

Release notes for the 2.0 release of the DNB
taxonomy for *Financial reporting for
investment funds, fund managers and
payment service providers*
(FBO)

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1. Introduction

This is the second release for the “Financial reporting for investment funds and fund managers” taxonomy (FBO). This taxonomy is an extension of the CRDIV EBA Corep/Finrep taxonomy (DPM version 2.6). The taxonomy is extended for payment service providers and electronic money institutions, with 2 profile groups and 8 tables and needed assertions. Also one datapoint is added on the existing table F 11.09 and some corrections are made to existing descriptions of Dutch translations and assertions.

From January 1st, 2019 the reporting format will be based on the new XBRL-taxonomy. This taxonomy contains 44 entry points that are available for filing.

2. Content

This package contains:

1. The release notes for version 2.0;
2. An Excel workbook with DPM dictionary, annotated templates;
3. A detailed list of assertions;
4. The XBRL taxonomy version 2.0 (as taxonomy package);
5. 11 sample XBRL instances.

3. Changes

- Expanding of table F 11.09 Managed Funds: Breakdown by fund
 - On table F 11.09 row 120 ‘Assets under management reinvested in other funds managed by this manager’ is added.
- 2 Extra profile groups added for payment service providers and electronic money institutions
 - This are the groups ‘psp’ and ‘ifam_psp’
- 8 Extra tables added

Tabellen	Beschrijving
F 80.01	F 80.01 General information for Payment services
F 80.02	F 80.02 General information for Payment service providers
F 80.03	F 80.03 General information for Electronic Money Institutions
F 80.04	F 80.04 Fee factor - base for calculating supervisory fee for payment service provider
F 81.01	F 81.01 Method A - Own funds based on fixed overheads (based on (EU) 2015/337 Article 9 Method A)
F 81.02	F 81.02 Calculation of own funds - Method B - (EU) 2015/337 Article 9
F 81.03	F 81.03 Calculation of own funds - Method C - (EU) 2015/337 Article 9
F 82.00	F 82.00 Recovery and exit triggers

- Some Dutch translations corrected.
- 90 Assertions added or corrected.
 - Mainly for new tables.
 - List with new/changed assertions:
 - e8060_e, e8061_e, v0148_h, v4004_c, v4005_c, v4006_c, v4442_c, v8059_m, v8062_m, v8063_m, v8064_m, v8065_m, v8066_m, v8067_m, v8068_m, v8069_m, v8070_m, v8071_m, v8072_m, v8073_m, v8074_m, v8075_m, v8076_m, v8077_m, v8078_m, v8079_m, v8080_m, v8081_m, v8082_m, v8083_m, v8084_m, v8085_m, v8086_m, v8087_m, v8088_m, v8089_m, v8090_m, v8091_m, v8092_m, v8093_m, v8094_m, v8095_m, v8096_m, v8097_m, v8098_m, v8099_m, v8100_m, v8101_m, v8102_m, v8103_m, v8104_m, v8105_m, v8106_m, v8107_m, v8108_m, v8109_m, v8110_m, v8111_m, v8112_m, v8113_m, v8114_m, v8115_m, v8116_m,

v8117_m, v8118_m, v8119_m, v8120_m, v8121_m, v8122_m, v8123_m, v8124_m, v8125_m, v8126_m, v8127_m, v8128_m, v8129_m, v8130_m, v8131_m, v8132_m, v8133_m, v8134_m, v8135_m, v8136_m, v8137_m, v8138_m, v8139_m, v8140_m, v8141_m, v8142_m, v8143_m

4. SCOPE

The taxonomy contains 11 profile groups, each group has 4 nature of reports. This means that there are 44 entry points in total for this taxonomy.

The official schema references for DNB national taxonomies can be found by replacing the values in { } in http://www.dnb.nl/nl/fr/xbrl/xtn/fws/finrep-bo/wft-3-72/2017-09-30/mod/finrep_{Profile group}_{Nature of report}.xsd

4.1 Profile groups

{Profile group} with their description:

Profile Group	Description
if_x1	Financial Reporting, Consolidated National GAAP - Investment firm article 92
if_x2	Financial Reporting, Consolidated National GAAP - Investment firm article 95 or 96
if_x3	Financial Reporting, Consolidated National GAAP - Investment firm with investment services A/D
if_x4	Financial Reporting, Consolidated National GAAP - Investment firm trading for own account
am_ext	Financial Reporting, Consolidated National GAAP - External fund manager
ifam_x6	Financial Reporting, Consolidated National GAAP - Fund manager with investment services
am_int	Financial Reporting, Consolidated National GAAP - Internal fund manager
if_x5	Financial Reporting, Consolidated National GAAP - Holding
ifam_all	Financial Reporting, Consolidated National GAAP - All
psp	Payment service provider
ifam_psp	Investment firm and/or fund manager, Payment service provider

4.2 Nature of report

Every profile group has 4 types of {Nature of report}:

Nature of report	Description
ind_gaap	Individual National GAAP
con_gaap	Consolidated National GAAP
ind_ifrs	Individual IFRS
con_ifrs	Consolidated IFRS

4.3 Table/profile group Matrix

List of which tables can be reported for each profile group:

Tables	if_x1	if_x2	if_x3	if_x4	am_ext	ifam_x6	am_int	if_x5	ifam_all	psp	ifam_psp
F 00.01	X	X	X	X	X	X	X	X	X	X	X
F 00.02	X	X	X			X			X		X
F 00.03	X	X	X		X	X	X		X		X
F 01.01	X	X	X	X	X	X	X	X	X	X	X
F 01.02	X	X	X	X	X	X	X	X	X	X	X
F 01.03	X	X	X	X	X	X	X	X	X	X	X
F 01.09	X	X	X	X	X	X	X	X	X	X	X
F 02.00	X	X	X	X	X	X	X	X	X	X	X
F 09.01	X	X	X	X	X	X	X	X	X	X	X
F 09.02	X	X	X	X	X	X	X	X	X	X	X
F 09.03	X	X	X	X	X	X	X	X	X		X
F 11.09					X	X	X		X	X	X
F 22.01									X		
F 22.09	X	X	X	X	X	X	X	X	X		X
F 31.01	X	X	X	X	X	X	X	X	X	X	X
F 31.02	X	X	X	X	X	X	X	X	X	X	X
F 70.00		X			X	X		X	X		X
F 71.00					X	X	X		X		X
F 72.00.a				X					X		
F 72.00.b				X					X		
F 73.00	X	X	X			X		X	X		X
F 80.01									X	X	X
F 80.02									X	X	X
F 80.03									X	X	X
F 80.04									X		
F 81.01									X	X	X
F 81.02									X	X	X
F 81.03									X	X	X
F 82.00									X	X	X
C 01.00	X	X		X	X	X	X	X	X	X	X

4.4 Table of content

List that shows the description of the table codes:

Tables	Description
F 00.01	F 00.01 Nature of Report (FINREP)
F 00.03	F 00.03 Fund management - Number of participants / Assets under Management
F 01.01	F 01.01 Balance Sheet Statement [Statement of Financial Position]: Assets
F 01.02	F 01.02 Balance Sheet Statement [Statement of Financial Position]: Liabilities
F 01.03	F 01.03 Balance Sheet Statement [Statement of Financial Position]: Equity
F 01.09	F 01.09 Details other assets / other liabilities
F 02.00	F 02.00 Statement of profit or loss
F 09.01	F 09.01 Off-balance sheet items subject to credit risk: Loan commitments, financial guarantees and other commitments given
F 09.02	F 09.02 Loan commitments, financial guarantees and other commitments received
F 09.03	F 09.03 Off-balance sheet items: Qualitative information
F 11.09	F 11.09 Managed Funds: Breakdown by fund
F 22.09	F 22.09 Fee and commission income by activity
F 31.01	F 31.01 Related parties: amounts payable to and amounts receivable from
F 31.02	F 31.02 Related parties: expenses and income generated by transactions with
F 70.00	F 70.00 Own funds based on fixed overheads (based on Delegated Regulation (EU) 2015/488)
F 71.00	F 71.00 Capital requirements: Fund management
F 72.00.a	F 72.00.a Highest Margin / haircut in the past 12 months
F 72.00.b	F 72.00.b Highest margin / haircut and trading result during working day
F 80.01	F 80.01 General information for Payment services
F 80.02	F 80.02 General information for Payment service providers
F 80.03	F 80.03 General information for Electronic Money Institutions
F 80.04	F 80.04 Fee factor - base for calculating supervisory fee for payment service provider
F 81.01	F 81.01 Method A - Own funds based on fixed overheads (based on (EU) 2015/337 Article 9 Method A)
F 81.02	F 81.02 Calculation of own funds - Method B - (EU) 2015/337 Article 9
F 81.03	F 81.03 Calculation of own funds - Method C - (EU) 2015/337 Article 9
F 82.00	F 82.00 Recovery and exit triggers
C 01.00	C 01.00 (CA 1) Capital Adequacy - Own funds definition

5. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name "DNB_FBO_20180930_AnnotatedTableLayout.xlsx"

The Excel workbook contains:

1. An overview of the modules or entry points and tables
2. A complete list of all the data points and their data definition
3. The DPM dictionary, consisting of Dimensions, Domains, Members, Metrics, etc.
4. The individual annotated templates

For the annotated templates:

- Non-dark gray cells are data points which can be reported.

6. Assertions

For the FBO taxonomy, the possible errors which can be triggered are defined in 264 assertions. 127 assertions are as defined by EBA and 137 assertions are as defined by DNB. The list of assertions can be found in de PDF file (DNB_FBO_20180930_Assertions.pdf), included in the package.

A detail of the applicable assertions for each table and verbose technical descriptions of the assertions can be found in the detailed list of assertions.

7. Sample instances

For testing purposes, eleven test instances with 0-values are included in this package.

8. DNB filing rules

The eXtensible Business Reporting Language (XBRL) specification provides a high degree of flexibility in the creation of XBRL instance documents. Part of this flexibility stems from the nature of the syntax: XML, and part stems from the XBRL specification itself.

The DNB filing rules represent a collection of additional rules and guidance specifically applicable to remittance of XBRL instances for regulatory filings of national taxonomies of DNB. These rules constrain the full flexibility of XBRL, to enable effective interaction between transmitter and recipient/consumer of regulatory reports.

The 2.0 version of the CRDIV FBO taxonomy will be checked against the 1.0.1 version of the DNB filing rules. These rules can be found under Downloads > DNB Filing Rules via <https://www.dnb.nl/statistiek/digitaal-loket-rapportages/algemeen/index.jsp>.