

Statistics
Business Intelligence
Competency Centre
Statistics

Release notes for the 1.0.2 release of the DNB taxonomy for the *Balance Sheet Items* (BSI)

Date

July, 31th 2018

Reference

T050-355790683-65

Introduction

This is the first release of the taxonomy for the "Balance Sheet Items (BSI)" taxonomy. From reporting period Dec-2018/2018Q4 on the reporting format will be in XBRL. The reporting period and deadlines are not affected by the introduction of this new reporting format. This taxonomy contains 5 entrypoints available for filling. The reporting guidelines will be communicated separately.

1. Content

This package contains:

1. The release notes for version 1.0.2;
2. An Excel workbook with the taxonomy content, datapoints, assertions and annotated templates of the forms;
3. An Excel workbook with the data dictionary;
4. The XBRL taxonomy version 1.0.2 (as taxonomy package);
5. A set of sample XBRL instances;
6. A zip file with examples of the Excel templates which will be used in "Digitaal Loket Rapportages" as soon as reporting with XBRL starts;
7. DNB filing rules.

2. Changes in this version

Assertions:

- Severity of all assertions changed from ERROR in WARNING
- Assertions margin changed from exact in interval arithmetic, small differences in calculations are now ignored
- Assertions 001 and 002 period filter deleted
- Assertions 008 and 014 comparison changed from less-equal-than in greater-equal-than
- Assertions 134 to 139 only euro currency used in calculation
- Assertions 138 and 139 comparison changed from equal in less-equal-than
- Assertion 164 error message changed
- Assertion 170 error message changed
- Non existing member "dom031:mem019" deleted from filter in assertions 172 to 175

Validation reports:

- Validation reports on XBRL instances with more than 10 occurrences on a Z-axis showed only the first 10, changed to show all reported occurrences

3. Scope

The taxonomy contains five entry points:

- bsim-full: monthly reporting, full set of forms
- bsim-ltd: monthly reporting, limited set, excluding T9001HK5
- bsiq-full: quarterly reporting excluding T9001HK5 and T9007HK1/T9007HK4
- bsiq-ltd: quarterly reporting, T9001HK1, T9001HK2 and T9001HK6 only
- mrrm: monthly reporting minimum reserve, T8097a only.

The official schema references for DNB national taxonomies can be found by replacing the values in {} in:

`http://www.dnb.nl/nl/fr/xbrl/fws/{FRAMEWORK}/{NORMATIVE CODE}/{PUBLICATION DATE}/mod/{MODULE}.xsd`

by the information in the headers of the "Taxonomy" tab in the Excel workbook with specifications, and converting the complete string to lower case (e.g. values for framework: dnb-nr, normative code: bsi-2018-01 etc.).

4. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name "Taxonomie BSI - Balance Sheet Items v1.0 Annotated templates and assertionsTaxonomy.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. A list of all the assertions in the XBRL taxonomy
4. The individual annotated templates

For the annotated templates:

- Non-dark grey cells are data points which can be reported;
- Text in blue is for labels of dimensions, members and metrics, the complete list of dimensions, domains and members is available in the data dictionary Excel workbook;
- Text in green is for labels of domains;
- Text in red between {} is for information about the data type.

Two of the dimensions used are based on a hierarchy:

- Balance item (role uri: <http://www.dnb.nl/xbrl/role/dict/dom/dom028/001>)

- Sector (role uri: (role uri: <http://www.dnb.nl/xbnl/role/dict/dom/dom008/001>))

The composition of the hierarchies are available in the data dictionary workbook on the "Hierarchies" tab. In the annotated tables only the lowest level of an item in a hierarchy is defined at a datapoint. The hierarchies are compiled via a so-called parent-child construction which is available in the columns "From ID" and "To ID". The hierarchies are also visualized by indents in the "English label" column.

The values for the list boxes on the Z-axis (sheets) are available as a hierarchy on the "Hierarchies" tab in the data dictionary workbook. The names of the hierarchies used are in the "English label" column.

5. Assertions

For the BSI taxonomy, a list of 271 assertions is defined.

Many assertions are used for more than one column, in this case the column numbers are listed in the "columns" column. The word *Pattern* in the assertion formula indicates the wider use of the assertion.

Example:

ID: bsi0020_v

Formula: Pattern({T9001HK1,c010}:{r360}<={r350})

The pattern, where for table T9001HK1, column c010, the value of the amount in rows r350 should be less or equal to the amount in row r360. In the "columns" column is specified: c010,c020,c030,c040,c050, this means the assertions will run for these columns.

Most tables have to be reported by country or another combination of dimensions, in this case the assertions are run for each "sheet", in the "sheets" column, the value "All" is specified.

In the BSI taxonomy two assertions are defined on specific values in the z-axis of the forms:

- Assertion 141: a validation between T9001HK5 and T9001HK1, this assertion will only be run for country "Netherlands" of the T9001HK1 form.
- Assertion 142: a validation between T9001HK5 and T9001HK1, the sum of all countries in the euro area (besides Netherlands) will be compared with the total value on T9001HK5. The countries which are totalized are specified in the data

dictionary, on the "hierarchies" tab, under "role url":

<http://www.dnb.nl/xbrl/role/dict/dom/dom030/005>

6. Sample instance

For testing purposes, one test instance with fixed interval data, for each entrypoint, is included in this package.

7. Excel templates zip file

In the "Excel templates zip file" examples of the templates which will be used for data input are available. The template files are created with 10 lines for the values on the Z-axis. Validation results will be reported back in the format of these templates.

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 1.0 version of the BSI taxonomy will be checked against the 1.0 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>.