

Pension Fund XBRL Upload User Guidelines Document

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1. Introduction

This document is a guide for users who will be uploading XBRL files to the Central Bank of Ireland via the Online Reporting Platform (ONR). The document will encompass the process for submitting pension fund returns via XBRL for single and bulk uploads.

Screenshots and accompanying text will describe scenarios when the file upload has been both successful and unsuccessful. The pension fund information included here is for illustrative purpose only and does not reflect any real pension funds.

2. XBRL File Load

Navigation to the File Upload Screen

To upload an XBRL return instance the user will log-on to the ONR system with their normal user details and will be presented with the following Home Page screen.

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Home

Home Page

From here, you can perform any of the actions shown opposite.

Messages about the system and industry reporting requirements are displayed on the right of this page. Click on a message to see its full text.

The Task List at the bottom of the page shows what you need to do now.

-  **View / Edit Data**
View or edit return data
-  **Administration**
Configure how your Institution uses the system.
-  **My Profile**
View or update the information the system stores about you.
-  **Messages**
View user messages
-  **Requests**
View my requests
-  **Manage User Accounts**
Setup new users, reset their passwords, etc.

New Messages
You have no new messages
[Go to Message Archive >>](#)

The user will select the “**View / Edit Data**” option and will be presented with a list of returns types that they / their firm have permission to upload.

The user will then select the return that they are submitting.

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Home ▶ Data



Return Types

This page shows the types of data reported by your institution.

(Only the return types which you have access to are shown here)

Click on a return type name to view or enter data or to upload a file.

Statistics

Name	Description	
Pension Fund Data Return - Annual (PFRA)	Annual data return for Irish resident pension funds	
Pension Fund Data Return - Quarterly (PFRQ)	Quarterly data return for Irish resident pension funds	

The user is then presented with the below options. The user should select the load a file option.



Return Type Options

This page displays the options for the 'Pension Fund Data Return - Annual (PFRA)' 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](#)

[Submit a Request](#)

Pension Fund Data Return - Annual (PFRA)



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

The user is then presented with the load screen.



File Upload

On this page, you can load a File containing 'Pension Fund Data Return - Annual (PFRA)' data.

[Guidance Material](#)

[Submit a Request](#)

Load a Pension Fund Data Return - Annual (PFRA) File

Select a file and click 'Load File' to load it to the server:

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

An XBRL document format (.xbrl) document or ZIP file (.zip) document named CCCCCC_PBNNNNNNNN_YYYYMMDD_PFRA where CCCCCC is your institution Code, PBNNNNNNNN is the Pension Fund Scheme Number 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.

The user will select the “Browse” button to locate an XBRL file or the relevant zip on their local network and once located they will choose the “Load File” option at the bottom of this screen. The file must comply with the standard checks outlined below in order to be accepted. Once it passes these checks, the file validation process will begin.

3. Standard checks

Registered administrators can upload a zip file that contains one or more XBRL files. Alternatively, you can upload a single xbrl file. The below checks cover both scenarios.

Zip file:

1) The naming convention of the zip file is checked and must be in the following format:

- **C-Code_XXXX.zip**
- C-Code – unique identifier assigned to each institution on ONR.
- XXXX is either PFRA (Annual) or PFRQ (Quarterly). Must align with the return name chosen on the statistics page. Please see screenshot below for reference:

Return Types

This page shows the types of data reported by your institution.

(Only the return types which you have access to are shown here)

Click on a return type name to view or enter data or to upload a file.

Statistics

Name	Description	
Pension Fund Data Return - Annual (PFRA)	Annual data return for Irish resident pension funds	?
Pension Fund Data Return - Quarterly (PFRQ)	Quarterly data return for Irish resident pension funds	?

- Zip is a valid file extension for current return type.

2) Ensure the zip file size does not exceed 10MB.

- Ensure that each zip file does not contain any directories or sub-directories once unzipped.
- Ensure that the zip file contains only .xbrl files.

Note: If any checks fail then the zip file, and all files in the zip, will be rejected and no further processing of any file occurs. An intuitive message will be displayed on screen notifying the user of the validation error.

If all zip file checks are passed successfully then standard checks are applied to each XBRL file in the zip file. These same checks are applied if you are uploading a single XBRL file.

XBRL file:

1) The naming convention of the XBRL file is checked and must be in the following format:

- **C-Code_PensionFundSchemeNumber_YYYYMMDD_XXXX.xbrl**
- C-Code – unique identifier assigned to each institution on ONR.
- Pension Fund Scheme Number.
- YYYYMMDD is the reporting reference date (not submission date) e.g. 20191231 for the 2019 PFRA Annual file.
- XXXX is either PFRA (Annual) or PFRQ (Quarterly). Must align with the return name chosen on the statistics page.
- Extension is .xbrl
- Content type of file is XBRL

2) Ensure reporting date is not greater than date of upload.

- 3) File size must be less than 10MB.
- 4) Ensure only the registered administrator that is responsible for the pension fund is submitting the return. The system will use the C-code and pension fund scheme number to check that the combination is valid.

Note: If any checks fail then an intuitive message will be displayed on screen notifying the user of the validation error. To help the registered administrator understand exactly why the failure has occurred the message will include the file name details and information about the type of failure and what component has caused the failure. An email notification will also be sent to the registered administrator.

Screenshot of sample email notification:



The file 'C12345_PB99_20190331_PFRA.xbrl' has been processed.
This file has been rejected.

For further details on the invalid records, login to the Online Reporting website.

This is an automatically generated message. Please do not reply to this email.

Error Message examples:

Invalid pension fund scheme number:

Home ▶ Data ▶ Pension Fund Data Return - Annual (PFRA) _load

File Upload

On this page, you can load a File containing 'Pension Fund Data Return - Annual (PFRA)' data.

Load a Pension Fund Data Return - Annual (PFRA) File

Select a file and click 'Load File' to load it to the server: Browse...

Error: XBR-FIL-0003: Invalid File Name
Error: Pension Fund Code Is invalid [PB100]

Invalid reporting date:

Home ▶ Data ▶ Pension Fund Data Return - Annual (PFRA) _load

File Upload

On this page, you can load a File containing 'Pension Fund Data Return - Annual (PFRA)' data.

Load a Pension Fund Data Return - Annual (PFRA) File

Select a file and click 'Load File' to load it to the server: Browse...

Error: XBR-FIL-0003: Invalid File Name
The date supplied is invalid [01/01/0001 00:00:00].

Maximum file size limit exceeded:

Load a Pension Fund Data Return - Quarterly (PFRQ) File

Select a file and click 'Load File' to load it to the server: Browse...

Error: XBR-FIL-0002: File is too large
The size of this file exceeds the maximum size allowed.

The Central Bank of Ireland conducts a number of extra checks on submissions for Pension Funds. These are outside the Filing Rules and Formula Validations, supplied by EIOPA. These rules are only applicable to XBRL submissions, that is:

Online Reporting Name	ONR Code	Entry Point (Module)	Name (in Taxonomy)
Annual Pension Funds Return	PFA	aei.xsd	Annual ECB Add-on reporting Pension Funds individual
Quarterly Pension Funds Return	PFQ	qei.xsd	Quarterly ECB Add-on reporting Pension Funds individual

These checks are run in order, and if one fails the file is immediately rejected, no other checks are validated. Therefore, if there is a mistake with both the Pension Fund Identification Code and the Reference Date, ONR will only show the Pension Fund Identification Code error. After these checks are passed, the file goes onto Filing Rule Validation and then Taxonomy Formula Rule Validation.

Pension Fund Identification Code

We expect the Pension Fund Identification Code e.g. PB123456 to be in cell **R0080** on the Basic Information Sheet. This is on the following sheets for Annual and Quarterly returns.

Annual: PFE.01.02.30.01

Quarterly: PFE.01.02.31.01

TOC	PFE.01.02.30.01 Basic Information [Pension funds with ECB ad	
		C0010
		C0010
Country of authorisation	R0010	IRELAND
Reporting submission date	R0020	2019-04-20
Reporting reference date	R0030	2019-02-28
Financial year end	R0040	2019-12-31
Currency used for reporting	R0050	USD
Initial submission or re-submission	R0060	Initial submission
Pension fund name	R0070	Pension Fund One
Pension fund identification code and type of code	R0080	SC/PB0000010
Pension fund category	R0090	Occupational retirement bu

Pension Fund Identification Code Cell

The code is expected in the form SC/PBNNN where PBNNN is the pension fund code. SC stands for “Specific Code used in the local market, attributed by supervisory authority”.

If a file is not uploaded with the correct data in this cell/datapoint, the following error will be shown in ONR:

XBR-FIL-0006: XBRL Taxonomy Error

Error: The Pension Fund Identification Code in cell R0080 of the Basic Information Template (PFE.01.02.30.01) is incorrect and/or is not in the required format. Per Central Bank of Ireland record, the identification code for this firm is SC/PB0000010.

Reference Date

The Reference, or Reporting Period as it’s known in ONR is expected in the cell **R0030** of the Basic Information Template. This is on the following sheets for Annual and Quarterly returns (same as before).

Annual: PFE.01.02.30.01

Quarterly: PFE.01.02.31.01

TOC	PFE.01.02.30.01 Basic Information [Pension funds with ECB add-ons]	
		C0010
		C0010
Country of authorisation	R0010	IRELAND
Reporting submission date	R0020	2019-04-20
Reporting reference date	R0030	2019-02-28
Financial year end	R0040	2019-12-31

Reference Date Cell

If a submission is uploaded with an incorrect Reference Date, then the following error will be shown in ONR:

XBR-FIL-0006: XBRL Taxonomy Error

Error: The Reporting reference date in cell R0030 of the Basic Information Template (PFE.01.02.30.01) does not match the Reporting Reference Date of this submission (2019-02-28) and/or it is not in the required format (YYYY-MM-DD).

Central Bank of Ireland Identifier

We expect the scheme in the XBRL file to be <http://www.centralbank.ie> e.g.

<xbrli:entity>

<xbrli:identifier scheme="http://www.centralbank.ie">PB0000138</xbrli:identifier>


</xbrli:entity>

In Excel, this would be the scheme in the TOC sheet.

1	http://eiopa.europa.eu/xbrl/s2m	
2		
3	Default Aspect	
4	category	value
5	Period Start	2019-01-31
6	Period End	2019-01-31
7	Identifier	PB0000138
8	Scheme	http://www.centralbank.ie
9	Currency	EUR
10	Language	en
11		

Scheme Cell

If a submission is uploaded with an incorrect Scheme, then the following error will be shown in ONR:

 **XBR-FIL-0006: XBRL Taxonomy Error**

Error. Identifier scheme is not 'http://www.centralbank.ie' in all Contexts.

Note that the scheme will usually appear multiple times in the XBRL file, so if any of the schemes is not <http://www.centralbank.ie> then the above error will appear.

Pension Fund Identification Code Unique

We expect the Pension Fund Identification Code to be unique within an XBRL file. This is also set in the TOC sheet in Excel.

1	http://eiopa.europa.eu/xbrl/s2n	
2		
3	Default Aspect	
4	category	value
5	Period Start	2019-01-31
6	Period End	2019-01-31
7	Identifier	PB0000138
8	Scheme	http://www.centralbank.ie
9	Currency	EUR
10	Language	en
11		

Once all standard checks have been passed then each file is processed separately and can have the following checks applied:

- Filing rules
- Taxonomy blocking
- Taxonomy non-blocking

4. Filing rules

Once a file passes the standard checks, the filing rules are then applied to the return. Filing rules are ECB/EIOPA-specified checks intended to validate the coding, structure and syntax of XBRL instance returns, rather than facts contained within the return. Please note XBRL returns will **only** be submitted for the detailed reporting population.

The ECB/EIOPA filing rules are accessible via this [link](#).

There are three categories of filing rules:

- Rules identified as “MUST” in their definition need to be followed. Instance documents breaking any of these rules will be considered invalid and hence rejected.
- Rules identified as “SHOULD” imply preference or best practice and a degree of tolerance, following the principle of “comply or explain”. The rule should be respected unless there are good reasons not to do so. Failure to follow the rule will in general not result in rejection of an instance document.
- Rules identified as “MAY” imply permission and describe actions that can be taken or constructs that can be used. Utilising these options will not result in rejection of an instance document.

Once you complete the excel reporting templates you will then pass the excel file through your XBRL mapping tool of choice. If any errors appear in the mapping tool, you can then reference the filing rules above. After some trial and error, a complete XBRL file will be generated by the mapping tool. This XBRL file can then be uploaded to ONR.

If an XBRL file is uploaded to ONR and filing errors are found the following process will apply:

- The file will be given a status of ‘Rejected’.

- The processing of the file will cease if more than 5 filing rule errors are found or when all filing rules have been applied.
- The 'Rejected' file will be viewable on ONR.
- A notification email will be generated for the Registered Administrator.
- The filing rule errors will also be viewable and exportable to excel.

Example of XBRL file rejected in ONR:

Status:	Rejected
Return Type:	Pension Fund Data Return - Quarterly (PFRQ)
Size:	62273 bytes
Uploaded Date:	02-Jul-2019 (10:52)
Processed Date:	02-Jul-2019 (10:52)

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 [File Errors](#)

 [XBR-FIL-0006: XBRL Taxonomy Error](#)

Error: Reporting Date '30/04/2019 00: 00: 00' is not used in all Contexts.

Filing Rule Example:

2.13 – XBRL period consistency

multiplePeriodsUsed: All periods declared in the XBRL contexts of an instance document (elements xbrli:xbrl/xbrli:context/xbrli:period/xbrli:instant) MUST refer to the same reference date.

```

<xbrli:context id="Context1">
  <xbrli:entity>
    <xbrli:identifier scheme="ESCH">PB550102</xbrli:identifier>
  </xbrli:entity>
  <xbrli:period>
    <xbrli:instant>2019-04-30</xbrli:instant>
  </xbrli:period>
</xbrli:context>
<xbrli:context id="Context2">
  <xbrli:entity>
    <xbrli:identifier scheme="ESCH">PB550102</xbrli:identifier>
  </xbrli:entity>
  <xbrli:period>
    <xbrli:instant>2019-05-02</xbrli:instant>
  </xbrli:period>
  <xbrli:scenario>
    <xbrldi:explicitMember dimension="s2c_dim:BL">s2c_LB:x5029</xbrldi:explicitMember>
  </xbrli:scenario>
</xbrli:context>
<xbrli:context id="Context3">
  <xbrli:entity>
    <xbrli:identifier scheme="ESCH">PB550102</xbrli:identifier>
  </xbrli:entity>
  <xbrli:period>
    <xbrli:instant>2019-04-30</xbrli:instant>
  </xbrli:period>
  <xbrli:scenario>
    <xbrldi:explicitMember dimension="s2c_dim:BL">s2c_LB:x5030</xbrldi:explicitMember>
  </xbrli:scenario>
</xbrli:context>

```

All reference dates must be the same throughout the XBRL file. In the screenshot above one reference date is set to 2019-05-02 instead of 2019-04-30.

5. Taxonomy rules

Blocking rules

Once all filing rules have been passed it is required that Taxonomy 'blocking' validations are applied to the return. The taxonomy validations (blocking and non-blocking) can be found on the EIOPA website under :

https://dev.eiopa.europa.eu/Taxonomy/Full/2.5.0/pf/EIOPA_PensionFunds_Validations_2.5.0.xls

X

On the Business Validations tab, apply a filter on column P (Applicable entry points) and select any rule containing 30 and/or 31. Entry point 31 is for the Quarterly validations and entry point 30 is for the Annual validations. In column AD (Severity) you can select 'Blocking' or 'Non-blocking'.

If an XBRL file is uploaded to ONR and taxonomy blocking errors are found the following process will apply:

- The file will be given a status of 'Rejected'.
- The processing of the file will cease, if more than 10 'blocking' errors are found, or when all blocking errors have been applied to the file.
- The 'Rejected' file will be viewable on ONR on the View Uploaded files page.
- A notification email will be generated for the RA.
- The 'blocking' errors will also be viewable and exportable to XML.

Taxonomy 'blocking' validation example:

Validation: PBV11

PF.02.01: {r0030} = {r0040} + {r0050}

Error Message - The item "Equities" should be equal to the sum of the items "Equities - listed" and "Equities - unlisted".

Error message in ONR:

Status:	Rejected
Return Type:	Pension Fund Data Return - Quarterly (PFRQ)
Size:	93826 bytes
Uploaded Date:	01-Jul-2019 (14:13)
Processed Date:	01-Jul-2019 (14:14)

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 [File Errors](#)

 [XBR-FIL-0006: XBRL Taxonomy Error](#)

Formula Error: PBV11-1: [c0010;0020;0040] {PFE.02.01.30.01, r0030} = {PFE.02.01.30.01, r0040} + {PFE.02.01.30.01, r0050}
iaf.numeric-equal(\$a= 45000, iaf.sum((\$b= 45000, \$c= 50000)))

Non-blocking rules

Once 'blocking' validations have been passed, it is required that Taxonomy 'non-blocking' validations are applied to the return. The non-blocking validations are in the same excel file mentioned above.

If an XBRL file is uploaded to ONR and taxonomy non-blocking errors are found the following process will apply:

- The file will be given a status of 'Accepted'.
- The file will be viewable on ONR on the View Uploaded Files page.
- The file will be attached to the associated return instance in the View/Edit returns view.
- The status of the return instance will be changed to 'Valid'.
- A notification email will be generated for the RA.
- Each of the non-blocking errors will also be viewable and exportable to XML - file can be downloaded when viewing the file attached to the return instance.

Taxonomy 'non-blocking' validation example:

Validation: PEV53

{PFE.02.01, r0280,c0040} + {PFE.02.01, r0290,c0040} <= {EP.03.01, er0080,ec0010} - {EP.03.01, er0120,ec0010} - {EP.03.01, er0130,ec0010}

Error Message - The item "technical reserves" minus "claims of pension funds on pension managers" and entitlements to non-pension benefits" in EP.03.01 is not smaller equal to the sum of the items "technical provisions" and "margin for adverse deviation" in PFE.02.01

As this is a non-blocking validation you can export the warnings in xml format by accessing the valid return and using the 'Warnings' button.

```
- <WarningDetails>
- <ContentWarning>
  <WarningRuleCode>s2md_PEV53-1</WarningRuleCode>
  <WarningMessage>Formula Error: PEV53-1: {PFE.02.01.30.01,r0280,c0040} + {PFE.02.01.30.01,r0290,c0040} le {EP.03.01.30.01,er0080,ec0010} - {EP.03.01.30.01,er0120,ec0010} - {EP.03.01.30.01,er0130,ec0010} where ExDimVal
  ({EP.03.01.30.01,VC)=x6000 iaf:numeric-less-equal-than(iaf:sum({$a= 4000, $b= 4000}), iaf:sum({$c= 10500, iaf:numeric-unary-minus({$d= 500}, iaf:numeric-unary-minus({$e= 3500})))}</WarningMessage>
</ContentWarning>
</WarningDetails>
</XBRLReportingFeedback>
```

In line with ONR standard processing, once a file has a status of 'Accepted' a notification email is generated for the RA and the return can be finalised as it will now have a status of 'Valid'.



XbriQueueProcessor.iecwcbiuonr10@cbfsai.ie

C12345_PB99_20190331_PFRA.xbri processing complete [accepted]

To 

The file 'C12345_PB99_20190331_PFRA.xbri' has been processed.
This file has been accepted.

This is an automatically generated message. Please do not reply to this email.

Deactivated rules

The Central Bank has deactivate a number of the EIOPA taxonomy rules, these rules have been deactivated in order to allow for the Central Bank specific collection.

As we are not collecting template PF.06.03 we have turned off rules PBV70, PBV71, PBV68, PBV69

In order to facilitate the collection of Unit linked Insurance Contracts as assets we have turned off rules PEV77, PEV84, PEV106.

6. Finalising and Signing Off Returns


Once the return has been accepted as valid, it will need be finalised and signed off. The user reverts to the view/edit screen. Once the file has been validated, there should be an option to finalise the return.

The screenshot shows the user interface for finalising a return. At the top, there is a header with the Central Bank of Ireland logo and name, the user's name 'Colleen Stewart', and a 'Logout' link. Below the header is a breadcrumb trail: Home > Data > Pension Fund Data Return - Annual (PFRA) Reporting Periods > 31-Mar-2019 > PB97. The main content area is divided into two sections. On the left, under the heading 'Sections', there is a text box explaining that the 'Pension Fund Data Return - Annual (PFRA)' return is divided into sections and that each section should be completed and submitted to the Central Bank. On the right, under the heading 'Sections', there is a table with the following data:

Template	Required	Status	Last Updated By	Last Updated	
PF Data File	Required	Valid	Colleen Stewart	09-Aug-2019 15:01:14	

Below the table is a blue button labeled 'Finalise'.

Once finalised the return must be signed off in order to be submitted to the Bank.


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[Home](#) ▶ [Data](#) ▶ Pension Fund Data Return - Annual (PFRA) Reporting Periods ▶ 31-Mar-2019 ▶ PB97

Sections

The 'Pension Fund Data Return - Annual (PFRA)' return is divided into sections.


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

Sections

Template	Required	Status	Last Updated By	Last Updated	
PF Data File	Required	Valid	Colleen Stewart	09-Aug-2019 15:01:14	

[SignOff](#)

When the sign of button has been selected the below screen will appear.


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[Home](#) ▶ [Data](#) ▶ Pension Fund Data Return - Annual (PFRA) Reporting Periods ▶ 31-Mar-2019 ▶ PB97 ▶ [SignOff Return](#)

Sign Off Return Instance

Sign-Off Return

The Return is ready to be signed-off.

The Pension Fund Data Return - Annual (PFRA) return for 31-Mar-2019 must be 'signed-off' to complete the process of submitting data to the Central Bank

This return is due to be submitted by 30-Sep-2019.

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 Pension Fund Data Return - Annual (PFRA) return for 31-Mar-2019 is complete and correct to the best of my knowledge.

[Cancel](#) [Sign-off Return](#)

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The user signing off must tick the Declaration check box confirming that the Returns information is complete and correct before the “Sign-Off Return” button is enabled. Once this is done, a sign-off confirmation screen is displayed to them.

The screenshot shows the user interface of the Central Bank of Ireland's web application. At the top, there is a dark blue header with the Central Bank of Ireland logo and name on the left, the user ID "C12345: Acme Pensions" and name "Colleen Stewart" in the center, and a "Logout" link on the right. Below the header is a breadcrumb trail: "Home > Data > Pension Fund Data Return - Annual (PFRA) Reporting Periods > 31-Mar-2019 > PB97 > SignOff Return". A left-hand sidebar contains the text "Sign Off Return Instance". The main content area is titled "Sign-Off Return" and contains a confirmation message: "The return has been successfully signed-off". Below this, it states: "You have successfully 'signed-off' the Pension Fund Data Return - Annual (PFRA) return for 31-Mar-2019 – it has now been submitted to the Central Bank. This return was successfully submitted by the 30-Sep-2019 deadline. 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." A "Back" button is located at the bottom right of the message box.