

Subject:

Release notes for MES taxonomy

Data, Information &
Technology
Data Services

DNB MES Release notes 2.0.0

Date

22 March 2021

Reference

T011-233838012-21

1. Introduction

These are the release notes of the MES xBRL taxonomy that captures the reporting requirements for the compilation of various macroeconomic statistics, such as sector accounts, balance of payments, international investment positions and various sector statistics.

Reporting obligations based on this MES taxonomy will be introduced for data for the first quarter of 2022, preceded by a test reporting period.

It contains entrypoints for all the different reporting institutions depending on the financial sector to which the institution belongs, the size and the nature of the activities that are carried out.

The xBRL reporting guidelines will be communicated separately.

DNB customarily publishes its xBRL taxonomies as follows. 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 that are required for the implementation of DNB taxonomies are (these are available for download from the DNB website):

- 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.

2. Content of the release

This publication package contains:

- 1. DNB MES Release notes 2.0.0.pdf
The release notes for version 2.0.0 of the taxonomy (this document);
- 2. DNB MES DPM dictionary and annotated templates 2.0.0.xlsx
An Excel workbook with the datapoints, partial data dictionary, hierarchies used in the taxonomy, annotated templates, assertions and entrypoints
- 3. DNB MES Reporting framework 2.0.0.zip
A taxonomy package zip file containing the DNB xBRL taxonomy with the MES framework version 2.0.0.
- 4. DNB MES Reporting data dictionary 2.0.0.zip
A zip file containing the partial Data Dictionary with elements present in this taxonomy.
- 5. DNB MES Sample instances 2.0.0.zip
A zip file containing sample xBRL instances, one for each entrypoint.
- 6. DNB MES Excel templates 2.0.0.zip
A zip file with the Excel templates per entrypoint that will be used in Digitaal Loket Rapportages (DLR) as soon as reporting with xBRL starts.

3. Changelog

3.1 Version 2.0.0

Version 1.0.0 has never been published. Version 2.0.0 is therefore the first MES taxonomy being published.

4. Scope

The taxonomy is comprised of the following 12 modules:

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| Module | Module Label | Entrypoint |
|--------|---|---|
| ALL* | All | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/mes-all.xsd |
| DNB | De Nederlandsche Bank | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/dnb.xsd |
| DTC | Deposit Taking Corporations | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/dtc.xsd |
| MMF | Money Market Funds | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/mmf.xsd |
| IF | Investment Funds | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/if.xsd |
| OFI | Other Financial Institutions | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/ofl.xsd |
| IC | Insurance Corporations | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/ic.xsd |
| PF | Pension Funds | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/pf.xsd |
| TURN | Turnover goods, services and licenses | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/turn.xsd |
| BAL | Balance sheet total | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/bal.xsd |
| KEY | Key-items | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/key.xsd |
| IFSB | Investment Funds Shares and Balance sheet total | http://www.dnb.nl/nl/fr/xbnl/fws/dnb-nr/mes-2021-01/2021-01-31/mod/ifsbl.xsd |

(*) The ALL entrypoint contains all forms. This entrypoint shall not be used for reporting obligations and may be used for testing purposes.

5. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name "MES DPM dictionary and annotated templates 2.0.0.xlsx"

The Excel workbook contains the following sheets:

1. 'Taxonomy' sheet [orange]: an overview of the tables incorporated in the taxonomy and to which modules these tables apply;
2. 'Hierarchies' sheet [orange]: an overview of all the hierarchies (selection lists) defined for this taxonomy;
3. Partial data dictionary elements [purple]: containing all domains, dimensions, members and metrics that are relevant for this taxonomy. This overview consists of the following sheets:
 - a. 'Data Points', a complete list of all the data points and their data definition;
 - b. 'Dict Metrics', sheet containing all the metrics used in the taxonomy;
 - c. 'Dict Dimensions', sheet containing all dimensions used in the taxonomy;
 - d. 'Dict Explicit Domains', sheet listing all domains used in the taxonomy;
 - e. 'Dict Domain Member', sheet listing all the members per domain used in the taxonomy;
 - f. 'Dict Typed Domains', sheet listing all the typed domains used for the taxonomy;
 - g. 'Dict Hierarchies', sheet listing all the hierarchies used in the taxonomy.
 - h. 'Assertions', sheet listing all assertions included in the taxonomy.
4. The annotated templates [blue]: for each table/form the specifications of the affiliated datapoints can be viewed in the sheet with the corresponding label.
5. Assertions

The taxonomy includes 274 assertions (validation rules). These can be found on the Assertions tab of the MES DPM Dictionary and Annotated Templates 2.0.0 file. Assertions are specified according to the following characteristics:

- *ID*, the unique identification of assertion;
- *Changed per*, date of the last change;
- *Last change*, change aspect;
- *Module*, the module(s) that include the assertion;
- *Severity*, either ERROR (blocking) or WARNING (non-blocking);
- *Threshold*, the margin that applies to the assertion;
- *Use fallback value*, indicates whether non-reported facts involved in the assertion is replaced by 0 or {} (empty string).
- *Tables*, the tables to which the validation rule relates;
- *Formula*, the OK situation the validation rule verifies;
- *Message*, the message returned when not-OK is signaled.

6. Sample instances

For testing purposes, for each module an XBRL instance document with fixed interval data is provided in DNB MES Sample instances 2.0.0 zip.

7. Excel templates

In the DNB MES Excel templates 2.0.0 zip, the Excel templates are available for each of the entrypoints, which may be used for data input. Validation results are communicated in the format of these excel templates as well.

Please note that it is not allowed to change the structure of the Excel template files, this will give problems during processing of the filings if the Excel templates are used for reporting. Furthermore, in case of submission in Excel format, you are always advised to use the download link in DLR (Digitaal Loket Rapportages) instead of the ones contained in DNB MES Excel templates 2.0.0 zip, to make sure you always use the most recent version of the templates for submission.

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 2.0.0 version of the MES taxonomy will be checked against the most recent version of the DNB filing rules. These rules can be found (available for download) via <https://www.dnb.nl/login/digitaal-loket-rapportages/informatie-en-documentatie/>.