De Nederlandsche Bank
EUROSYSTEEM

Data, Information &
Technology
Data Services

Release notes for the DNB taxonomy *Balance Sheet Items* (BSI) 2.2.0

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Introduction

This is the 2.2.0 release of the taxonomy for the 'Balance Sheet Items (BSI)'. This version 2.2.0 of the taxonomy has to be used for reporting for reference period January 2025 (monthly) and 1st quarter of 2025 (quarterly) onwards. Reference periods and deadlines are not affected by the introduction of this new taxonomy version. This taxonomy contains 7 modules available for filing. The updated reporting guidelines will be communicated separately.

DNB publishes its XBRL taxonomies as such:

One packages for each Reporting Framework:

1   A package with the Reporting Framework;

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 package contains:

1.   **DNB BSI Release Notes 2.2.0.pdf**
     The release notes for version 2.2.0 (this document);

2.   **DNB BSI DPM DPM Dictionary And Annotated Templates 2.2.0.xlsx**
     An Excel workbook with the taxonomy content, data points, assertions and annotated templates of the forms;

3.   **DNB BSI Reporting framework 2.2.0.zip**
     A zip-file containing the XBRL taxonomy version 2.2.0;

4.   **DNB BSI Sample instances 2.2.0.zip**
     A set of sample XBRL instances for each entrypoint;

5.   **DNB BSI Reporting templates 2.2.0.zip**
     A zip file with examples of the Excel templates which will be used in 'MijnDNB'.

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 catalog

Version 1.0.0:
- Initial publication of the DNB BSI Taxonomy.

Version 1.0.2:
- This version contains improved assertions and a change in the validation report

Version 2.0.0:
- New forms added (T9013HK6, T9013HK7, T9013HK8, T9017HK1, T9017HK2, T9017HK3, and T9017HK4);
- Some new rows and columns are added on forms T9001HK1, T9001HK2 and T9007HK1;
- Few existing data points in the existing version of the taxonomy have been enabled for filing;
- In forms T9013HK1 and T9013HK5, an extra dimension, Servicer, has been added as a Boolean selection;
- Prefix of the assertions have been changed to dnb_XXXXX;
- Some assertions have been modified, added, or removed (see Assertions for more detail).

Version 2.0.1:
- New entrypoint BSI-SIF (BSI – Systemic Investment Firms) added. The number of forms remain the same as version 2.0.0;
- Hierarchy Servicer in version 2.0.0 is renamed to Servicer, as of 30-08-2021. The hierarchy has also been changed to 'acting as servicer' and 'not acting as servicer';
- New columns added for SIF on forms T8097a, T9001HK1, T9001HK2 and T9007HK1;
- Some assertions have been modified, added, or removed (see Assertions for more detail);
- New list of countries 'Country/group, as of 30-09-2020' used in all forms;
- A change of hierarchy in sheet T9017HK4 for 'counterpart sector of transfer' is made. In version 2.0.0 hierarchy 'Country of origin SPV' was used. This has been changed to 'Counterparty sector of transfer';
- On forms T9001HK3, T9007HK2, T9013HK3, T9013HK6, T9013HK7, T9017HK1 and 9017HK3 some adjustments have been made to the Boolean;
- The title and maturity of form T9007HK2 have been adjusted in order to align it with T9001HK3.

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Version 2.0.2:
- The hierarchy attached to Counterparty country/group has been changed to 'Group of countries' on all T9013 and T9017 forms.

Version 2.1.0:
- The info form has been removed. The report now contains 25 forms;
- In form T9001HK1, some rows have been removed;
- In forms T9001HK6 and T9007HK4, a new row was added with a new Domain Member: Adjustment for accounting/statistical discrepancies;
- The hierarchy Country of origin SPV is renamed to Country of origin SPV, as of 30-06-2023 and includes four new members: Croatia, French Southern Territories, Saint Barthélemy, and Saint Martin (French part) due to Croatia's accession to the eurozone and we expanded the list of France's overseas territories. Applies to forms: T9013HK1, T9013HK2, T9013HK3, T9013HK4, T9017HK1, and T9017HK2;
- The message in the assertions has changed and no longer includes the formula within the message;
- Some assertions have been modified, added, or removed (see Assertions for more detail).

Version 2.2.0:
- A new entrypoint is introduced, bsi-sif-ltd: BSI-Systemic Investment Funds limited;
- Forms T9001HK3 and T9007HK2 have been removed. The report now contains 23 forms;
- In form T8076, a new row (030), "*Overnight deposits – Of which: deposits with a savings character*", together with two new columns (041 & 051), "*Adjustment for reconciliation discrepancies within current period*" and "*Adjustment for discrepancies with outstanding amount at the end of the preceding period compared to the start of this period*" were added;
- In form T9001HK1 rows 101-107 and rows 181-187 were added. Both groups of rows use information containing "*Of which: in other EU currencies*" consisting of the Bulgarian lev, Czech Koruna, Danish Krone, Hungarian Forint, Polish Zloty, Romanian leu, and Swedish Krona;
- In form T9001HK1 rows 701-704 were added, containing information about "*Other loans - Of which: to sole proprietors*";
- In form T9001HK6 rows 452-467 were added, containing information about "*Other liabilities - Of which: Valuation discrepancy debt securities (market - nominal value)*";

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- In form T9007HK1 rows 441-444 were added, containing information about "*Other loans - Of which: to sole proprietors*";
- In form T9007HK4, row 110 and 140 have been removed;
- In form T9007HK4 rows 292-299 were added, containing information about "*Other liabilities - Of which: Valuation discrepancy debt securities (market - nominal value)*";
- In forms T9013 HK1 through HK8, and T9017 HK1 through HK4, rows 170-200 were added, containing information about "*Other loans - Of which: to sole proprietors*".
- Some assertions have been modified, added, or removed (see Assertions for more detail).

3. Scope

The taxonomy contains seven actual entrypoints and one figurative entrypoint:

- **bsi-all:** this entrypoint poses an integral compilation of all the datapoints included in the taxonomy;
  Note: this entrypoint is used for testing and analysis purposes only, and never used as foundation for legal reporting obligations.
- **bsim-full:** BSI monthly reporting;
- **bsim-ltd:** BSI monthly reporting, limited set;
- **bsiq-full:** BSI quarterly reporting;
- **bsiq-ltd:** BSI quarterly reporting, limited set;
- **mrrm:** BSI monthly reporting minimum reserve;
- **bsi-sif**: BSI systemic investment firms;
- **bsi-sif-ltd**: BSI systemic investment firms, limited set.

The forms available for reporting per module can be found in the 'DNB BSI DPM Dictionary and Annotated Templates 2.2.0.xlsx' file, as is elaborated on in the Excel workbook with specifications chapter.

The official scheme 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 'DNB BSI DPM Dictionary and Annotated Templates 2.2.0.xlsx'. The Excel workbook contains:

1. **Taxonomy [*red*]:** an overview of the tables incorporated in the taxonomy and to which modules these tables apply;

2. **Hierarchies [*red*]:** an overview of all the hierarchies (selection lists) defined for this taxonomy. The composition of the hierarchies are available in the data dictionary workbook on the 'Hierarchies' tab. In the 'Member' column of this sheet, the selectable members for each hierarchy are being displayed;

3. **Assertions [*red*]:** an overview of all the assertions and their characteristics defined for this taxonomy. Assertions are specified according to the following characteristics:

   a. ID, the unique identification of assertion;

   b. Changed per, date of the last change;

   c. Last change, changed aspect;

   d. Module(s), the module(s) that are addressed by the assertion;

   e. Tablegroup(s), the tablegroup(s) that are addressed by the assertion;

   f. Table(s), the table(s) that are addressed by the assertion;

   g. Severity, either ERROR (blocking) or WARNING (non-blocking);

   h. Precondition; The condition(s) that needs to be met for the assertion to be evaluated. This condition always consists of a table for which its corresponding filing indicator has to been put to positive. If no precondition is given, the respective assertion is always evaluated.

   i. Threshold, the margin that applies to the assertion;

   j. Fallback, indicates whether non-reported facts involved in the assertion are replaced by a 0 or {} (empty string). If fallback is set to false, a missing fact will result in the assertion not being evaluated.

   k. Formula, the OK situation the validation rule verifies;

   l. Message, The message that is returned when the assertion is triggered;

   m. See Assertions for more details related to the BSI-taxonomy;

4. **Partial data dictionary [*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;

5. **Annotated templates [*blue*]:** for each form for data reporting the specifications of the affiliated data points can be viewed in the sheet with the corresponding label.

5. Assertions

For the BSI taxonomy, a list of 238 assertions is defined.

Many assertions are used for more than one column or row of a table. When this is the case, it can be inferred from the formula.

Example:

ID: dnb_v0020

Formula: [T9001HK1,c010:c050] -> [numeric-less-equal-than({r360},{r350})]
*   [For each]   -> [expression]*

For this particular assertion, where for table T9001HK1 the value of the amount in row r350 should be less or equal to the amount in row r360. This condition needs to be true for the columns c010, c020, c030, c040 and c050. This is replicated using the so called 'for each' square brackets. The logic of this format is that it evaluates each data point (of range of data points) on the basis of the expression as stated in the second square brackets pair.

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 five assertions are defined on specific values in the z-axis of the forms:

- Assertions dnb_v0001, dnb_v0002, and dnb_x0001: cross-checks between T8076 and T9001HK1, these assertions will only be triggered for country 'Netherlands' on T9001HK1;

- Assertion dnb_v0141: a cross-check between T9001HK5 and T9001HK1, this assertion will only be triggered for country 'Netherlands' on T9001HK1;

- Assertion dnb_v0142: a cross-check between T9001HK5 and T9001HK1, the sum of all countries in the euro area (except Netherlands) will be compared with the

total value on T9001HK5. The countries for which the values are added belong to the Eurozone, except Netherlands.

Assertion changes in **Version 2.2.0:**
- A set of 31 assertions has been set to blocking validation rules (Changed, as per 2024-06-30);
- A couple of new assertions have been added due to the new datapoints that were introduced (Add, as per 2024-06-30);
- A set of 99 assertions have been removed due to the removal of the two forms mentioned;
- A couple of assertions were changed due to the introduction of new datapoints (Changed, as per 2024-06-30).
- There is a dummy assertion included, in case of publishing the taxonomy without assertions.

An overview of the all applicable assertions can be found in the 'Assertions' tab in the 'DNB BSI DPM Dictionary and Annotated Templates 2.2.0.xlsx' document.

6. Sample instance

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

7. Excel Templates

In the DNB BSI Reporting templates 2.2.0 zip-file, 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 BSI Excel templates 2.2.0 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.

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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 2.2.0 version of the BSI taxonomy will be checked against the current version of the DNB filing rules. These rules can be found under Downloads > DNB Filing Rules via Informatie en documentatie (dnb.nl).

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