Introduction

The SBR Vernieuwing program focuses on the SBR system as a whole and how to fulfill the "promise of SBR" by making it simpler and more profitable for the market and government to work with SBR. In order to reach this goal, for example, alternative technologies are being looked at. With the introduction of the Open Information Model (OIM) by XBRL International it is now possible to compose XBRL messages in other formats, including the CSV format (xBRL-CSV). This offers new possibilities. With this format, a successful experiment has been conducted with a client case for SBR-wonen ("SBR for housing corporations"). With this success, the need arose for a follow-up experiment because the housing corporations can now send messages in an XBRL-XML and an XBRL-CSV. The regulators have set the condition that the total of the stated market value from the XBRL-CSV corresponds with the stated market value in the XBRL-XML report.

Can validation take place between two instances?

Validations, as defined in the taxonomy, can be performed within an XBRL instance. This can be done both in the portal in which the report is constructed and in the reporting gateway (Digipoort). Validation between two instances is currently not possible because the facts from the two instances are not defined in one taxonomy.

Client case

A case of SBR-wonen, a relatively recent participant, was used for the experiment. The covenant that led to the foundation of SBR-wonen aims to improve the information provision in the Dutch public housing corporation sector. The covenant was signed by four parties that supervise the housing corporations. This supervision is done through two reports: a forecast report (dPi) and an accountability report (dVI). This experiment looked at the integration of the real estate table ("WOZ" table) in the dVI report. The WOZ table states all rentable units that are or have been in the possession of the corporation in the past year. The total of the market value of all rentable units in the WOZ real estate table must be equal to the reported market value in the dVI report. The experiment was carried out by Visma Connect in collaboration with SBR-wonen.

Design of the experiment

An overarching taxonomy has been drawn up, in which the facts that have to be validated are combined. In that taxonomy, the validation is also defined in the form of XBRL formulas. To test this solution quickly and easily, an API has been realized in which the instances are merged after validation. Subsequently, the validation takes place against the overarching taxonomy. In case of negative results, the API provides a text message as included in the taxonomy. This message provides sufficient information to analyze and resolve the errors.

Conclusions from the experiment

The technique with an overarching taxonomy works. The defined validations are carried out and in the event of errors, the user receives a clear text message. The experimental set-up in which an API is used also appears to be useful for having the overarching validations performed in an SBR portal, even before the reports are sent. Whether this is desirable will be further investigated.

The sequel to SBR-wonen

Based on the results and findings of both experiments, we will work out a solution that is applicable to all housing corporations and acceptable to the accountants involved.

Additional information

Do you have any questions about this experiment? Please contact Jon Butter at jon.butter@logius.nl

www.sbr-nl.nl | **www.XBRL.org** | **www.logius.nl**