

Instance entity error: Het opgegeven identificatienummer van de rapporteur in de rapportage (549300Z7LIC6NFIJL947) komt niet overeen met de rapporteur waarvoor de rapportageverplichting is vastgelegd (LEI: (groepsidentificator): 549300CLJI9XDH12XV51).

On the TOC sheet (when using Excel) or in the element "<xbrli:identifier.../>" (when using xBRL) an identification code (usually LEI code) is entered which does not correspond to the identification number associated with the obligation. You must correct this identification number in the report file (Excel or xBRL) and then submit it again via DLR.

During local validation using own software:

Error messages related to not being able to find dimensions.

When you validate an instance yourself and use the small (taxonomy-specific, "reporting") Data Dictionary as input, these error messages will occur. The solution is to validate using the large (complete DNB) Data Dictionary.

Technical xBRL questions

Are the prefixes of namespaces fixed?

You can choose the prefixes yourself. EBA, EIOPA and SRB express a preference via the filing rules to adopt the prefixes defined in the taxonomy (See, for example, EBA filing rule 3.5).

Since DNB has not adopted this rule in the DNB filing rules, you can choose it yourself. Common practice (as expressed in the EBA's filing rule) is not to do that.

Are context IDs fixed?

The IDs of the contexts are meaningless. You can decide for yourself which IDs you use. It is common practice to keep them short. Example: `<xbri:context id="C9738">`