



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

CBI Taxonomy

XBRL File Upload Guidance Document

V1.0

Published July 2021

Contents

Introduction	3
FINREP Plus.....	3
Fund service providers	4
Investment firms	5
PIMD Return	6
XBRL File Load	7
Navigation to the File Upload Screen	7
Returns Display	8
Loading an XBRL File	9
XBRL File Naming Convention.....	10
XBRL File Validation	11
Initial Validation Checks.....	11
File Size Validation	11
Validation of File Date.....	11
Return Instance on CBI Portal.....	12
File Naming Convention	12
Filing Indicators.....	13
XBRL File Processing	15
In-Processing Status	15
File Successfully Processed.....	16
File Processed with Errors.....	17
Uploaded File containing XBRL Taxonomy Blocking Errors	17
Variance Analysis & Finalising Uploaded Files	20
Variance Analysis Explanation	20
Finalising a Return	20
Appendix 1.....	27

Introduction

The CBI Taxonomy 2.0 introduces Xbrl versions of the PRISM Impact Metrics Data return and FINREP returns currently submitted on to the Central Bank's Portal ('CBI Portal') by investment firms / fund service providers. This document is a guide for users who will be submitting XBRL files to the Central Bank of Ireland via the CBI Portal under the new taxonomy.

The document will encompass the process of uploading as well as the 'Finalising' and 'Sign- Off' of individual returns. Screenshots and accompanying text will describe scenarios when the file upload has been both successful and unsuccessful.

N.B : Please note that it is essential that all figures entered within Xbrl returns are entered in Units rather than in €000's (as may have been the case in previous versions of certain returns). Please pay particular attention to this fact when completing the new returns.

FINREP Plus

The new FINREP return ('FINREP+') contains the following list of new tables. This list represents an amalgamation of the various templates contained within the previous versions of the FINREP returns. Some templates will be recognisable from the old return types, whilst others have changes slightly -

Tables	DTS	Properties
Table Index		
FINREP Plus, Individual		
+ Balance Sheet Statement [Statement of Financial Position]: Assets		
+ Balance Sheet Statement [Statement of Financial Position]: Liabilities		
+ Balance Sheet Statement [Statement of Financial Position]: Equity		
+ Statement of profit or loss		
+ Table A Questionnaire		
+ Supplementary Table for Fund Service Providers. Breakdown of Expenses		
+ Supplementary Table for Fund Service Providers. Breakdown of Other Assets		
+ Supplementary Table for Fund Service Providers. Breakdown of Other Liabilities		
+ Supplementary Table for Fund Service Providers. Breakdown of Other Reserves		
+ Supplementary Table for Fund Service Providers. Breakdown of Cash and Cash Equivalents		
+ Supplementary Financial Reporting Return. Breakdown of Expenses		
+ Supplementary Financial Reporting Return. Breakdown of Other Assets		
+ Supplementary Financial Reporting Return. Breakdown of Other Liabilities		
+ Supplementary Financial Reporting Return. Breakdown of Other Reserves		
+ StockBrokers Revenue Analysis. Commission Breakdown		
+ StockBrokers Revenue Analysis. Commission - Top Ten Analysis		
+ Proprietary Trading Breakdown		
+ StockBrokers Revenue Analysis. Fee Income Breakdown		
+ Related Party Disclosures. Amounts payable to, and amounts receivable from, related parties		
+ Related Party Disclosures. Expenses and income generated by transactions with related parties		
+ Related Party Disclosures. Key management personnel compensation		
+ Scope of the Group		

(Please note the layout of the tables above will be determined by the Xbrl file creation software chosen by each firm¹)

¹ List of available commercial & open source tools at <https://eurofiling.info/portal/xbrl-solutions/>

Fund service providers²

For fund service providers submitting the FINREP+ return, the applicable tables are highlighted in purple below -

Tables	DTS	Properties
Table Index		
FINREP Plus, Individual		
[-] Balance Sheet Statement [Statement of Financial Position]: Assets FP 01.01 [-] Balance Sheet Statement [Statement of Financial Position]: Liabilities FP 01.02 [-] Balance Sheet Statement [Statement of Financial Position]: Equity FP 01.03 [-] Statement of profit or loss FP 02.00 [-] Table A Questionnaire FP 03.00 [-] Supplementary Table for Fund Service Providers. Breakdown of Expenses FP 04.01 [-] Supplementary Table for Fund Service Providers. Breakdown of Other Assets FP 04.02 [-] Supplementary Table for Fund Service Providers. Breakdown of Other Liabilities FP 04.03 [-] Supplementary Table for Fund Service Providers. Breakdown of Other Reserves FP 04.04 [-] Supplementary Table for Fund Service Providers. Breakdown of Cash and Cash Equivalents FP 04.05 [+] Supplementary Financial Reporting Return. Breakdown of Expenses [+] Supplementary Financial Reporting Return. Breakdown of Other Assets [+] Supplementary Financial Reporting Return. Breakdown of Other Liabilities [+] Supplementary Financial Reporting Return. Breakdown of Other Reserves [+] StockBrokers Revenue Analysis. Commission Breakdown [+] StockBrokers Revenue Analysis. Commission - Top Ten Analysis [+] Proprietary Trading Breakdown [+] StockBrokers Revenue Analysis. Fee Income Breakdown [+] Related Party Disclosures. Amounts payable to, and amounts receivable from, related parties [+] Related Party Disclosures. Expenses and income generated by transactions with related parties [+] Related Party Disclosures. Key management personnel compensation [+] Scope of the Group		

² Administrators, AIFMs, AIF Man Co's, Depositaries & UCITS Managers

Investment firms

For investment firms submitting the FINREP+ return, the applicable tables are highlighted in green below -

Tables	DTS	Properties
Table Index		
FINREP Plus, Individual		
☐	Balance Sheet Statement [Statement of Financial Position]: Assets	FP 01.01
☐	Balance Sheet Statement [Statement of Financial Position]: Liabilities	FP 01.02
☐	Balance Sheet Statement [Statement of Financial Position]: Equity	FP 01.03
☐	Statement of profit or loss	FP 02.00
☐	Table A Questionnaire	FP 03.00
☐	Supplementary Table for Fund Service Providers. Breakdown of Expenses	
☐	Supplementary Table for Fund Service Providers. Breakdown of Other Assets	
☐	Supplementary Table for Fund Service Providers. Breakdown of Other Liabilities	
☐	Supplementary Table for Fund Service Providers. Breakdown of Other Reserves	
☐	Supplementary Table for Fund Service Providers. Breakdown of Cash and Cash Equivalents	
☐	Supplementary Financial Reporting Return. Breakdown of Expenses	FP 05.01
☐	Supplementary Financial Reporting Return. Breakdown of Other Assets	FP 05.02
☐	Supplementary Financial Reporting Return. Breakdown of Other Liabilities	FP 05.03
☐	Supplementary Financial Reporting Return. Breakdown of Other Reserves	FP 05.04
☐	StockBrokers Revenue Analysis. Commission Breakdown	FP 06.01
☐	StockBrokers Revenue Analysis. Commission - Top Ten Analysis	FP 06.02.1 FP 06.02.2
☐	Proprietary Trading Breakdown	FP 06.03
☐	StockBrokers Revenue Analysis. Fee Income Breakdown	FP 06.04.1 FP 06.04.2
☐	Related Party Disclosures. Amounts payable to, and amounts receivable from, related parties	FP 07.01
☐	Related Party Disclosures. Expenses and income generated by transactions with related parties	FP 07.02
☐	Related Party Disclosures. Key management personnel compensation	FP 07.03
☐	Scope of the Group	FP 08.00

You will note that the set of tables above aligns closely to the templates your firm previously submitted via the previous version of your FINREP return. **N.B. Firms should complete the corresponding templates in the new Xbri return as would have been completed in the previous version of the return.** Your firm will have a record of the previously submitted templates via the CBI Portal.

PRISM Impact Metrics Data Report ('PIMD')

The new PIMD return contains the following list of tables –

Tables	DTS	Properties
Table Index		
PRISM Impact Metric Data Report		
PRISM Impact Metric Data Report		
Index		
PM 00.01		
Fund Administrators		
PM 01.00		
Depositories		
PM 02.00		
Fund Management Companies		
PM 03.00		
Client Assets Firms		
PM 04.00		
Trading Firms		
PM 05.00		
Regulated Markets		
PM 06.00		
Broker Dealers		
PM 07.00		
MTF/OTF Operator		
PM 08.00		
No Client Assets Firms		
PM 09.00		

Each firm is required to complete template PM 00.01 and one of the remaining templates (PM 01.00 – PM 09.00). All firms with a requirement to submit the PIMD return have been allocated to one of the above models - if you are unsure as to which model your firm is allocated to please contact your Central Bank supervisory team.

XBRL File Load

Navigation to the File Upload Screen

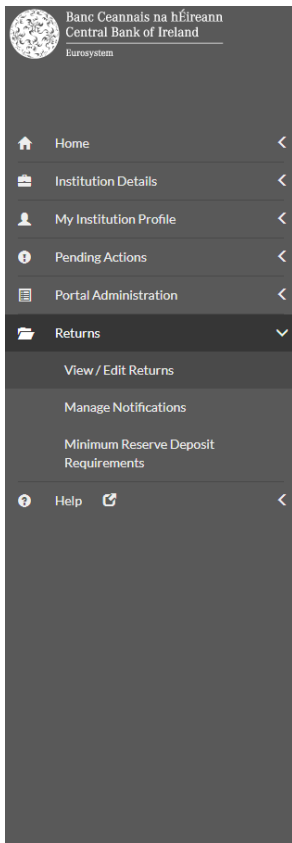
To upload an XBRL return the User will log on to the CBI Portal with their normal user details and will be presented with the following Home Page screen -

The screenshot shows the Central Bank of Ireland (CBI) Portal Home Page. The sidebar on the left contains navigation links: Home, Institution Details, My Institution Profile, Pending Actions, Portal Administration, Returns, and Help. The main content area has a header with the CBI logo and 'Eurosystem' text. Below the header is a search bar containing 'CBI00050001'. The main content area is divided into two sections: 'My Pending Actions' and 'Institution's Portal Administrator(s)'. The 'My Pending Actions' section contains a table with columns: Action Id, Type, Status, Created On, and Due Date. The table is currently empty, displaying the message 'There are no open pending actions to display.' and a 'View More' link. The 'Institution's Portal Administrator(s)' section contains a message: 'Contact your Portal Administrator for questions on portal functionality, including your permissions'.

The User will select the '**Returns**' option then '**View/Edit Returns**'. The User will be presented with a list of returns types that they / their firm have permission to upload.

Returns Display

The User will be presented with the list of returns she/he has the permission to view, per below -



CBI00050001

Investment Firms and Fund Service Providers - XBRL Returns

Name	Code	Description
Asset Encumbrance Consolidated	AE1	Asset Encumbrance Consolidated
COREP Large Exposures Consolidated	LE2	COREP Large Exposures Consolidated
FINREP Consolidated (AMS)	FC6	FINREP Consolidated (AMS)
FINREP Consolidated (AMS) Annual	FC4	FINREP Consolidated (AMS) Annual
FINREP Consolidated (AMS) Bi-Annual	FC7	FINREP Consolidated (AMS) Bi-Annual
FINREP Consolidated GAAP (AMS)	FC3	FINREP Consolidated GAAP (AMS)
FINREP Consolidated GAAP (AMS) Annual	FC5	FINREP Consolidated GAAP (AMS) Annual
FINREP Consolidated GAAP (AMS) Bi-Annual	FC8	FINREP Consolidated GAAP (AMS) Bi-Annual
FINREP Solo (AMS)	FS2	FINREP Solo (AMS)
FINREP Solo (AMS) Bi-Annual	FS6	FINREP Solo (AMS) Bi-Annual
FINREP Solo GAAP (AMS)	FS3	FINREP Solo GAAP (AMS)
FINREP Solo GAAP (AMS) Bi-Annual	FS7	FINREP Solo GAAP (AMS) Bi-Annual
FINREP+ Annual Audited Accounts	X05	FINREP+ Annual Audited Accounts
FINREP+ Annual Management Accounts	X06	FINREP+ Annual Management Accounts
FINREP+ Interim Management Accounts	X07	FINREP+ Interim Management Accounts
FINREP+ Monthly Management Accounts	X09	FINREP+ Monthly Management Accounts
FINREP+ Quarterly Management Accounts	X08	FINREP+ Quarterly Management Accounts
IFREP CLASS2, OF Individual	IF2	IF CLASS2, Own Funds and Requirements Individual
PRISM Impact Metric Data Report (XBRL)	X04	PRISM Impact Metric Data Report (XBRL)

Click on return name to upload an instance of the return

The User will select the particular return for which a return instance needs to be created.
When a particular return is selected, the following screen is displayed to the user -

Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

Home < Institution Details < My Institution Profile < Pending Actions < Portal Administration < **Returns** > View / Edit Returns Manage Notifications Minimum Reserve Deposit Requirements ? Help >

Home > Return Types

CBI00050001

PRISM Impact Metric Data Report (XBRL)

PRISM Impact Metric Data Report (XBRL)

View / Edit Returns
Input or load data to the system, or view the data previously entered

View Uploaded Files
View the files that were previously uploaded for this return

Load a File
Load a data file for this return

Return Type Options

This page displays the options for the 'PRISM Impact Metric Data Report (XBRL)' return for your institution.

You can enter data or view previously entered data by clicking on the 'View/Edit Returns' button.

You can view a history of all the files uploaded (whether 'accepted' or 'rejected') by clicking on the 'View Uploaded Files' button.

You can load a new file by clicking on the 'Load a File' button.

[Guidance Material](#)

The user must then choose the 'Load a File' option from the screen above in order to access the Load File functionality.

Loading an XBRL File

The screen below is used to commence the upload process -

Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

Home < Institution Details < My Institution Profile < Pending Actions < Portal Administration < **Returns** > View / Edit Returns Manage Notifications Minimum Reserve Deposit Requirements ? Help >

Home > Return Types

CBI00050001

PRISM Impact Metric Data Report (XBRL) _load

Load a PRISM Impact Metric Data Report (XBRL) File

Select a file and click 'Load File' to load it to the server: No file chosen

The file name must take one of the following format(s):

An XBRL document format (.xbrl) or ZIP file (.zip) document named CCCCCC_YYYYMMDD_PIMD where CCCCCC is your institution Code and YYYYMMDD is the reporting date

Please note the following:
1) The file must be named according to the naming convention above before being uploaded.

File Upload

On this page, you can load a File containing 'PRISM Impact Metric Data Report (XBRL)' data.

[Guidance Material](#)

The user will select the **'Browse'** button to locate an XBRL file on their local network and once located they will choose the **'Load File'** option at the bottom of this screen. This will then kick-off the file validation process (described in Section 3 below)

XBRL File Naming Convention

All XBRL files uploaded will follow a defined naming convention. Filenames must conform to the following naming convention -

CNNNNNNN_YYYYMMDD_XXXXX_XXXXX.xbri

where;

1. CNNNNNNN is the institution code (the institution code used for logging into the CBI Portal)
2. YYYYMMDD is the return reporting date (not submission date) e.g.: 20210331
3. XXXXX_XXXXX is the 'Return File name' on the CBI Portal (see table below)
4. .xbri is the file extension.

An example of this is as follows: C123456_20210331_FINREP_P_AAA.xbri

The list of returns included in the CBI Taxonomy 2.0 for Investment Firms and Fund Service Providers is as follows:

Return Name	Return File Name example
FINREP+ Annual Audited Accounts	C123456_20210331_FINREP_P_AAA.xbri
FINREP+ Annual Management Accounts	C123456_20210331_FINREP_P_AMA.xbri
FINREP+ Interim Management Accounts	C123456_20210331_FINREP_P_IMA.xbri
FINREP+ Quarterly Management Accounts	C123456_20210331_FINREP_P_QMA.xbri
FINREP+ Monthly Management Accounts	C123456_20210331_FINREP_P_MMA.xbri
FINREP+ Consolidated Annual Audited Accounts	C123456_20210331_FINREP_P_CAAA.xbri
FINREP+ Consolidated Annual Management Accounts	C123456_20210331_FINREP_P_CAMA.xbri
FINREP+ Consolidated Interim Management Accounts	C123456_20210331_FINREP_P_CIMA.xbri
PRISM Impact Metrics Data Report (XBRL)	C123456_20210331_PIMD.xbri

XBRL File Validation

Initial Validation Checks

On receipt of the uploaded file, a number of validation checks are performed as the file is processing. These checks are as follows -

- File Size is within permitted levels (<30MB);
- Date of file;
- A return instance exists on CBI Portal for the Reporting Date of the file; and
- File name conforms to the correct naming convention.

File Size Validation

The size of the file being submitted must be within the allowable file size limit of 30MB. Where the Xbri file is in excess of the 30MB limit the file should be compressed before resubmission.

Validation of File Date

The reporting date contained within the filename of the file being uploaded must not be in the future. If it is, the following error message will be displayed -

The screenshot displays the CBI Portal interface. On the left is a sidebar with the Central Bank of Ireland logo and navigation links: Home, Institution Details, My Institution Profile, Pending Actions, Portal Administration, Returns (expanded), View / Edit Returns, Manage Notifications, Minimum Reserve Deposit Requirements, and Help. The main content area shows the 'PRISM Impact Metric Data Report (XBRL) _load' page. At the top, the identifier 'CBI00050001' is displayed. Below this, a 'Load a PRISM Impact Metric Data Report (XBRL) File' section contains a file selection area with a 'Choose File' button and a message: 'No file chosen'. An error message is displayed in red: 'Error: XBR-FIL-0003: Invalid File Name. Return Period date [20231231] must be less than today's date.' Below the error, instructions state: 'The file name must take one of the following format(s): An XBRL document format (.xbrl) or ZIP file (.zip) document named CCCCCC_YYYYMMDD_PIMD where CCCCCC is your institution Code and YYYYMMDD is the reporting date. Please note the following: 1) The file must be named according to the naming convention above before being uploaded.' At the bottom of this section are 'Load File' and 'Cancel' buttons. On the right, a 'File Upload' sidebar contains the text: 'On this page, you can load a File containing 'PRISM Impact Metric Data Report (XBRL)' data.' and a 'Guidance Material' link.

Return Instance on CBI Portal

A check will be made that the return 'instance' exists on the CBI Portal for the Reporting Date contained in the file name. If not, the following error message is returned -



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns**
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

Home > Return Types

PRISM Impact Metric Data Report (XBRL) _load

Load a PRISM Impact Metric Data Report (XBRL) File

Select a file and click 'Load File' to load it to the server: Choose File No file chosen

Error: XBR-FIL-0003: Invalid File Name
No valid Return exists for this Return Period date [20230331].

The file name must take one of the following format(s):

An XBRL document format (.xbrl) or ZIP file (.zip) document named CCCCCC_YYYYMMDD_PIMD where CCCCCC is your institution Code and YYYYMMDD is the reporting date

Please note the following:
1) The file must be named according to the naming convention above before being uploaded.

Load File
Cancel

File Upload

On this page, you can load a File containing 'PRISM Impact Metric Data Report (XBRL)' data.

[Guidance Material](#)

File Naming Convention

Check that the XBRL file name is in the correct format. If not, the following error screen is returned -



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns**
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

Home > Return Types

PRISM Impact Metric Data Report (XBRL) _load

Load a PRISM Impact Metric Data Report (XBRL) File

Select a file and click 'Load File' to load it to the server: Choose File No file chosen

Error: XBR-FIL-0003: Invalid File Name
Instance File Format should be as follows:
An XBRL document format (.xbrl) or ZIP file (.zip) document named CCCCCC_YYYYMMDD_PIMD where CCCCCC is your institution Code and YYYYMMDD is the reporting date

The file name must take one of the following format(s):

An XBRL document format (.xbrl) or ZIP file (.zip) document named CCCCCC_YYYYMMDD_PIMD where CCCCCC is your institution Code and YYYYMMDD is the reporting date

Please note the following:
1) The file must be named according to the naming convention above before being uploaded.

Load File
Cancel

File Upload

On this page, you can load a File containing 'PRISM Impact Metric Data Report (XBRL)' data.

[Guidance Material](#)

Filing Indicators

Filing indicators must be included in the source code of the XBRL instance file. Without filing indicators, the business rules cannot be evaluated within the file. The following error screen is displayed when the uploaded return templates are expected but the filing indicators have not been reported in the XBRL file for the particular templates -

Depending on the software used to create the Xbrl file, it *may* be required to manually insert the filing indicators into the file³. This can be done by opening the xbrl file in any standard text / source code editor (e.g. Notepad++). The below highlighted green line should exist within the file but if it is not present, it should be manually entered into the beginning of the file.

```
T:\RADAR\SDC\Taxonomy 2.0\Internal UAT\Test Files\FINREP+\Testing XBRL Items\C998001_20210602_FINREP_P_AAA.xbrl - Notepad++
File Edit Search View Encoding Language Settings Tools Macro Run Plugins Window ?
C998001_20210602_FINREP_P_AAA.xbrl
1 <?xml version="1.0" encoding="utf-8"?>
2 <xbrl
3   xmlns="http://www.xbrl.org/2003/instance"
4   xmlns:cbi_BA="http://www.centralbank.ie/xbrl/dict/dom/BA"
5   xmlns:cbi_BT="http://www.centralbank.ie/xbrl/dict/dom/BT"
6   xmlns:cbi_GA="http://www.centralbank.ie/xbrl/dict/dom/GA"
7   xmlns:cbi_MC="http://www.centralbank.ie/xbrl/dict/dom/MC"
8   xmlns:cbi_NC="http://www.centralbank.ie/xbrl/dict/dom/NC"
9   xmlns:cbi_PL="http://www.centralbank.ie/xbrl/dict/dom/PL"
10  xmlns:cbi_ZZ="http://www.centralbank.ie/xbrl/dict/dom/ZZ"
11  xmlns:find="http://www.eurofiling.info/xbrl/ext/filing-indicators"
12  xmlns:cbi_dim="http://www.centralbank.ie/xbrl/dict/dim"
13  xmlns:cbi_met="http://www.centralbank.ie/xbrl/dict/met"
14  xmlns:cbi_typ="http://www.centralbank.ie/xbrl/dict/typ"
```

³ Please note that in the vast majority of cases, this course of action will not be required, as the majority of Xbrl creation tools will insert the filing indicators automatically.

The user then inserts the below list of filing indicators for the FINREP+ return if they are not already present –

```
<find:fIndicators>
<find:filingIndicator contextRef="c-01">FP.01.01</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.01.02</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.01.03</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.02.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.03.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.04.01</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.04.02</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.04.03</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.04.04</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.04.05</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.05.01</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.05.02</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.05.03</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.05.04</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.06.01</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.06.02.1</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.06.02.2</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.06.03</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.06.04.1</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.06.04.2</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.07.01</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.07.02</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.07.03</find:filingIndicator>
<find:filingIndicator contextRef="c-01">FP.08.00</find:filingIndicator>
</find:fIndicators>
```

The same process applies for the PIMD return. Please see the below list of filing indicators applicable to the PIMD return -

```
<find:fIndicators>
<find:filingIndicator contextRef="c-01">PM.00.01</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.01.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.02.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.03.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.04.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.05.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.06.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.07.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.08.00</find:filingIndicator>
<find:filingIndicator contextRef="c-01">PM.09.00</find:filingIndicator>
</find:fIndicators>
```

You will need to include all filing indicators within the file, regardless of whether there is data contained on the respective template or not. Where no data exists within a particular template, the filing indicator should be labelled as 'false'.

XBRL File Processing

In-Processing Status

Once the XBRL file has passed the above validations, it will be queued for processing. The length of time it will be queued will depend on the number of institutions uploading and validating XBRL files on the CBI Portal at the same time but an indicative time for processing will be displayed to the user.

Validation will be performed against the 'CBI Business Rules - 2021-04-21.xlsx' list contained within the CBI taxonomy package.

Once the process of validation is underway, the following screen will be displayed to the submitter with a status of **'Processing'**.

The screenshot displays the CBI Portal interface. On the left is a dark sidebar with the Central Bank of Ireland logo and navigation links: Home, Institution Details, My Institution Profile, Pending Actions, Portal Administration, Returns (selected), View / Edit Returns, Manage Notifications, Minimum Reserve Deposit Requirements, and Help. The main content area shows the 'PRISM Impact Metric Data Report (XBRL) Files' section with a breadcrumb 'Home > Return Types'. A search bar contains the ID 'CBI00050001'. Below this, a card for 'PRISM Impact Metric Data Report (XBRL) File #226492' displays the following details:

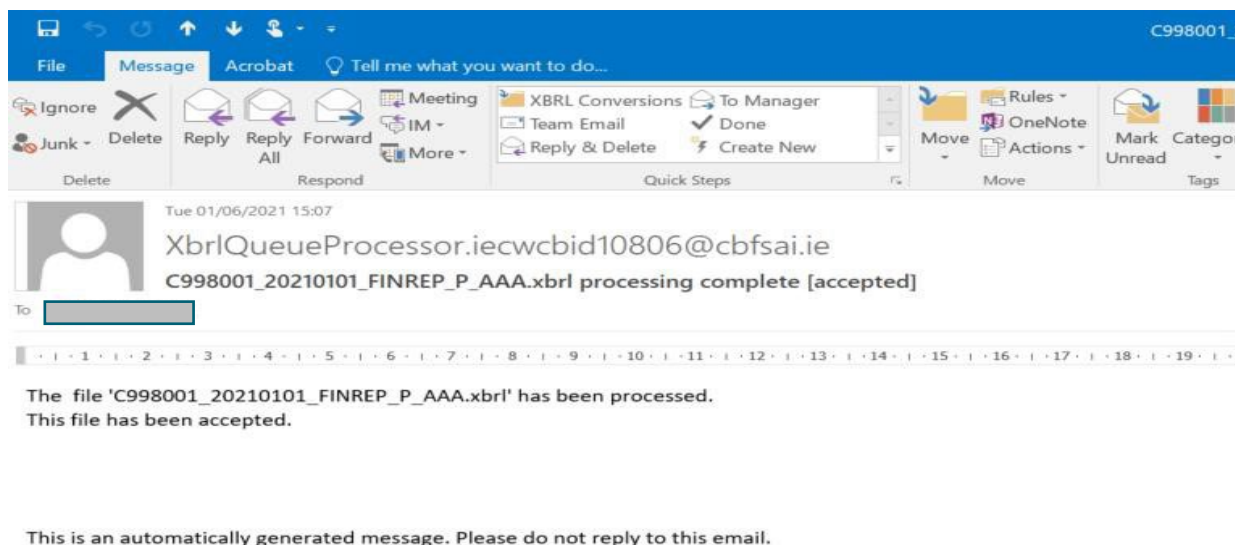
Filename:	C50001_20230630_PIMD.xbrl
Status:	Processing
Estimated Time to Complete:	5 to 10 minutes
Return Type:	PRISM Impact Metric Data Report (XBRL)
Size:	8277 bytes
Uploaded Date:	28-Aug-2023 (12:24)
Processed Date:	N/A

At the bottom of the card are 'Back' and 'Refresh page' buttons. Below the card are four buttons: 'Print current page', 'Export Errors', 'Collapse all Errors', and 'Expand all Errors'. On the right, a 'File Upload Status' section states: 'This page shows the result of uploading a file.' At the bottom right is a link for 'Guidance Material'.

File Successfully Processed

When the uploaded file has successfully passed all taxonomy validations, an e-mail will be sent to the CBI Portal Administrator of the submitting institution to inform them that the file has been processed and accepted.

A sample of the e-mail informing the submitter that the file has been processed is outlined below -



In addition, the following screen will be displayed to the file submitter on the CBI Portal indicating that the uploaded file has been accepted –

The screenshot displays the CBI Portal interface. On the left is a sidebar with the Central Bank of Ireland logo and navigation links: Home, Institution Details, My Institution Profile, Pending Actions, Portal Administration, Returns (selected), View / Edit Returns, Manage Notifications, Minimum Reserve Deposit Requirements, and Help. The main content area shows the 'FINREP+ Quarterly Management Accounts File #226517' status as 'Accepted'. The file details are as follows:

Filename:	C50001_20230630_FINREP_P_QMA.xbrl
Status:	Accepted
Return Type:	FINREP+ Quarterly Management Accounts
Size:	218002 bytes
Uploaded Date:	29-Aug-2023 (11:43)
Processed Date:	29-Aug-2023 (11:43)

Below the table are buttons for 'Back' and 'Refresh page'. At the bottom of the main content area are buttons for 'Print current page', 'Export Errors', 'Collapse all Errors', and 'Expand all Errors'. On the right side, the 'File Upload Status' section states: 'This page shows the result of uploading a file. Validation didn't find any errors so the file has been 'accepted' and all its data has been loaded.' At the bottom right, there is a link for 'Guidance Material'.

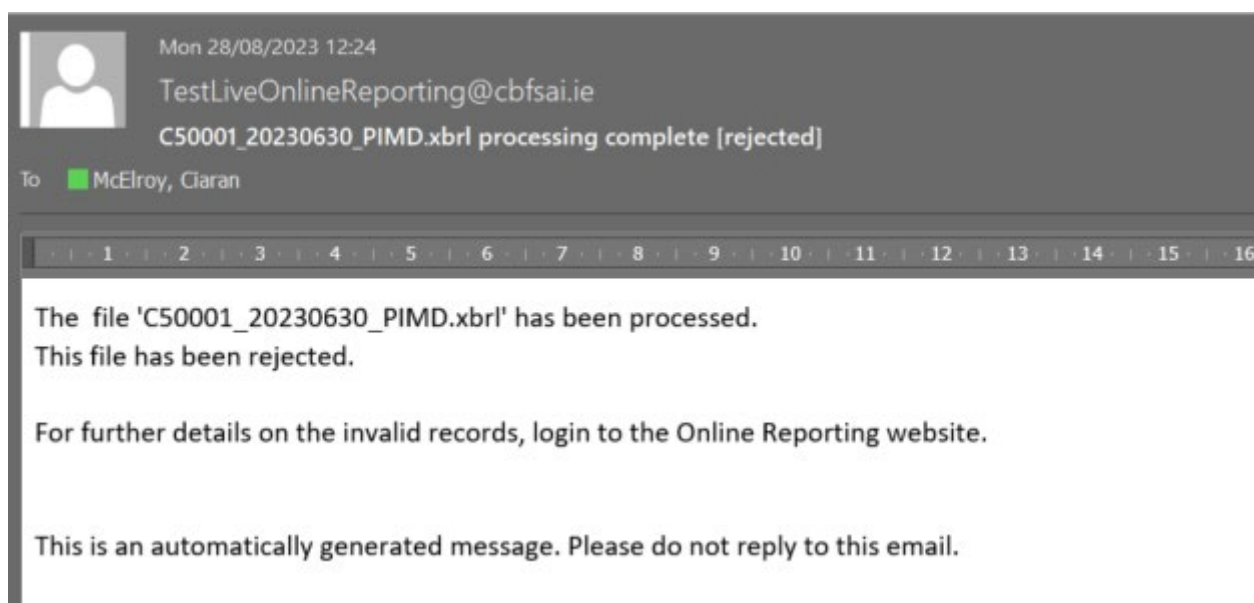
File Processed with Errors

When an individual return is being processed, there is a sequence in which validation checks are executed as follows:

- XBRL Taxonomy Blocking Rules (i.e. rule breaches that cause the processing of the return instance to cease and an error report generated)
- Within Return Variance Checks (Variances that are out of tolerance range and which must be acknowledged by the submitter)

Uploaded file containing XBRL Taxonomy Blocking Errors

When the uploaded file has failed any XBRL Taxonomy Blocking Rules, file processing will stop and an email will be sent to the CBI Portal Administrator of the submitting institution to inform them that the file has been processed but rejected. A sample of the e-mail that is sent is to the Administrator is outlined in the following:



In addition, the following screen will be displayed to the file submitter on the CBI Portal indicating that the uploaded file has been rejected -



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

[Home](#)
[Institution Details](#)
[My Institution Profile](#)
[Pending Actions](#)
[Portal Administration](#)
[Returns](#)

[View / Edit Returns](#)
[Manage Notifications](#)
[Minimum Reserve Deposit Requirements](#)

[Help](#)

CBI00050001

Home > Return Types

FINREP+ Quarterly Management Accounts Files #226519

FINREP+ Quarterly Management Accounts File #226519

Filename:	C50001_20230630_FINREP_P_QMA.xbrl
Status:	Rejected
Return Type:	FINREP+ Quarterly Management Accounts
Size:	217985 bytes
Uploaded Date:	29-Aug-2023 (11:49)
Processed Date:	29-Aug-2023 (11:49)

[Back](#)
[Refresh page](#)

File Upload Status

This page shows the result of uploading a file.

Validation found errors which made the file impossible to process. It has been 'rejected' - no data has been loaded.

[Guidance Material](#)

File Errors

XBR-FIL-0006: XBRL Taxonomy Error

Formula Error: v0309_m: [FP_01.01] (r010) = (r020) + (r030) + (r040) iaf.numeric-equal(\$v0= 30000.77, iaf.sum(\$v1= 75000.78= 0= 990000.99))

XBR-FIL-0006: XBRL Taxonomy Error

Formula Error: v0310_m: [FP_01.01] (r050) = (r060) + (r070) + (r080) + (r090) iaf.numeric-equal(\$v0= 65000.45, iaf.sum(\$v1= 0= 0= 98654321.12= 100000.33))

XBR-FIL-0006: XBRL Taxonomy Error

Formula Error: v0314_m: [FP_01.01] (r380) = (r010) + (r050) + (r091) + (r096) + (r100) + (r141) + (r171) + (r175) + (r181) + (r231) + (r234) + (r240) + (r250) + (r260) + (r270) + (r300) + (r330) + (r360) + (r370) + (r375) iaf.numeric-equal(\$v0= 5129065318.51, iaf.sum(\$v1= 0= 5526577.68= 1015263430.32= 0= 915869.29= 0= 0= 65000.45= 0= 0= 0= 0= 0= 0= 0= 0= 0= 0= 0= 30000.77= 0))

Details of the error messages are displayed in the second half of the screen above. In order to see a detailed list of validation errors, the user must click the **'File Errors'** arrow in the screen above and this will break out into a display of errors that have been encountered.

To view details on each of the individual errors displayed, the user must click the arrow on each individual error where additional details on the error will be displayed.

It is also possible to export detailed validations to a web page or file that can be downloaded. In order to generate this report, the user chooses the **'Export Errors'** option that is available at the bottom of a files status 'Rejected' screen. See below for screen shot and sample report in webpage format.

 Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

Filename: C50001_20230630_FINREP_P_QMA.xbrl
Status: **Rejected**
Return Type: FINREP+ Quarterly Management Accounts
Size: 217985 bytes
Uploaded Date: 29-Aug-2023 (11:49)
Processed Date: 29-Aug-2023 (11:49)

[Back](#)[Refresh page](#)

Validation found errors which made the file impossible to process. It has been 'rejected' - no data has been loaded.

[Guidance Material](#)

File Errors

XBR-FIL-0006: XBRL Taxonomy Error

Formula Error: v0309_m: [FP_01.01] {r010} = {r020} + {r030} + {r040} iaf:numeric-equal(\$v0= 30000.77, iaf:sum(\$v1= 75000.78= 0= 990000.99))

XBR-FIL-0006: XBRL Taxonomy Error

Formula Error: v0310_m: [FP_01.01] {r050} = {r060} + {r070} + {r080} + {r090} iaf:numeric-equal(\$v0= 65000.45, iaf:sum(\$v1= 0= 0= 98654321.12= 100000.33))

XBR-FIL-0006: XBRL Taxonomy Error

Formula Error: v0314_m: [FP_01.01] {r380} = {r010} + {r050} + {r091} + {r096} + {r100} + {r141} + {r171} + {r175} + {r181} + {r231} + {r234} + {r240} + {r250} + {r260} + {r270} + {r300} + {r330} + {r360} + {r370} + {r375} iaf:numeric-equal(\$v0= 5129085318.51, iaf:sum(\$v1= 0= 5528577.66= 1015283430.32= 0= 915869.29= 0= 0= 65000.45= 0= 0= 0= 0= 0= 0= 0= 0= 30000.77= 0))

[Print current page](#)[Export Errors](#)[Collapse all Errors](#)[Expand all Errors](#)

```
<?xml version="1.0" encoding="UTF-8"?>
- <XBRLReportingFeedback Version="1.0" CreationTime="16:00:56" CreationDate="2021-06-01" xmlns="http://www.centralbank.ie">
  <OriginalFileName>C998001_20210101_FINREP_P_AAA.xbrl</OriginalFileName>
  - <Processing>
    <Result>Rejected</Result>
    <Size>185986</Size>
    <UploadedDate>2021-05-26T12:32:02Z</UploadedDate>
    <UploadedBy></UploadedBy>
    <ProcessedDate>2021-05-26T12:32:05Z</ProcessedDate>
  </Processing>
  - <ErrorDetails>
    - <FileErrors>
      - <Error>
        <ErrorReference>XBR-FIL-0006</ErrorReference>
        <ErrorMessage>Formula Error: v0263_m: [FP_04.03] {r010} = sum(r020-090) iaf:numeric-equal($a= 50000, iaf:sum($b= 0)) </ErrorMessage>
      </Error>
      - <Error>
        <ErrorReference>XBR-FIL-0006</ErrorReference>
        <ErrorMessage>Formula Error: v0264_m: [FP_04.04] {r010} = sum(r020-040) iaf:numeric-equal($a= 20000, iaf:sum($b= 0)) </ErrorMessage>
      </Error>
      - <Error>
        <ErrorReference>XBR-FIL-0006</ErrorReference>
        <ErrorMessage>Formula Error: v0266_m: [FP_05.01] {r070} = sum(r080-140) iaf:numeric-equal($a= 47000, iaf:sum($b= 1000= 1000= 1000= 1000= 3000= 2000= 24000)) </ErrorMessage>
      </Error>
      - <Error>
        <ErrorReference>XBR-FIL-0006</ErrorReference>
        <ErrorMessage>Formula Error: v0270_m: [FP_05.03] {r010} = sum(r020-100) iaf:numeric-equal($a= 50000, iaf:sum($b= 0)) </ErrorMessage>
      </Error>
      - <Error>
        <ErrorReference>XBR-FIL-0006</ErrorReference>
        <ErrorMessage>Formula Error: v0271_m: [FP_05.04] {r010} = sum(r020-040) iaf:numeric-equal($a= 20000, iaf:sum($b= 0)) </ErrorMessage>
      </Error>
    </FileErrors>
    <ContentErrors/>
  </ErrorDetails>
</XBRLReportingFeedback>
```

The rejected file will sit on the CBI Portal (along with the validation errors) and can be accessed at any time.

Variance Analysis & Finalising Uploaded Files

Once a return has been successfully uploaded, accepted, processed and all blocking errors addressed, the file is ready to be finalised in advance of being signed-off.

Variance Analysis checks will be performed as part of the finalising routine and all variances must be explained in advance of the return instance being finalised.

Variance Analysis Explanation

The CBI Portal contains a 'Variance Analysis' solution that compares returns period on period and requires institutions to explain variances that exceed a certain percentage and threshold.

N.B. The returns for the previous reporting period must be signed-off before the returns for the subsequent reporting period and the variance analysis explanations template can be finalised and signed-off.

The following FINREP+ templates are covered by Variance Analysis:

FINREP+

- FP 01.01 Balance Sheet Statement [Statement of Financial Position]: Assets
- FP 01.02 Balance Sheet Statement [Statement of Financial Position]: Liabilities
- FP 01.03 Balance Sheet Statement [Statement of Financial Position]: Equity
- FP 02.00 Statement of profit or loss

An explanation is required in relation to all templates listed above where there is a positive or negative variance of greater than or equal to 20%.

Finalising a Return

The following steps must be taken when 'Finalising' a valid return i.e. it has passed all blocking rules.

To access a return to be Finalised, choose the return to be updated and click the '**View / Edit Returns**' option from within this return view –



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns**
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

Home > Return Types

FINREP+ Quarterly Management Accounts

FINREP+ Quarterly Management Accounts

 **View / Edit Returns**
Input or load data to the system, or view the data previously entered

 **View Uploaded Files**
View the files that were previously uploaded for this return

 **Load a File**
Load a data file for this return

Return Type Options

This page displays the options for the 'FINREP+ Quarterly Management Accounts' return for your institution.

You can enter data or view previously entered data by clicking on the 'View/Edit Returns' button.

You can view a history of all the files uploaded (whether 'accepted' or 'rejected') by clicking on the 'View Uploaded Files' button.

You can load a new file by clicking on the 'Load a File' button.

[Guidance Material](#)

Select to 'Finalise' return

The individual files loaded for that return instance are displayed as a list. The user must click on the return instance that is required to be Finalised. When this is done, the following screen is displayed with the Finalise button displayed.



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns**
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

Home > Return Types

FINREP+ Quarterly Management Accounts Returns ▶ 31-May-2023

FINREP+ Quarterly Management Accounts , 31-May-2023 - Sections

Section	Status	Required	Last Updated By	Last Updated	
FINREP+ Quarterly Management Accounts	Valid	Optional	Ciaran McElroy	30-Aug-2023 (11:53)	
Variance Analysis Report	Invalid	Mandatory	Ciaran McElroy	30-Aug-2023 (11:53)	

Finalise

Sections

The 'FINREP+ Quarterly Management Accounts' return is divided into sections.

Complete each section that applies to your institution and submit the return to the Central Bank.

[Guidance Material](#)

If there are variances between this instance of the return and the previous instance of the return, these are highlighted on the Variance Analysis Report (a link to which is displayed on this screen). Variances must be addressed before the return can be finalised.



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns**
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

Home > Return Types

FINREP+ Quarterly Management Accounts Returns ▶ 31-May-2023

FINREP+ Quarterly Management Accounts , 31-May-2023 - Sections

Section	Status	Required	Last Updated By	Last Updated	
FINREP+ Quarterly Management Accounts	Valid	Optional	Ciaran McElroy	30-Aug-2023 (11:53)	
Variance Analysis Report	Invalid	Mandatory	Ciaran McElroy	30-Aug-2023 (11:53)	

Finalise

When the link to the Variance Analysis Report is pressed the screen below is displayed -



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns**
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

Home > Return Types

FINREP+ Quarterly Management Accounts Returns ▶ 31-May-2023 ▶ Variance Analysis Report

View Form Data

Variance Analysis Report

Table Code	Column Code	Row Code	Previous Value	Current Value	Actual Change	Variance %	Explanation
FP 01.01	00010	00010	0.0000	130000.0000	130000.0000	100.0000	
FP 01.01	00010	00010	0.0000	130000.0000	130000.0000	100.0000	
FP 01.01	00010	00020	0.0000	130000.0000	130000.0000	100.0000	
FP 01.01	00010	00380	0.0000	130000.0000	130000.0000	100.0000	

The Previous and Current values for the data point as well as the variance in actual and percentage terms are displayed. The user must enter an explanation for each of the variances listed. If this is not done the following screen – highlighting where no variance explanation has been entered – is displayed.



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

There were errors on the form which prevented it from being saved. Hover over the highlighted cells to see a shortened version of the error messages or click on View Errors to view all errors, with detailed error messages. Alternatively click on 'Save With Errors' to save the form as a draft version, and you can fix the errors at a later time.

Variance Analysis Report							
Table Code	Column Code	Row Code	Previous Value	Current Value	Actual Change	Variance %	Explanation
FP 01.01	00010	00010	0.0000	130000.0000	130000.0000	100.0000	
FP 01.01	00010	00010	0.0000	130000.0000	130000.0000	100.0000	
FP 01.01	00010	00020	0.0000	130000.0000	130000.0000	100.0000	
FP 01.01	00010	00380	0.0000	130000.0000	130000.0000	100.0000	

If the user saves the Variance Analysis report without completing all fields, they will be allowed to do so, however they will not be allowed to finalise the return. Once the Variance Analysis report is fully completed, the user will be allowed to save it without errors. The user can then proceed to finalise the file, when both sections appear as 'Valid' per below -



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Portal Administration
- Returns
 - View / Edit Returns
 - Manage Notifications
 - Minimum Reserve Deposit Requirements
- Help

CBI00050001

Home > Return Types

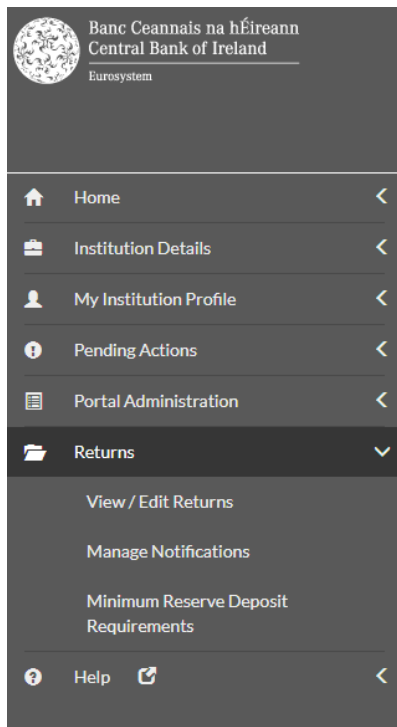
FINREP+ Quarterly Management Accounts Returns ▶ 31-May-2023

FINREP+ Quarterly Management Accounts , 31-May-2023 - Sections

Section	Status	Required	Last Updated By	Last Updated	
FINREP+ Quarterly Management Accounts	Valid	Optional	Ciaran McElroy	30-Aug-2023 (11:53)	
Variance Analysis Report	Valid	Mandatory	Ciaran McElroy	30-Aug-2023 (13:59)	

Finalise

Once successfully finalised, the return is now ready to be signed off. Note that the person that signs off the return must be a different user to the one who finalises the return. The user within the firm who Signs-Off returns will log in with their credentials and only this person will be able to access the Sign-Off functionality.



CBI00050001

Home > Return Types

FINREP+ Quarterly Management Accounts Returns ▶ 31-May-2023

FINREP+ Quarterly Management Accounts , 31-May-2023 - Sections

Section	Status	Required	Last Updated By	Last Updated	
FINREP+ Quarterly Management Accounts	Valid	Optional	Ciaran McElroy	30-Aug-2023 (11:53)	
Variance Analysis Report	Valid	Mandatory	Ciaran McElro	30-Aug-2023 (13:59)	

[Sign-Off](#)

Once the user clicks the 'Sign-Off' button, they will be presented with a Declaration page whereby they will be required to confirm to the best of their knowledge that the information contained within the return is complete and correct. This is done by checking a box on the sign-off screen that is presented to the user as per below -

The screenshot shows the Central Bank of Ireland portal interface. On the left is a dark sidebar with the bank's logo and navigation menu. The main content area has a header with the ID 'CBI00050001' and a breadcrumb trail 'Home > Return Types'. Below this is a blue navigation bar for 'FINREP+ Quarterly Management Accounts Returns > 31-May-2023 > SignOff Return'. The main section is titled 'Sign-Off Return' and contains a message: 'The Return is ready to be signed-off.' It states that the return for 31-May-2023 must be signed-off by 31-Aug-2023 and that it will be locked after signing off. A 'Declaration' section follows, with a checkbox for acceptance and a text box for a declaration. At the bottom right are 'Cancel' and 'Sign-off Return' buttons.

Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

Home < Institution Details < My Institution Profile < Pending Actions < Portal Administration < **Returns** > View / Edit Returns Manage Notifications Minimum Reserve Deposit Requirements Help <

CBI00050001

Home > Return Types

FINREP+ Quarterly Management Accounts Returns > 31-May-2023 > SignOff Return

Sign-Off Return

The Return is ready to be signed-off.

The FINREP+ Quarterly Management Accounts return for 31-May-2023 must be 'signed-off' to complete the process of submitting data to the Central Bank
This return is due to be submitted by 31-Aug-2023.
After you sign-off the return, it will be 'locked' and you will no longer be able to make changes (unless the return is subsequently unlocked by the Central Bank for revision).

Declaration

To signify your acceptance of this statement, tick the box below:

☐

Once you have verified the correctness of the data to your satisfaction, click the 'Sign-Off Return' button below to sign-off the return and submit the data to the Central Bank. This will complete the process of submitting the return (for this period).

I declare that the information which has been entered for the FINREP+ Quarterly Management Accounts return for 31-May-2023 is complete and correct to the best of my knowledge.

Cancel Sign-off Return

Once the box has been ticked and the Sign-Off Return button has been pressed, the user will be presented with the following sign off confirmation -

The screenshot shows the Central Bank of Ireland portal interface. On the left is a dark sidebar with the bank's logo and navigation menu. The main content area has a header with the ID 'CBI00050001' and a breadcrumb trail 'Home > Return Types'. Below this is a blue navigation bar for 'PRISM Impact Metric Data Report (XBRL) Returns > 30-Jun-2023 > SignOff Return'. The main section is titled 'Sign-Off Return' and contains a message: 'The return has been successfully signed-off'. It states that the PRISM Impact Metric Data Report (XBRL) return for 30-Jun-2023 has been submitted to the Central Bank, that it was not submitted by the 31-Jul-2023 deadline, and that the return is locked and cannot be changed until it is unlocked for revision. A 'Back' button is at the bottom right.

Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

Home < Institution Details < My Institution Profile < Pending Actions < Portal Administration < **Returns** > View / Edit Returns Manage Notifications Minimum Reserve Deposit Requirements Help <

CBI00050001

Home > Return Types

PRISM Impact Metric Data Report (XBRL) Returns > 30-Jun-2023 > SignOff Return

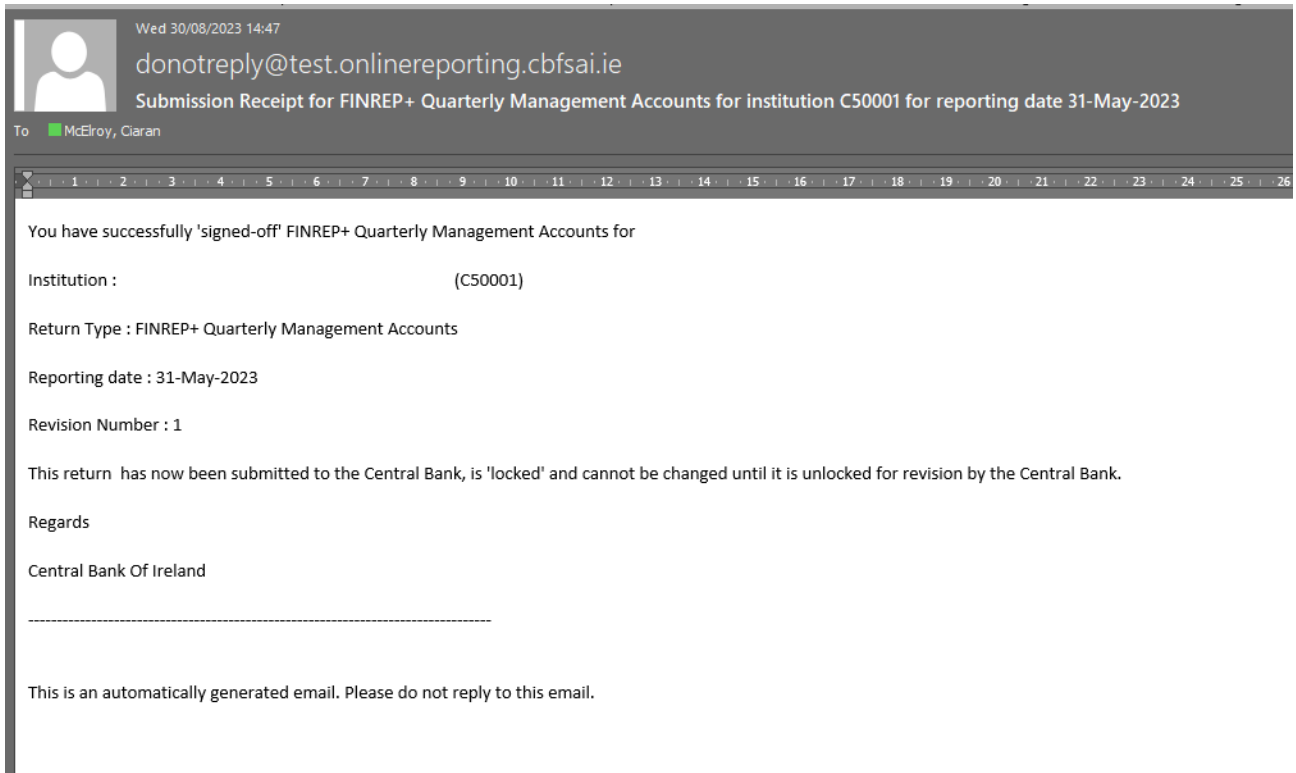
Sign-Off Return

The return has been successfully signed-off

You have successfully 'signed-off' the PRISM Impact Metric Data Report (XBRL) return for 30-Jun-2023 – it has now been submitted to the Central Bank.
This return was not submitted by the 31-Jul-2023 deadline – the failure to complete the submission in a timely fashion has been recorded.
This Return is 'locked', and can't be changed until it is unlocked for revision by the Central Bank.
Use the back button to navigate to the previous page.

Back

The user who has signed off the return will also receive a confirmation via email -



Appendix 1

Please be aware of the following XBRL considerations when completing your files:

- i. Value of numbers always in units (one thousand Euros -> 1000).
- ii. Mandatory date format: YYYY-MM-DD
- iii. “Yes/No” elements are “True/False” elements in alignment with EBA/EIOPA practices.
- iv. Percentage notation: 1% -> 0.01, 10% -> 0.10, 100% -> 1.0

T: +353 (0)1 224 6000
E: xxx@centralbank.ie
www.centralbank.ie



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem