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Release notes for the 2.0.0 release of the DNB taxonomy for the *BIS Consolidated Banking Statistics (BISCBS)*

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Reference

T050-355790683-236

Introduction

This is the second publication of the DNB taxonomy for the "BIS Consolidated Banking Statistics (BISCBS)", also known as the DNB 8023 country risk report. This new version of the taxonomy aligns with the update of the DNB reporting guidelines for country risk reporting. Starting reference period December 2020/2020Q4, v2.0.0 will be required to submit data. The reporting period and deadlines are not affected by the introduction of this new reporting format. This taxonomy contains 1 entrypoint available for filling. The reporting guidelines will be communicated separately.

As [announced before](#), DNB publishes its xBRL taxonomies as such:

Two packages for each Reporting Framework:

- 1a A package with the Reporting Framework;
- 1b A package with the Data Dictionary, explicitly for the Reporting Framework listed in 1a; elements that are only used in other frameworks are not included here.

Three common packages:

- 2a A package with the full DNB Data Dictionary;
- 2b A package with the Supplementary Taxonomies (these are taxonomies that are not managed by DNB but are necessary for the proper functioning of the DNB taxonomies - these are www.xbrl.org and www.eurofiling.info);
- 2c A package containing custom functions for the www.dnb.nl reporting framework.

1. Content

This publication set contains:

1. The release notes for version 2.0.0;
2. An Excel workbook with the taxonomy content, datapoints, hierarchies, (current) assertions and annotated templates of the forms;
3. An Excel workbook with the data dictionary;
4. The xBRL reporting framework v2.0.0 (as a taxonomy package);
5. Reporting framework, specific dictionary (as a taxonomy package);
6. A zip file with a sample xBRL instance for each endpoint;

The Excel workbook and package with the overall DNB data dictionary, the DNB Reporting Supplementary taxonomies package and the custom function package are published at the Downloads section of the General page of the DLR ([link](#)).

2. Change history

Version 1.0.0:

- First version of the country risk taxonomy, designed on the basis of the legacy 8023 reporting template in DNB eLine.

Version 2.0.0:

- No changes to form "Institution". All changes described below apply to "8023".
- Country dimension changed from an "open-Z" axis to an "open-Y" axis to improve rendering in Excel while still enabling assertions to validate accross rows.
- Columns 020, 030, 050, 070, 080, 090, 100, 110, 120, 130, 140 have been removed.
- Columns 021, 031, 051, 071, 081, 091, 101, 111, 121, 131, 141 and 022, 032, 052, 072, 082, 092, 102, 112, 122, 132, 142 have been added to enable more granular reporting of data. For example: column 020 has been replaced by columns 021 and 022 were $020 = 021 + 022$, same logic applies to the other columns in this array were $xx0 = xx1 + xx2$
- Columns 171, 181, 201, 221, 231, 241, 251, 261 have been added as "of which" items of 170, 180, 200, 220, 230, 240, 250, 260, respectively.
- Some assertions have been modified, added, or removed (see Assertions for more detail);

3. Scope

The taxonomy contains one entry point:

- biscbs-kw: quarterly reporting, full set of forms

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: bis-cbs-2019-07 etc.).

4. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name "Taxonomy BIS Consolidated Banking Statistics v2.0.0 Annotated templates and assertions.xlsx"

The Excel workbook contains:

1. An overview of the modules or entry points and tables;
2. A list of hierarchies used in the taxonomy;
3. A list of the (current) assertions in the xBRL taxonomy;
4. A complete list of all the data points and their data definition;
5. Partial data dictionary in Excel containing all elements occurring in the taxonomy;
6. The individual annotated templates.

The first column of table "8023" (id Y001) is used to classify the reporting data in the columns with column number 010, 020 etc.

All datapoints of table "Institution" and column Y001 of table "8023" make use of choice-lists, the values of the choice-lists are defined as xBRL hierarchies.

The composition of the hierarchies is available in the data dictionary workbook on the "Hierarchies" tab and in the annotated templates workbook. The hierarchies are compiled via a so-called parent-child construction which is available in the columns "From ID" and "To ID".

5. Assertions

The assertions in version 2.0.0 of the taxonomy can be broadly defined in three categories:

1. Some assertions validate that the reported columns on table "8023" are consistent with the reporting institution type reported on table "Institution".
Example: ID v0003: "Claims on an ultimate risk basis: only to be reported by domestically owned banks."

Formula:

if(not(empty({{8023,c310:c440}}))) then ({Institution,r010} = 'Domestically owned banks' else (true()))

2. Some assertions validate that specific (groups of) columns reconcile or do not exceed a relative value across one or more rows on the “open-Y” axis.

Example: ID v0010 "For each reported country: the sum of claims on an immediate risk basis and net risk transfer equals the sum of claims on an ultimate risk basis."

Formula:

if({Institution,r010,c010} = 'Domestically owned banks' then (iaf:numeric-equal(iaf:numeric-subtract(iaf:sum({{8023,c021:c101,c022:c102,c170,c180,c200,c220,c230,c240,c250,c280}}),{8023,c270}),iaf:sum({{8023,c310:c390}}))) else (true()))

3. Two assertions validate individual datapoints.

Example: ID v0006 "All reported amounts are greater than or equal to zero."

Formula: [8023,c021:c440,rNNN] -> [{>= 0}]

Two assertions that were valid in v1.1.0 of this taxonomy have been terminated.

These are: e0001 and v0007.

A detailed overview of the applicable assertions for each table and verbose technical descriptions of the assertions can be found in the detailed list of assertions in the Excel workbook with specifications.

6. Sample instance

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

7. 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 2.0.0 version of the country risk taxonomy will be checked against the current 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>.