

Banc Ceannais na hÉireann Central Bank of Ireland

Eurosystem



Pension Funds Workshop Central Bank of Ireland – 22/08/19



What we will cover today

- 1. Introduction
 - I. Update
 - II. Key Dates
- 2. Documentation Overview
 - I. Central Bank of Ireland Documentation
 - II. ECB/EIOPA Documentation
 - III. Frequently Asked Questions
- 3. Template Walkthrough
 - I. Our Process
 - II. Detailed Annual Return
 - III. Detailed Quarterly Return
 - IV. XBRL Output
 - V. Standard Checks



- 4. Online Reporting System (ONR)
 - I. Introduction
 - II. Adding a user
 - III. Uploading Files
 - IV. Finalising and Signing off
 - V. Resources & Documentation
- 5. Pension Fund Information Return
 - I. Purpose & Template
- 6. Compliance
- 7. Next Steps & Additional Information

Statistical Reporting Requirement for Pension Funds

The Regulation is mandatory for all pension funds resident in Ireland, as defined by European system of accounts (ESA) 2010). It is binding on both pensions funds and their trustees.

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- At least 75% of total assets of pension funds resident in Ireland must be captured in detailed quarterly and annual reporting. This rises to at least 80% in 2022.
- The remaining population may be granted a derogation from full reporting and would report a limited set of data on an annual basis.
- Establish and maintain a list of pension funds that form the detailed reporting population. -
- A list of those pension funds required to submit either detailed or reduced data are available on the Bank website.



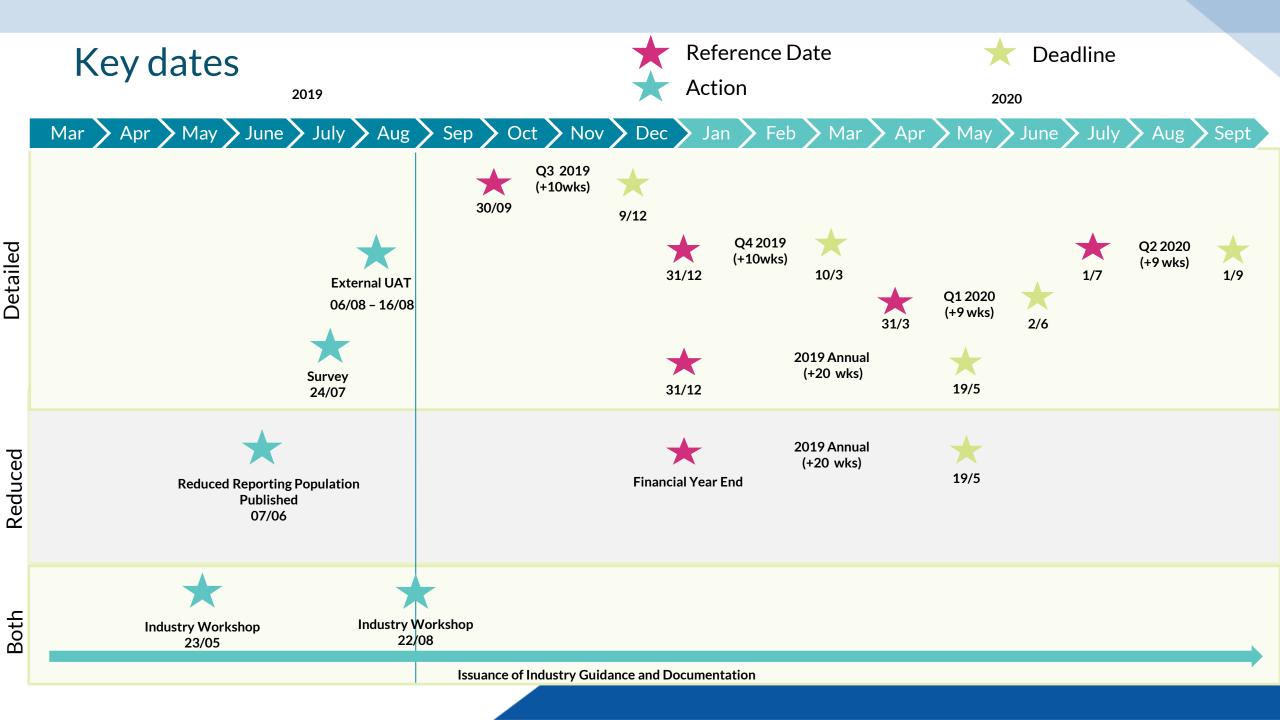
Update

External UAT

- Facility for industry to upload returns and test systems
- Environment remains open
- Encourage continued use completing all elements of returns
- Technical Guidance
 - Reporting Basis
 - Treatment of Insurance Contracts
 - XBRL validations
- Industry Survey
 - Updated RA-PF links to facilitate submission for 1 October
 - Verification RA's engaged by trustees
 - Acknowledgement of trustee awareness



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Documentation and Frequently Asked Questions Colleen Stewart



Documentation overview

To facilitate the pension fund collection the Bank has produced a number of useful documents

https://www.centralbank.ie/statistics/statistical-reporting-requirements/pension-funds

There is also joint ECB and EIOPA documents to assist in the collection. These can be located through the pension funds website

https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format/data-point-model-and-xbrl



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Central Bank of Ireland documentation

- Notes on compilation
- Guide on how to use ONR
- Frequently asked questions
- Definitions document
- Workshop slides



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Joint ECB and EIOPA documentation

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- Different elements to the documentation
 - XBRL technical information
 - Business guides
 - Validation rules
- Understanding the guides and how they relate to the draft templates
 - Template references and how to locate definitions
 - Using the validation file and how that can help in completing the templates



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Frequently asked questions

The pension fund returns are to be submitted on an accounting basis. The Central Bank will facilitate returns to be submitted using either International Financial Reporting Standards ("IFRS") or Local Generally Accepted Accounting Principles ("Local GAAP")

Definition of a beneficiary - beneficiaries' are either retired members or any person who 'benefits' from payments from the pension fund without being an active or deferred member

Auto population – there is no element of auto population on the Bank's ONR system

The collection is at a pension fund level



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Insurance contracts

Insurance contracts covering an element of risk are re-insurance recoverable. These should be included in the balance sheet PFE.02.01 in cell R0240

The treatment of unit linked insurance contracts has been agreed with the ECB

- Unit linked insurance contracts should be recorded as 'other assets not shown elsewhere' on the balance sheet cell R0260
- Both types of insurance contracts are to be included in the list of assets template PFE.06.02 and the pension fund reserve template EP.02.01
- More detailed guidance on the treatment of these assets can be found in the Notes on Compilation document



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Queries process

- Step 1) Check available documentation
- Step 2) Email <u>stats_pensions@centralbank.ie</u>
- Step 3) We will check if the answer is available in the current documentation
- Step 4) If not, we will check if the question requires clarification from the ECB
- Step 5) We will revert with an answer
- Step 6) If the question is one that could apply to a number of pension funds we will assess whether it is beneficial to update our frequently asked questions, definitions or notes on compilation documents



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Template Walkthrough

Ciarán Nevin

Pension Funds Workshop, Central Bank of Ireland, 22 August 2019



Note: All data presented herein are artificial. Any resemblance to real data or entities is coincidental.

Agenda

Introduction

Our process

The rules

- Mock pension fund profile and trustee annual report
- Populating the detailed annual return
- Populating the detailed quarterly return
- Understanding filing and taxonomy validation rules
- XBRL output
- Standard checks



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Our Process*

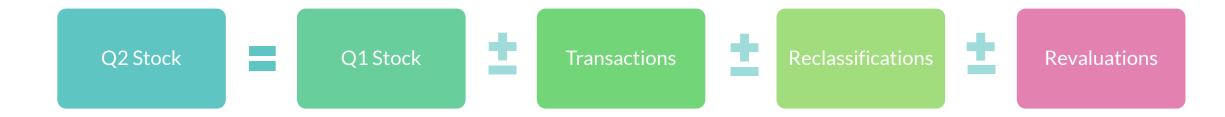


* Your process, up to the point of uploading to ONR, will depend on your XBRL solution.



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What data must pension funds report?



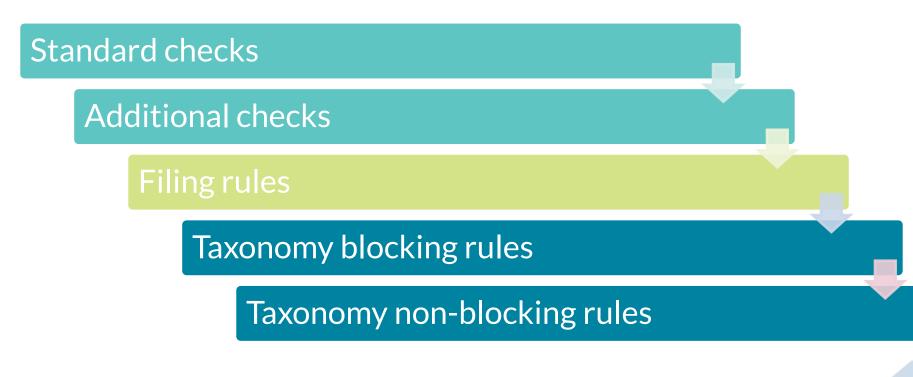
Stocks, transactions and reclassifications must be reported for the following:

- PFE.02.01 balance sheet (detailed quarterly and detailed annual)
- EP.02.01 pension fund reserves (detailed quarterly)
- EP.03.01 liabilities for statistical purposes (detailed annual)
- EP.04.01 pension entitlements, country split (detailed annual)



The rules

Once an attempt is made to upload a file to ONR, it is tested against the following rules.





Acme Pension Fund, a profile

- PF Identification Code is PB97
- Single-employer
- Mixed pension fund
- RA is C12345
- Total assets of c. €204m
- 1700 members
- No cross-border activity



Detailed Annual Return





PF.04.03.24.01 Cross-border

			DB	DC	Total
			C0010	C0020	C0040
Active host countries		R0010			
Number of sponsori	ng undertakings	R0020	-	-	
Assets			(Abstract)	(Abstract)	(Abstract)
	Total assets	R0040			
Liabilities			(Abstract)	(Abstract)	(Abstract)
	Technical provisions	R0050			
Member data			(Abstract)	(Abstract)	(Abstract)
	Active members	R0060			
	Deferred members	R0070			
	Beneficiaries	R0080			

PF.05.03.24.01 Expenses

		DB	DC	Total
		C0010	C0020	C0040
Administrative	R0010	40000.00	12500.00	52500.00
expenses				
Investment	R0020	105000.00	7500.00	112500.00
Tax expenses	R0030			
Other expenses	R0040			
Total expenses	R0050	145000.00	20000.00	165000.00

Administrative Expenses	PF.05.03.24.01			
	DB	DC	Total	
Administration and processing	40,000	12,500	52,500	
Professional fees	105,000	7,500	112,500	
	145,000	20,000	165,000	



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PF.09.02.24.01 Investment income

		DB	DC	Total
		C0010	C0020	C0040
Dividends	R0010	3532500.00		3532500.00
Interest	R0020	15000.00		15000.00
Rent	R0030	175000.00		175000.00
Realised gains and losses	R0040	7310000.00	400000.00	7710000.00
Unrealised gains and losses	R0050			
Other investment income	R0060			
Total investment income	R0070	11032500.00	400000.00	11432500.00

Investment Income

		= =	
Dividends from equities	3,532,500	-	3,532,500
Income from bonds	7,125,000	-	7,125,000
Net rents from properties	175,000	-	175,000
Income from pooled investment vehicles	160,000	400,000	560,000
Annuity income	25,000	-	25,000
Interest on cash deposits	15,000	-	15,000
	11,032,500	400.000	11,432,500

DB

PF.09.02.24.01

DC

Total



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			DB	DC	Total
			C0010	C0020	C0040
Opening		R0010	190354700.00	2007500.00	192362200.00
technical provisions	Past service costs	R0020	400000.00	30000.00	4030000.00
	Changes in discount rate	R0030	1000000.00		1000000.00
	Experience adjustments				
	Other changes	R0050			
Closing tech	nical provisions	R0060	195354700.00	2037500.00	197392200.00
Actuarial			(Abstract)	(Abstract)	(Abstract)
basis	Discount rate	R0070	0.0330		
	Range of discount rates	R0080			

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Actuary's Statement

PFE.02.01.30.01 & PF.29.05.24.01

2018	DB	DC	Total
Value of accumulated assets	200,307,500	2,007,500	202,315,000
Value of accrued liabilities	190,354,700	2,007,500	192,362,200
Excess of assets	9,952,800	-	9,952,800
Funding level (%)	105.2	100.0	105.2
2019	DB	DC	Total
2019 Value of accumulated assets	DB 202,307,500	DC 2,037,500	Total 204,345,000
Value of accumulated assets	202,307,500	2,037,500	204,345,000

	PF.29.05.24.01
Assumptions	
Discount rate	3.3
Price inflation (%)	2.0
Salary inflation (%)	2.3
Deferred pension increases (%)	2.0
Pension increases (%)	2.0

Taxonomy blocking rule

			DB	DC	Total	
			C0010	C0020	C0040	
Opening	-	R0010	190354700.00	2007500.00	192362200.00	
technical provisions	Past service costs	R0020	400000.00	30000.00	4030000.00	
	Changes in discount rate	R0030	1000000.00		1000000.00	
	Experience adjustments	R0040				
	Other changes	R0050				
Closing tech	nical provisions	R0060	195354700.00	2037500.00	197392200.00	PBV74
Actuarial			(Abstract)	(Abstract)	(Abstract)	
basis	Discount rate	R0070	0.0330			
	Range of discount rates	R0080				

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Actuary's Statement

PFE.02.01.30.01 & PF.29.05.24.01

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Value of accumulated assets	202,307,500	2,037,500	204,345,000

	PF.29.05.24.01
Assumptions	
Discount rate	3.3
Price inflation (%)	2.0
Salary inflation (%)	2.3
Deferred pension increases (%)	2.0
Pension increases (%)	2.0

Taxonomy blocking rule

			DB	DC	Total	
			C0010	C0020	C0040	
Opening		R0010	190354700.00	2007500.00	192362200.00	
technical provisions	Past service costs	R0020	4000000.00	30000.00	4030000.00	
	Changes in discount rate	R0030	1000000.00		1000000.00	
	Experience adjustments	R0040				
	Other changes	R0050				
Closing tech	nical provisions	R0060	195354700.00	2037500.00	197392200.00	PBV75
Actuarial			(Abstract)	(Abstract)	(Abstract)	
basis	Discount rate	R0070	0.0330			
	Range of discount rates	R0080				

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Actuary's Statement

PFE.02.01.30.01 & PF.29.05.24.01

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Value of accumulated assets	202,307,500	2,037,500	204,345,000

	PF.29.05.24.01
Assumptions	
Discount rate	3.3
Price inflation (%)	2.0
Salary inflation (%)	2.3
Deferred pension increases (%)	2.0
Pension increases (%)	2.0

Taxonomy blocking rule

			DB	DC	Total
		C0010	C0020	C0040	
Opening		R0010	190354700.00	2007500.00	192362200.00
technical provisions	Past service costs	R0020	4000000.00	30000.00	4030000.00
	Changes in discount rate	R0030	1000000.00		1000000.00
	Experience adjustments	R0040			
	Other changes	R0050			
Closing tech	nical provisions	R0060	195354700.00	2037500.00	197392200.00
Actuarial	Actuarial		(Abstract)	(Abstract)	(Abstract)
basis	Discount rate	R0070	0.0330		
	Range of discount rates	R0080			

PBV76



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Actuary's Statement

PFE.02.01.30.01 & PF.29.05.24.01

2018	DB	DC	Total
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Value of accumulated assets	202,307,500	2,037,500	204,345,000

PF.29.05.24.01AssumptionsDiscount rate3.3Price inflation (%)2.0Salary inflation (%)2.3Deferred pension increases (%)2.0Pension increases (%)2.0

PF.51.01.24.01 Contributions, benefits paid and transfers

		DB	DC	Total
		C0010	C0020	C0040
Contributions		(Abstract)	(Abstract)	(Abstract)
Total gross	R0010	1775000.00	375000.00	2150000.00
contributions receivable members		897500.00	207500.00	1155000.00
Contribu the spor		877500.00	167500.00	1045000.00
Reinsurance contributi	ns ceded R0040	50000.00		50000.00
Total net contributions receivable	R0050	1725000.00	375000.00	2100000.00

<u>Contributions</u>	PF.51.01.24.0)1	
	DB	DC	Total
Employer contributions			
Normal	712,500	167,500	880,000
Deficit funding	140,000	-	140,000
Augmentation	25,000	-	25,000
	877,500	167,500	1,045,000
Employee contributions			
Normal	712,500	167,500	880,000
Additional voluntary contributions	135,000	40,000	175,000
	897,500	207,500	1,555,000
	1,775,000	375,000	2,100,000



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PF.51.01.24.01 Contributions, benefits paid and transfers

DB	DC	Total
C0010	C0020	C0040

Benefit				(Abstract)	(Abstract)	(Abstract)
Payments	Total gross		R0060	26647500.00		26647500.00
	benefits payable	of w hich for retirement	R0070	25735000.00		25735000.00
		of w hich other benefit payments	R0080	912500.00		912500.00
	Reinsurance	benefits received	R0090	300000.00		300000.00
Total net be	nefits payable		R0100	26347500.00		26347500.00

Benefits Paid or Payable

Pensions	25,7
Commutation of pensions and lump	
sum retirement benefits	g
Purchase of annuities	
Lump sum death benefits	1
Taxation where lifetime or annual	
allowance exceeded	
	26.0

DB	DC		Total
25,735,000		-	25,735,000
912,500		-	912,500
-		192,500	192,500
187,500		-	187,500
62,500		-	62,500
26,897,500		192,500	27,090,000

PF.51.01.24.01



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PF.51.01.24.01 Contributions, benefits paid and transfers

DB DC Total	
C0010 C0020 C0040	

Transfers			(Abstract)	(Abstract)	(Abstract)
	transfers-in	R0110	15045000.00	40000.00	15085000.00
	transfers-out	R0120	82500.00	117500.00	200000.00

Transfers in

Group transfers in from other Individual transfers in from other schemes

PF.51.01.24.01

	DB	DC		Total
	15,040,000		-	15,040,000
er				
	5,000		40,000	45,000
	15,045,000		40,000	15,085,000

Payments To and On Account of				
Leavers	PF.51.01.24.01			
	DB	DC		Total
Refunds of contributions in				
respect of non-vested leavers	17,50	0	50,000	67,500
Opt-outs		-	5,000	5,000
Individual transfers out to other	65,00	0	62,500	127,500
	82,50	0	117,500	200,000



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PFE.01.01.30.01 Content of the submission

	2		C0010
			C0010
Template Code -			(Abstract)
Template name	PFE.01.02 - Basic Information [Pension funds w ith ECB add- ons]	ER0010	Reported
	PFE.02.01 - Balance sheet [Pension funds w ith ECB add- ons]	ER0020	Reported
	PF.04.03 - Cross- border	R0030	Not reported, as no c
	PF.05.03 - Expenses	R0040	Reported
	PFE.06.02 - List of assets [Pension funds w ith ECB add- ons]	ER0050	Not reported
	PF.06.03 - Collective investment undertakings - look- through approach	R0060	Not reported

PF.09.02 - Investment income	R0070	Reported
PF.29.05 - Changes in technical provisions	R0080	Reported
PFE.50.01 - Member data [Pension funds with ECB add-ons]	ER0090	Reported
PF.51.01 - Contributions, benefits paid and transfers	R0100	Reported
EP.02.01 - Pension fund reserves	ER1100	Not reported
EP.03.01 - Liabilities for statistical purposes	ER1200	Reported
EP.04.01 - Liabilities - Pension entitlements - country split	ER1300	Reported



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PFE.01.02.30.01 Basic Information

· · ·		C0010
		C0010
Country of authorisation	R0010	IRELAND
Reporting submission date	R0020	2019-03-31
Reporting reference date	R0030	2019-03-31
Financial year end	R0040	2019-03-31
Currency used for reporting	R0050	EUR
Initial submission or re-submission	R0060	Initial submission
Pension fund name	R0070	Acme
Pension fund identification code and type of code	R0080	SC/PB97
Pension fund category	R0090	IORP not providing protection in line with Art. 15(1) of IORP Directive (all activity under the Directive)
Pension fund type	R0100	Mixed pension fund
Type of sponsor arrangement	R0110	Single-employer
Number of schemes	R0120	1
Number of sponsoring undertakings	R0130	1



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				DB	DC	Total
				C0010	C0020	C0040
				(Abstract)	(Abstract)	(Abstract)
Investments			R0010	201335000.00	2037500.00	203372500.00
	Property (othe	r than for ow n use)	R0020	10875000.00		10875000.00
	Equities		R0030	51590000.00		51590000.00
		Equities - listed	R0040	51590000.00		51590000.00
		Equities - unlisted	R0050			
	Bonds		R0060	120765000.00		120765000.0
	securities and	s notes, non-negotiable debt money market securities and ds issued by monetary financi Fls)	ER0061			
	securities and	s notes, non-negotiable debt money market securities and ids issued by non-MFIs	ER0062			
		Government	R0070	120765000.00		120765000.00
		Corporate Bonds	R0080			
		Financial	R0090			
		Non-financi	al R0100			
		Bonds other than Government Bonds and Corporate Bonds	R0110			
	Investment		R0120	17217500.00	2037500.00	19255000.00
	funds/shares	Bonds	R0130			
		Equity	R0140			
		Mixed	R0150	17217500.00	2037500.00	19255000.00
		Real estate	R0160			
		Alternative funds	R0170			
		Other investment funds/share	s R0180			
	Derivatives		R0190	887500.00		887500.00
	Other investm	ents	R0200			
Loans and			R0210			
mortgages	Mortgages		R0220			
	Loans		R0230			
Reinsurance	e recoverables		R0240	432500.00		432500.00
Cash and Ca	ash equivalents		R0250	67500.00		67500.00
Any other a	ssets, not elsev	v here show n	R0260	472500.00		472500.00
o/w Claims	of pension fund	ls on pension managers	ER0261			
Total assets			R0270	202307500.00	2037500.00	204345000.00

PFE.02.01.30.01 Balance sheet

Statement of Net Assets	PFE.02.01.30.01			
	DB	DC	Total	
Investment assets				
Equities	51,590,000	-	51,590,000	
Bonds	120,765,000	-	120,765,000	
Property	10,875,000	-	10,875,000	
Pooled investment vehicles	16,427,500	2,037,500	18,465,000	
Derivatives	887,500	-	887,500	
Insurance policies	875,000	-	875,000	
AVC investments	790,000	-	790,000	
Cash	67,500	-	67,500	
Other investment balances	30,000	-	30,000	
	202,307,500	2,037,500	204,345,000	

PFE.02.01.30.01 Balance sheet

			DB	DC	Total
			C0010	C0020	C0040
Liabilities			(Abstract)	(Abstract)	(Abstract)
	Technical provisions	R0280	195354700.00	2037500.00	197392200.00
	Margin for adverse deviation	R0290			
	Reinsurance payables	R0300			
	Any other liabilities, not elsew here show n	R0310	75000.00		75000.00
	Total liabilities	R0320	195429700.00	2037500.00	197467200.00
Excess of	assets over liabilities	ER0321	6877800.00		6877800.00
Regulatory	y own funds	R0330			
Reserves		R0340			
	Statutory	R0350			
	Free	R0360			
Profit rese	erves	R0370			

Investment liabilities

Derivatives	(62,500)	-	(62,500)
Other investment balances	(12,500)	-	(12,500)
	(75,000)	-	(75,000)

Actuary's Statement

PFE.02.01.30.01 & PF.29.05.24.01

2018	DB	DC	Total
Value of accumulated assets	200,307,500	2,007,500	202,315,000
Value of accrued liabilities	190,354,700	2,007,500	192,362,200
Excess of assets	9,952,800	-	9,952,800
Funding level (%)	105.2	100.0	105.2

2019	DB	DC	Total
Value of accumulated assets	202,307,500	2,037,500	204,345,000
Value of accrued liabilities	195,354,700	2,037,500	197,392,200
Excess of assets	6,877,800	-	6,877,800
Funding level (%)	103.6	100.0	103.5



Banc Ceannais na hÉireann Central Bank of Ireland

PFE.50.01.30.01 Member data

				DB	DC	Total
				C0010	C0020	C0040
Member			(Abstract)	(Abstract)	(Abstract)	
data	ata Members		ER0001	-	-	1700
	Active members		R0010	1140	60	1200
	Deferred members		R0020	460	40	500
	Beneficiaries		R0030			
		Retired members	ER0031	-	-	
Flow	·			(Abstract)	(Abstract)	(Abstract)
data	New members		R0040	100	10	110
	Deaths		R0050	20	0	20
	Commutations		R0060			
	Other exits		R0070			
	New	R0080				
	beneficiaries	of which new retired members	R0090			

	DB	DC	Total	
Total Members		1600	100	1,700
Active Members		1140	60	1,200
Deferred Members		460	40	500
Pensioner Members		-	-	-
New members		100	10.00	110
Deaths		20	-	20
Commutations		-	-	-



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PFE.50.01.30.01 Member data

Taxonomy non-blocking rule

				DB	DC	Total		
			C0010	C0020	C0040			
	Member			(Abstract)	(Abstract)	(Abstract)		
data	Members		ER0001	-	-	1700		
	Active member	ſS	R0010	1140	60	1200		
	Deferred mem	pers	R0020	460	40	500	PEV76	
	Beneficiaries		R0030					
		Retired members	ER0031					
Flow			(Abstract)	(Abstract)	(Abstract)			
data	New members		R0040	100	10	110		
Deaths		R0050	20	0	20			
	Commutations		R0060					
	Other exits		R0070					
	New	-	R0080					
	beneficiaries	of which new retired members	R0090					

	DB	DC	Total	
Total Members		1600	100	1,700
Active Members		1140	60	1,200
Deferred Members		460	40	500
Pensioner Members		-	-	-
New members		100	10.00	110
Deaths		20	-	20
Commutations		-	-	-



Banc Ceannais na hÉireann Central Bank of Ireland

EP.03.01.30.01 Liabilities for statistical purposes

					EC0010	EC0020		EC0120	EC0130		EC0230
IABILITIES			ER0010	(Abstract)	(Abstract)		(Abstract)	(Abstract)		(Abstract)	
total)	10. Loans			ER0020							
	received (ESA	Up to 1 year Over 1 and up to 5 years		ER0030							
	(ESA 2010: F.4)			ER0040						I	
	í í	Over 5 years		ER0050						I	
	11. Debt securities issued (ESA 2010: F.3)			ER0060		*		*	*	I	*
	12. Equity (ESA 2010: F.5, F.519)			ER0070		*		*	*	Π	*
	13.			ER0080	197392200.00	187392200.00		*	10000000.00	Π	*
	reserves (ESA	o/w Pension		ER0090	197392200.00	187392200.00		187392200.00	1000000.00	Π	1000000.00
		entitlements (ESA 2010: F.63)	defined contribution schemes	ER0100	2037500.00	2037500.00		2037500.00	0.00		0.00
			defined benefit schemes	ER0110	195354700.00	185354700.00		185354700.00	1000000.00		1000000.00
		o/w Claims of pension funds on pension managers (ESA 2010: F.64)		ER0120				*			*
		o/w Entitlements to non-pension benefits (ESA 2010: F.65)		ER0130		*			*		
	14. Financial derivatives (ESA 2010: F.71)			ER0140	62500.00	*		*	*		*
	15. Other accounts receivable/payable (ESA 2010: F.8)			ER0150	12500.00	*		*	*		*
	16. Net worth (ESA 2010: B.90)			ER0160	6877800.00	*		*	*		*
							÷.,				

Investment liabilities							
Derivatives		(62,500)			. (62,	,500)	
Other investment balances		(12,	(12,500)			,500)	
		(75,	000)	-	- (75,	,000)	
Actuary's Statement	PFE.	02.01.30.0	1 & PF.29.	05.24.	01		
2018	DB		DC		Total		
Value of accumulated assets	20	0,307,500	2,007,500		202,315,000		
Value of accrued liabilities	19	0,354,700	2,007,500		192,362,200		
Excess of assets		9,952,800	-		9,952,800		
Funding level (%)		105.2	100.0		105.		
2019	DB		DC		Total		
Value of accumulated assets	20	2,307,500	2,037	,500	204,345,	000	
Value of accrued liabilities	19	195,354,700 2,03		,500	197,392,200		
Excess of assets		6,877,800		-	6,877,	800	
Funding level (%)		103.6		100.0		103.5	
Entitlements by country	DВ	DC		Total		1	
BE		00,000	_	1010	10,000,000	_	
DE					,000,000		
EE							
IE	185,3	354,700	2,037,500)	187,392,200		
						_	



Banc Ceannais na hÉireann Central Bank of Ireland

EP.04.01.30.01 Liabilities - Pension entitlements - country split

		Issuer country/country of residence - for statistical purposes: Euro area	BE	DE
		EC0010	EC0020	EC003
Pension entitlements	ER0300	*	10000000.00	

Entitlements by country	DB	DC	Total
BE	10,000,000) –	10,000,000
DE			
EE			
IE	185,354,700	2,037,500	187,392,200



Banc Ceannais na hÉireann Central Bank of Ireland

PT.99.01.24.01 Technical table

					Comment	Monetary	String	Date	Integer	Decimal	Pure	Boolean
P	T.99.01.24.	PT.99.01.24.	PT.99.01.24.	PT.99.01.24.	C0050	C0060	C0070	C0080	C0090	C0100	C0110	C0120
O	pen	Open	Open	Open								



Detailed Quarterly Return



Banc Ceannais na hÉireann Central Bank of Ireland



PFE.01.01.31.01 Content of the submission

			C0010
			C0010
Template Code -			(Abstract)
Template name	PFE.01.02 - Basic Information [Pension funds w ith ECB add- ons]	ER0010	Reported
	PFE.02.01 - Balance sheet [Pension funds with ECB add- ons]	ER0020	Reported
	PFE.06.02 - List of assets [Pension funds w ith ECB add- ons]	ER0050	Reported
	EP.02.01 - Pension fund reserves	ER1100	Reported



PFE.01.02.31.01 Basic Information

		C0010
		C0010
Country of authorisation	R0010	IRELAND
Reporting submission date	R0020	2019-03-31
Reporting reference date	R0030	2019-03-31
Financial year end	R0040	2019-03-31
Currency used for reporting	R0050	EUR
Initial submission or re-submission	R0060	Initial submission
Pension fund name	R0070	Acme
Pension fund identification code and type of code	R0080	SC/PB97
Pension fund category	R0090	IORP not providing protection in line with Art. 15(1) of IORP Directive (all activity under the Directive)
Pension fund type	R0100	Mixed pension fund
Type of sponsor arrangement	R0110	Single-employer
Number of schemes	R0120	1
Number of sponsoring undertakings	R0130	1



Banc Ceannais na hÉireann Central Bank of Ireland

				DB	DC	Total
				C0010	C0020	C0040
				(Abstract)	(Abstract)	(Abstract)
Investments			R0010	201335000.00	2037500.00	203372500.00
	Property (othe	r than for ow n use)	R0020	10875000.00		10875000.00
	Equities		R0030	51590000.00		51590000.00
		Equities - listed	R0040	51590000.00		51590000.00
		Equities - unlisted	R0050			
	Bonds		R0060	120765000.00		120765000.0
	securities and	s notes, non-negotiable debt money market securities and ds issued by monetary financi Fls)	ER0061			
	securities and	s notes, non-negotiable debt money market securities and ids issued by non-MFIs	ER0062			
		Government	R0070	120765000.00		120765000.00
		Corporate Bonds	R0080			
		Financial	R0090			
		Non-financi	al R0100			
		Bonds other than Government Bonds and Corporate Bonds	R0110			
	Investment		R0120	17217500.00	2037500.00	19255000.00
	funds/shares	Bonds	R0130			
		Equity	R0140			
		Mixed	R0150	17217500.00	2037500.00	19255000.00
		Real estate	R0160			
		Alternative funds	R0170			
		Other investment funds/share	s R0180			
	Derivatives		R0190	887500.00		887500.00
	Other investm	ents	R0200			
Loans and			R0210			
mortgages	Mortgages		R0220			
	Loans		R0230			
Reinsurance	e recoverables		R0240	432500.00		432500.00
Cash and Ca	ash equivalents		R0250	67500.00		67500.00
Any other a	ssets, not elsev	v here show n	R0260	472500.00		472500.00
o/w Claims	of pension fund	ls on pension managers	ER0261			
Total assets			R0270	202307500.00	2037500.00	204345000.00

PFE.02.01.31.01 Balance sheet

Statement of Net Assets	PFE.02.01.30.01					
	DB	DC	Total			
Investment assets						
Equities	51,590,000	-	51,590,000			
Bonds	120,765,000	-	120,765,000			
Property	10,875,000	-	10,875,000			
Pooled investment vehicles	16,427,500	2,037,500	18,465,000			
Derivatives	887,500	-	887,500			
Insurance policies	875,000	-	875,000			
AVC investments	790,000	-	790,000			
Cash	67,500	-	67,500			
Other investment balances	30,000	-	30,000			
	202,307,500	2,037,500	204,345,000			

PFE.02.01.31.01 Balance sheet

			DB	DC	Total
			C0010	C0020	C0040
Liabilities	3		(Abstract)	(Abstract)	(Abstract)
	Technical provisions	R0280	(********	(********	(**********
	Margin for adverse deviation	R0290			
	Reinsurance payables	R0300			
	Any other liabilities, not elsew here show n	R0310			
	Total liabilities	R0320			
Excess of	of assets over liabilities	ER0321			
Regulato	bry own funds	R0330			
Reserve	s	R0340			
	Statutory	R0350			
	Free	R0360			
Profit res	serves	R0370			

Banc Ceannais na hÉireann Central Bank of Ireland Eurosystem

PFE.06.02.30.01 Information on positions held

			Portfolio/pension scheme type	Country of custody	Custodian	Quantity	Par amount	Write-offs/w rite- dow ns	Valuation method	Acquisition value	Accrued interest	Market Asset Value
	PF.06.02.zz. 01 line	URI	C0030	C0040	C0050	C0060	C0070	EC0141	C0075	C0080	C0090	C0100
Α	5310	CAU/4	Defined benefit and D	IRELAND					Market-consistent va	8750000.00	0.00	10875000.00
В	5311	CAU/ISIN/IE0	Defined benefit and D	IRELAND	Big Bank	6253333.3333			Quoted market price i	43605000.00	0.00	51590000.00
C	5312	CAU/IE	Defined benefit and D	UNITED KINGDOM	Grand Investment Tru	ist	10000000.00		Quoted market price i	110945000.00	765000.00	120765000.00
D		CAU/ISIN/IE0	Defined benefit and D	UNITED KINGDOM	Great Investor Servic	1000000.0000				18225000.00	0.00	17217500.00
Е		CAU/ISIN/IE0	Defined contribution a	UNITED KINGDOM	Great Investor Servic	1190667.0000			Quoted market price i	1792500.00	0.00	2037500.00
F	5315	CAU/INST/54	Defined benefit and D	Defined benefit part of	Mixed	100000.0000			Market-consistent va	398700.00		432500.00
G1	5316	CAU/INST/24	Defined benefit and D	Defined benefit part of	Mixed	70000.0000			Market-consistent va	280000.00		300000.00
G2	5317	CAU/INST/24	Defined benefit and D	Defined benefit part of	Mixed	30000.0000			Market-consistent va	150000.00		172500.00

Please note that while all assets are fictional, identifiers have been obscured to prevent any resemblance to real assets. Instead, the red letters "A-G" have been assigned to each row to demonstrate the link between positions and each assets.



Banc Ceannais na hÉireann Central Bank of Ireland

		Item Title	lssuer Name	Issuer code and Type of issuer code	Issuer Sector	Counterparty Sector according to ESA 2010	lssuer Group	Issuer Group Code and Type of issuer group code	Issuer Country	Country of residence for collective investment undertakings
	URI	C0130	C0140	C0150	C0170	EC0172	C0180	C0190	C0210	EC0211
Α	CAU/4	Fancy Hotel Dublin								
В	CAU/ISIN/IE0	Big Business equity	Big Business Corp.	LEV63 <mark>5-1000-11103</mark> HV	J62.0.1 - Compute	r programming activitie	S		IRELAND	
С	CAU/IE09905	IRELAND 2012	IRELAND (GOVERNM	LEI/54	O84.1.1 - General	public administration a	ctivities		IRELAND	
D	CAU/ISIN/IE0	Mighty Mixed Fund	Mighty Investments P	LEI/0Drochocimin508	K64.3.0 - Trusts, f	unds and similar finan	Mighty Investments G	LEV54	IRELAND	
Ε	CAU/ISIN/IE0	Mini Mixed Fund	Mini Investements PL	LEI/WF-LL-L-OZXE	K66.3.0 - Fund ma	nagement activities			IRELAND	
F	CAU/INST/54	With profits policy U I	U Insurance PLC						IRELAND	
G	CAU/INST/24	Unit Linked Insurance	IC Insurance PLC						IRELAND	

Banc Ceannais na hÉireann Central Bank of Ireland

		ltem Title		Currency	CIC	Instrument classification according to ESA 2010	Alternative investment	External rating	Nominated ECAI
	URI	C0130	Π	C0220	C0230	EC0232	C0240	C0250	C0260
Α	CAU/4500-0	Fancy Hotel Dublin		EUR	XT91		No alternative investm	nent	
В	CAU/ISIN/IE0	Big Business equity		EUR	IE31	Other than borrow er	No alternative investm	nent	
С	CA U/IE09905	IRELAND 2012		EUR	IE11	Other than borrow er'	No alternative investr	A+	S&P Global Ratings E
D	CAU/ISIN/IE0	Mighty Mixed Fund		EUR	IE49				
Е	CAU/ISIN/IE0	Mini Mixed Fund		EUR	IE49				
F	CAU/INST/54	With profits policy U I	V	EUR	XT09				
G	CAU/INST/24	Unit Linked Insurance		EUR	XT09				

Banc Ceannais na hÉireann Central Bank of Ireland

		Item Title		Unit price	Unit percentage of par amount price	Duration	lssue date	Maturity date	Split date	Split factor
	URI	C0130	Ν	C0370	C0380	C0270	EC0271	C0280	EC0290	EC0300
		Fancy Hotel Dublin	П							
В	CAU/ISIN/IE0	Big Business equity		8.25						
С	CA U/IE09905	IRELAND 2012		urope Limited (previou	120.00%	10.8000	2012-05-20	2042-05-20		
D		Mighty Mixed Fund	V	17.22						
Е	CAU/ISIN/IE0	Mini Mixed Fund	V	1.71						
F	CAU/INST/54	With profits policy U I	V	4.33						
G	CAU/INST/24	Unit Linked Insurance		5.75						

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Banc Ceannais na hÉireann Central Bank of Ireland

Taxonomy non-blocking rule with links to other sections

		ltem Title		Unit price	Unit percentage of par amount price	Duration	Issue date	Maturity date	Split date	Split factor
	URI	C0130		C0370	C0380	C0270	EC0271	C0280	EC0290	EC0300
Α	CAU/45	Fancy Hotel Dublin								
В	CAU/ISIN/IE0	Big Business equity	8.25	i						
С	CA U/IE09905	IRELAND 2012	Jrope	e Limited (previou	120.00%	10.8000	2012-05-20	2042-05-20		
D	CAU/ISIN/IE0	Mighty Mixed Fund	17.2	2						
Е	CAU/ISIN/IE0	Mini Mixed Fund	1.71							
F	CAU/INST/54	With profits policy U I	4.33	\$						
G	CAU/INST/24	Unit Linked Insurance	5.75							

PEV31



Banc Ceannais na hÉireann Central Bank of Ireland

										Domest	ic		
						MFIs					Non-MFIs - To	otal	
						(S.121+122+123)	Issuer sector: Non Monetary financial	General government (S.13)				Other residents -	Total
							institutions (Non- MFIs)	(0.13)	Issuer sector: Other than Monetary financial institutions and General government	Non-MMF investment funds (S.124)	Other financial intermediaries (S.125), financial auxiliaries (S.126), captive financial institutions and money lenders (S.127)	Insurance corporations (S.128)	Pens (;
				EC0010	EC0020	EC0030	EC0040	EC0050	EC0060	EC0070	EC0080	EC0090	E
ASSETS			ER0010	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(A
(total)	6. Pension		ER0250	875000.00	875000.00	*	*	*	*	*		875000.00	
	fund reserves (ESA 2010: F. 6)	Claims of pension funds on pension managers (ESA 2010: F.64)	ER0260				*		*				
		Reinsurance recoverables (ESA 2010: F.61)	ER0270	432500.00	*	*	*	*	*	*	*	*	

EP.02.01.30.01 Pension fund reserves



Banc Ceannais na hÉireann Central Bank of Ireland

Eurosystem

Pensior (S.1

> EC0 (Abst

PT.99.01.24.01 Technical table

					Comment	Monetary	String	Date	Integer	Decimal	Pure	Boolean
P	T.99.01.24.	PT.99.01.24.	PT.99.01.24.	PT.99.01.24.	C0050	C0060	C0070	C0080	C0090	C0100	C0110	C0120
O	pen	Open	Open	Open								



XBRL Output

A brief overview



Banc Ceannais na hÉireann Central Bank of Ireland

Detailed annual return in XBRL

Should now be possible to create a valid XBRL file named C12345_PB97_20190331_PFRA.xbrl

What that might look like:

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<!-- Generated by Fujitsu Interstage XWand CS B0244 -->

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Banc Ceannais na hÉireann Central Bank of Ireland

Detailed annual return in XBRL

Standard check

Should now be possible to create a valid XBRL file named C12345_PB97_20190331_PFRA.xbrl

What that might look like:

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Banc Ceannais na hÉireann Central Bank of Ireland

Filing indicators

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Central Bank of Ireland

Filing indicators

Filing rule

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Banc Ceannais na hÉireann Central Bank of Ireland

PF.09.02.24.01 Investment income

		DB	DC	Total
		C0010	C0020	C0040
Dividends	R0010	3532500.00		3532500.00
Interest	R0020	15000.00		15000.00
Rent	R0030	175000.00		175000.00
Realised gains and losses	R0040	7310000.00	400000.00	7710000.00
Unrealised gains and losses	R0050			
Other investment income	R0060			
Total investment income	R0070	11032500.00	400000.00	11432500.00

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<s2md_met:mi345 decimals="-2" contextRef="Context6" unitRef="EUR">175000</s2md_met:mi345>
<s2md_met:mi345 decimals="-2" contextRef="Context6" unitRef="EUR">175000</s2md_met:mi345>
<s2md_met:mi345 decimals="-2" contextRef="Context6" unitRef="EUR">175000</s2md_met:mi345>
<s2md_met:mi345 decimals="-2" contextRef="Context6" unitRef="EUR">175000</s2md_met:mi345>
<s2md_met:mi5090 decimals="-3" contextRef="Context6" unitRef="EUR">175000</s2md_met:mi5090>
<s2md_met:mi5090 decimals="-3" contextRef="Context8" unitRef="EUR">10000</s2md_met:mi5090>
<s2md_met:mi5090 decimals="-3" contextRef="Context8" unitRef="EUR">100000</s2md_met:mi5090>
<s2md_met:mi5085 decimals="-3" contextRef="Context5" unitRef="EUR">100000</s2md_met:mi5090>
<s2md_met:mi5085 decimals="-3" contextRef="Context10" unitRef="EUR">100000</s2md_met:mi5085>
<s2md_met:mi5085 decimals="-3" contextRef="Context10" unitRef="EUR">100000</s2md_met:mi5085>
<s2md_met:mi5085 decimals="-3" contextRef="Context10" unitRef="EUR">100000</s2md_met:mi5085>
<s2md_met:mi5085 decimals="-3" contextRef="Context10" unitRef="EUR">100000</s2md_met:mi5085>
<s2md_met:mi5085 decimals="-3" c



Banc Ceannais na hÉireann Central Bank of Ireland

Standard Checks



Banc Ceannais na hÉireann Central Bank of Ireland

Standard checks

- Filename matches convention
 - For .zip files: C-Code_XXXX.zip
 - For .xbrl files: C-Code_PBNumber_YYYYMMDD_XXXX.xbrl
 - where XXXX is PFRA for annual returns and PFRQ for quarterly returns.
- File size is less than 10MB
- The return exists for current RA, PF, and reporting date.
- The reporting date is not greater than the date of upload
- The return is not locked
- The RA and PF relationship is valid



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Additional checks

- The Pension Fund Identification Code (PBNNN) should be in cell R0080/C0010 of PFE.01.02 in format **SC/PBNNN**
- The reporting/reference date should be in cell R0030/C0010 of PFE.01.02. It must be correct and be in format YYYY-MM-DD
- The XBRL file scheme must be "http://www.centralbank.ie" throughout the file
- The Pension Fund Identification Code (PBNNN) must be unique throughout the file



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We're now ready to upload the return to ONR

Over to David...



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Eurosystem



ONR Walkthrough

David Mulleady

Pension Funds Workshop, Central Bank of Ireland, 22 August 2019



ONR Walkthrough

- Introduction to the ONR system
- Steps on how to add a user
- Uploading files that fail certain checks
- Finalising and signing-off a return
- Additional ONR resources and documentation



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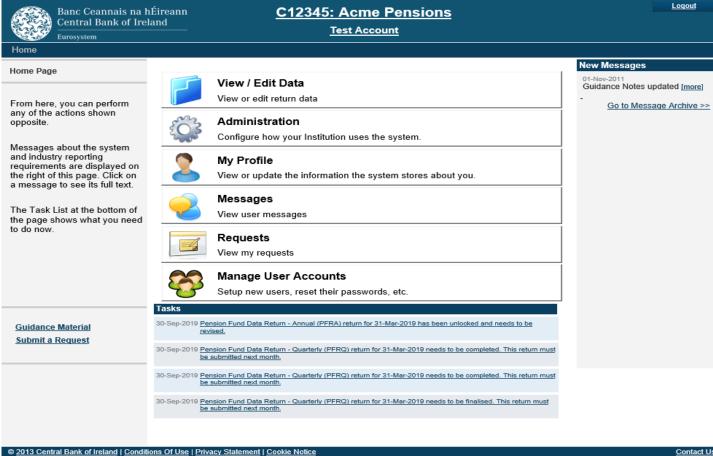
Login Page

Banc Ceannais na hÉin Central Bank of Ireland		
Eurosystem		
Problems Logging In? Use the Forgot Password Facility. Contact your Firm Administrator. Contact the Online Reporting helpline at 1890 252 080 or email onlinereturns@centralbank.ie	Login to Online Reporting Institution Code: Login Name: Password: Login Login	
How-To Guides User Manual Returns Guidance © 2015 Central Bank of Ireland Conditions	Of Use Privacy Statement Cookie Notice	<u>Contact Us</u>



Banc Ceannais na hÉireann Central Bank of Ireland

Homepage





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Eurosystem

Contact Us

Add User

- 1) 'Manage User Accounts' on the homepage
- 2) Add User
- 3) Complete user details and save
- 4) Assign role type to new user

Home ► Administration ► Users

Users

Acme Pensions User Accounts

This page shows your institution's user accounts.

Click on any user to view his or her details.

As an administrator, you must make sure that user accounts are disabled if that person leaves the job, or no longer performs that role.

<u>User</u>	Full Name	Туре	Logged In	<u>Last Login</u>	Last Password Change					
		Business Administrator	No	19-Aug-2019 (09:00)	19-Aug-2019 (08:12)	3∕∕	2	2	×	
		Business Administrator	No	09-Aug-2019 (14:37)	09-Aug-2019 (13:59)	3∕∕	2	2	×	
<u>Firmadmin</u>	Test Account	Administrator	Yes	20-Aug-2019 (11:56)	30-Jul-2019 (15:03)	3∕∕		2		

Add User



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Account Types:

- Administrator: Can grant or revoke access to any return.
- Business Administrator: Can grant or revoke access to any return they have admin rights to.
- User: Can view, upload, finalise and sign-off a return subject to the access granted by the administrator or business administrator.



Banc Ceannais na hÉireann Central Bank of Ireland

Banc Ceannais na hÉi Central Bank of Irelar _{Eurosystem}		345: Acme Pensions Test Account	Logout
Home Administration Users	▶ Add		
Add User	Add User		
To set up a new user on the Online Reporting system, enter the required details and click the 'Add' button.	Login Name★ Title★ First Name★		
The login name must be unique for all users within an institution.	Surname★ Password★ Confirm Password★		
You must assign a default password which the user will then need to change the first time they log in to the system.	Account Type★ User can administer at own level? Email Address★	Administrator	
It is especially important to ensure the email address is correct as the system will use that address to communicate with the user	Telephone Number★ Job Title★		
Guidance Material Submit a Request	What is a strong password?	<u>Cancel</u>	
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Role Types

Role Name	Description
View	View only access to returns
Edit	View, edit data and finalise returns plus upload files associated with a return
	type
Verify	View and sign-off returns associated with a return type
Edit & Verify	View, edit data, finalise and sign-off returns plus upload files associated with
	a return type

Banc Ceannais na l Central Bank of Ire _{Eurosystem}		<u>Loqout</u>
Home Administration Use	workshop ► Edit Access	
This page shows the access that 'Work Shop' has to each return type.	Return Type Pension Fund Data Return - Annual (PFRA)	Role (none)
For maximum security, you should only grant the minimum access that this user needs to do his or her job.	Pension Fund Data Return - Quarterly (PFRQ)	Edit Verify EditAndVerify <u>C</u> View



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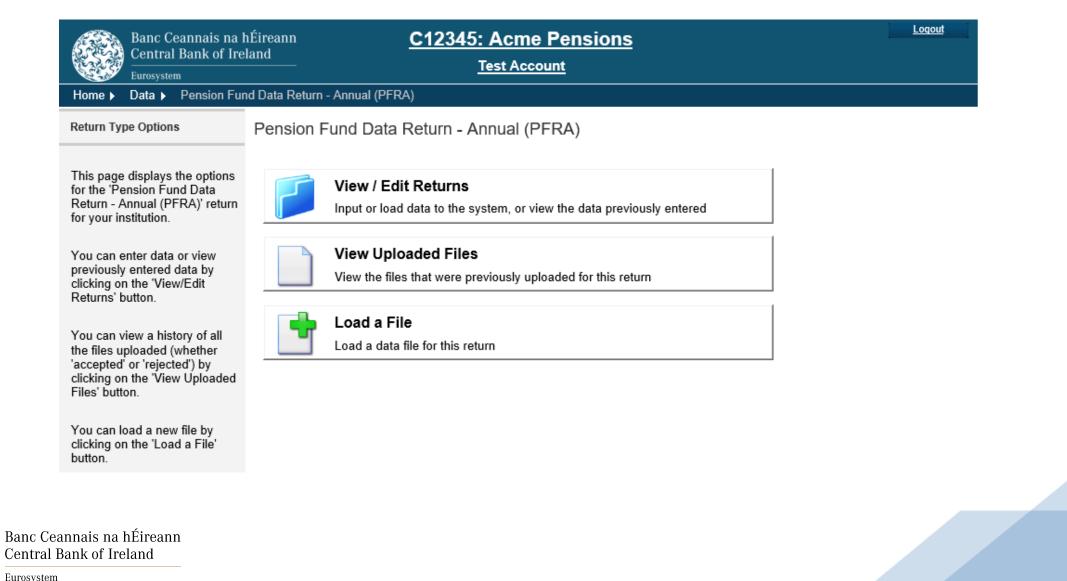
Upload return

After clicking on 'View/Edit Data' you will land on the following page:

Home ► Data		<u>C12345: Acme Pensions</u> <u>Test Account</u>	<u>Loqout</u>
Return Types	Statistics		
This page shows the types of	Name	Description	
data reported by your institution.	Pension Fund Data Return - Annual (PFRA)	Annual data return for Irish resident pension funds	0
	Pension Fund Data Return - Quarterly (PFRQ)	Quarterly data return for Irish resident pension funds	0
Click on a return type name to view or enter data or to upload a file.			



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Central Bank of Irelan Eurosystem	reann <u>C12345: Acme Pensions</u> <u>Test Account</u>	<u>Logout</u>
Home Data Pension Fund	Data Return - Annual (PFRA) _load	
File Upload	Load a Pension Fund Data Return - Annual (PFRA) File	
On this page, you can load a File containing 'Pension Fund Data Return - Annual (PFRA)' data.	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 CCCCCCC_PBNNNNNN_YYYYMMDD_PFRA where CCCCCC is your institution Code, PBNNNNNNN 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. Load File Cancel	
Guidance Material Submit a Request © 2013 Central Bank of Ireland Conditions		Contact Us



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File accepted

Eurosystem Home > Data > Pension Fund	Data Return - Annual (PFRA) Files	★ #96678
File Upload Status		a Return - Annual (PFRA) File #96678
his page shows the result of ploading a file.	Filename:	C12345_PB97_20190331_PFRA.xbrl
/alidation didn't find any errors so ne file has been 'accepted' and all s data has been loaded.	Status:	Accepted
	Return Type:	Pension Fund Data Return - Annual (PFRA)
	Size:	64031 bytes
	Uploaded Date:	20-Aug-2019 (12:36)
	Processed Date:	20-Aug-2019 (12:37)
		Back Refresh page



Accepted email notification



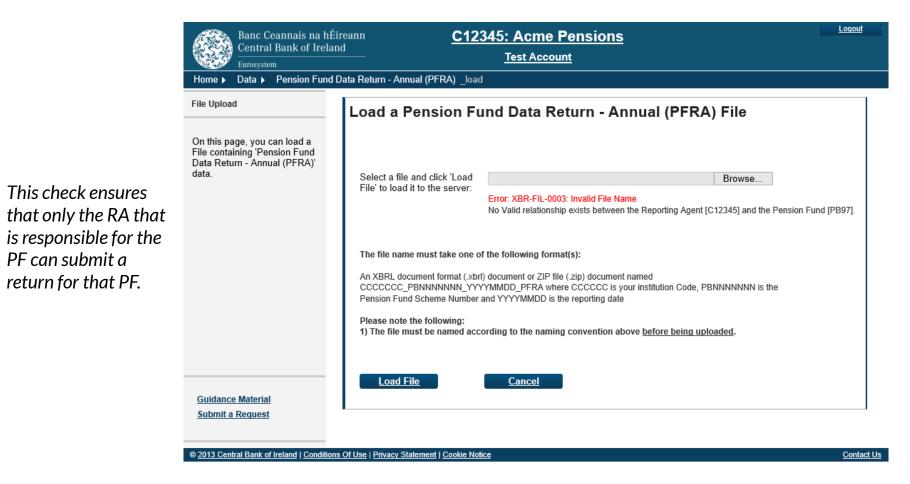
The file 'C12345_PB97_20190331_PFRA.xbrl' has been processed. This file has been accepted.

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





File fails standard check





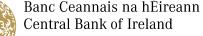
Banc Ceannais na hÉireann Central Bank of Ireland

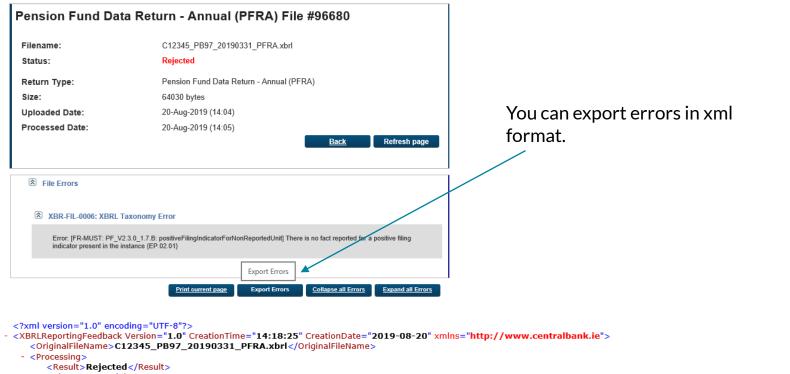
Eurosystem

PF can submit a

File fails filing rule

Pension Fund Data Re	turn - Annual (PFRA) File #96680				
C12345_PB97_20190331_PFRA.x	brl is queued and awaiting processing.				
Filename:	C12345_PB97_20190331_PFRA.xbrl				
Status:	Queued				
Estimated Time to Complete:	0 to 5 minutes	Banc Ceannais na hÉ	liroann	C12215: Acma Banaiana	Logout
Return Type:	Pension Fund Data Return - Annual (PFRA)	Central Bank of Irela		C12345: Acme Pensions	
Size:	64030 bytes	Eurosystem		Test Account	
Uploaded Date:	20-Aug-2019 (14:04)	Home ► Data ► Pension Fund	l Data Return - Annual (PF	RA) Files > #96680	
Processed Date:	N/A	File Upload Status	Pension Fun	d Data Return - Annual (PFRA) File #96680	
	Back Refresh page The TOC sheet has Pension Fund Reserves set to "Positive" when it is	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.	Filename: Status: Return Type: Size: Uploaded Date: Processed Date:	C12345_PB97_20190331_PFRA.xbrl Rejected Pension Fund Data Return - Annual (PFRA) 64030 bytes 20-Aug-2019 (14:04) 20-Aug-2019 (14:05)	Refresh page
	blank. 1.7.B is referenced in the error message which corresponds to the specific filing rule error.	<u>Guidance Material</u> Submit a Request	Error: [FR-M	16: XBRL Taxonomy Error UST: PF_V2.3.0_1.7.B: positiveFilingIndicatorForNonReportedUnit] There is no fact reported for a posent in the instance {EP.02.01}	ssitive filing
				Print current page Export Errors Collapse all Errors	Expand all Errors
Banc Ceannais na hÉ		© 2013 Central Bank of Ireland Condition	ns Of Use Privacy Statement	<u>Cookie Notice</u>	Contact Us





```
- <Processing>
        <Result>Rejected</Result>
        <Size> 64030</Size>
        <UploadedDate>2019-08-20T14:04:45Z</UploadedDate>
        <UploadedBy> Test Account</UploadedBy>
        <ProcessedDate>2019-08-20T14:05:50Z</ProcessedDate>
        </Processing>
        < <FirorPotalis>
        - <FileErrors>
               <ErrorReference>XBR-FIL-0006</ErrorReference>
               <ErrorMessage>Error: [FR-MUST: PF_V2.3.0_1.7.B: positiveFilingIndicatorForNonReportedUnit] There is no fact reported for a positive filing indicator present in the instance {EP.02.01}</ErrorMessage>
        </FileErrors>
        </FileErrors>
        </FirorDetails>
        <//FirorDetails>
        <//FirorDetails>
        <//FirorDetails>
```



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Rejected email notification

🗛 Reply 👰 Reply All 🔤 Forward 🧔 IM Tue 20/08/2019 14:06 XbrlQueueProcessor.IECWCBIUSVR111@cbfsai.ie C12345_PB97_20190331_PFRA.xbrl processing complete [rejected] David То

The file 'C12345_PB97_20190331_PFRA.xbrl' has been processed. This file has been rejected.

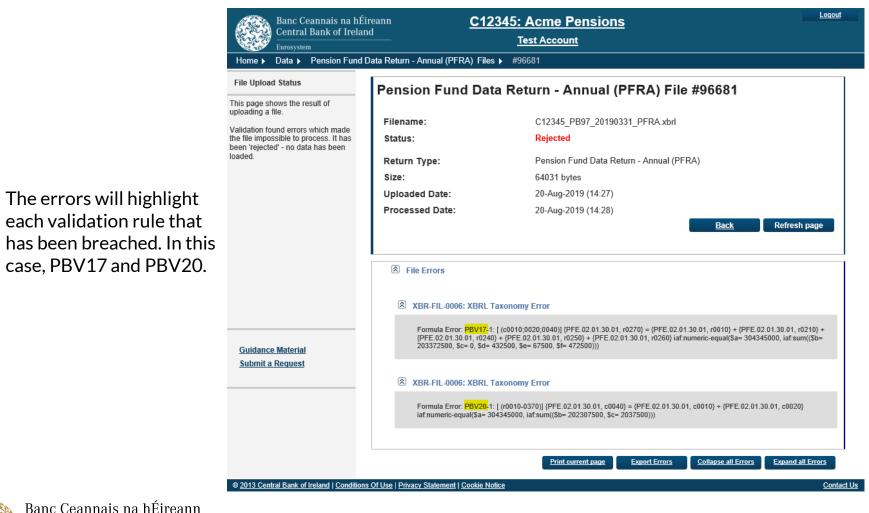
For further details on the invalid records, login to the Online Reporting website.

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



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File fails taxonomy blocking rule





Banc Ceannais na hÉireann Central Bank of Ireland

File breaks taxonomy non blocking rule

Banc Ceannais na hÉ Central Bank of Irela Eurosystem		345: Acme Pensions Test Account			
Home > Data > Pension Fund Data Return - Annual (PFRA) Files > #96682					
File Upload Status	Pension Fund Dat	a Return - Annual (PFRA) File #96682			
This page shows the result of	i onoion i unu but				
uploading a file.	Filename:	C12345_PB97_20190331_PFRA.xbrl			
Validation didn't find any errors so the file has been 'accepted' and all its data has been loaded.	Status:	Accepted			
	Return Type:	Pension Fund Data Return - Annual (PFRA)			
	Size:	64031 bytes			
	Uploaded Date:	20-Aug-2019 (14:47)			
	Processed Date:	20-Aug-2019 (14:47)			
		Back Refresh page			
		Print current page Export Errors Collapse all Errors Expand all Errors			



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



Check non blocking rule warnings

- 1) Select 'View / Edit Returns'
- 2) Select reporting period
- 3) Select pension fund
- 4) Select 'PF data file'
- **5**) Select file and click 'warnings' button. Errors will be downloaded in xml format.

Banc Ceannais na hÉ Central Bank of Irela Eurosystem		C12345: Acme Pensions Test Account	Logout	
Home ► Data ► Pension Fund File #000286 ► FileStatus	Data Return - Annual (PFF	RA) Reporting Periods	on Funds Section ►	Download file / in excel format
Section File Status	Detailed Ann	ual Pension Funds File.		mexcertormat
This page shows the details of a file uploaded to the Detailed	Filename:	C12345_PB97_20190331_PFRA.xbrl		
Annual Pension Funds section.	Size:	64031 bytes		Download file in
	Uploaded Date:	20-Aug-2019 (14:48)		xbrl format
	Uploaded By:	Test Account		
		Back <u>Warnings</u> Download Ex	ccel Download	



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```
<?xml version="1.0" encoding="UTF-8"?>
- <XBRLReportingFeedback Version="1.0" CreationTime="14:47:54" CreationDate="2019-08-20" xmlns="http://www.centralbank.ie">
   <OriginalFileName>C12345_PB97_20190331_PFRA.xbrl</OriginalFileName>
  - < Processing>
     <Result>The file has been accepted but contains 1 warnings.</Result>
     <Size>64031</Size>
     <UploadedDate>2019-08-20T14:47:36Z</UploadedDate>
     <UploadedBy>Test Account</UploadedBy>
   </Processing>
  - <WarningDetails>

    <ContentWarning>

        <WarningRuleCode>s2md_PEV76-1</WarningRuleCode>
        </WarningMessage>
     </ContentWarning>
   </WarningDetails>
 </XBRLReportingFeedback>
```

PEV76 non blocking validation rule:

Validation ID	Release 💌	Template 1	Columns	Validation	Error message
PEV76	2.3.0	PFE.50.01	c0040	{er0001} = {r0010} + {r0020} + {er0031}	The item "Members" is not equal to the sum of "active members", "deferred members" and "retired members"

The item "Members" is not equal to the sum of "active members", "deferred members" and "retired members".



Finalise and Sign Off

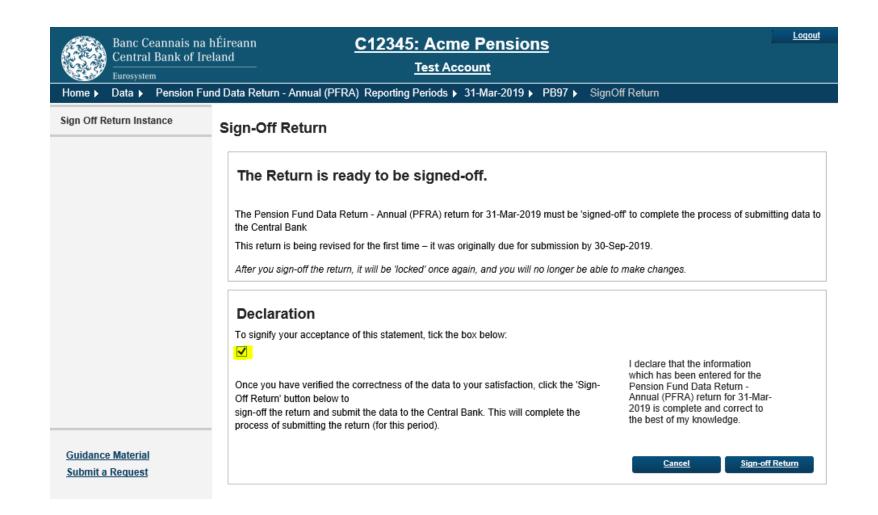
Banc Ceannais na Central Bank of Ire Eurosystem Home > Data > Pension Fut			Test Accou			Logout
Sections	Sections					
The 'Pension Fund Data	Template	Required	Status	Last Updated By	Last Updated	
Return - Annual (PFRA)' return is divided into sections.	PF Data File	Required	Valid	Test Account	20-Aug-2019 14:48:53	3
Complete each section that applies to your institution and submit the return to the Central Bank.					E	<u>inalise</u>

There is a "two-step" sign-off process, involving 'Finalise' and 'Sign-Off' for the Detailed Quarterly and Annual returns.

Home ► Data ► Pension Fur	nd Data Return - Annual (PFRA) Reporting Periods ► 31-Mar-2019 ► PB97 ► Finalise Return
Finalise Return Instance	Pension Fund Data Return - Annual (PFRA), 31-Mar-2019 has been finalised
This page shows the results of Finalising a Return. The return will only be finalised if it has passed all cross form rule checks.	This Return is 'Finalised' - it must now be 'Signed-Off' to be submitted to the Central Bank. Use the back button to navigate to the previous page. Back



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The same user can finalise and sign-off on a return once they have the required permissions.

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The return has now been submitted to the Central Bank. The return is 'locked' and cannot be changed until it is unlocked for revision by the Central Bank.

Banc Ceannais Central Bank of Eurosystem	
Home ► Data ► Pensio	n Fund Data Return - Annual (PFRA) Reporting Periods ► 31-Mar-2019 ► PB97 ► SignOff Return
Sign Off Return Instance	Sign-Off Return
	The return has been successfully signed-off
	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 has been revised for the first time – it was originally due for submission by 30-Sep-2019.
	This return is now locked once again and cannot be changed.
	Use the back button to navigate to the previous page. Back



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Sign-Off Email Notification

 Reply Reply All G Forward I IM

 Tue 20/08/2019 15:11

 donotreply@onlinereporting.cbfsai.ie

 Submission Receipt for Pension Fund Data Return - Annual (PFRA) for institution PB97 for reporting date 31-Mar-2019

 To

 David

You have successfully 'signed-off' Pension Fund Data Return - Annual (PFRA) for

Institution : PF Test Fund 1 (PB97)

Return Type : Pension Fund Data Return - Annual (PFRA)

Reporting date : 31-Mar-2019

Revision Number : 2

This return has now been submitted to the Central Bank, is 'locked' and cannot be changed until it is unlocked for revision by the Central Bank.

Regards

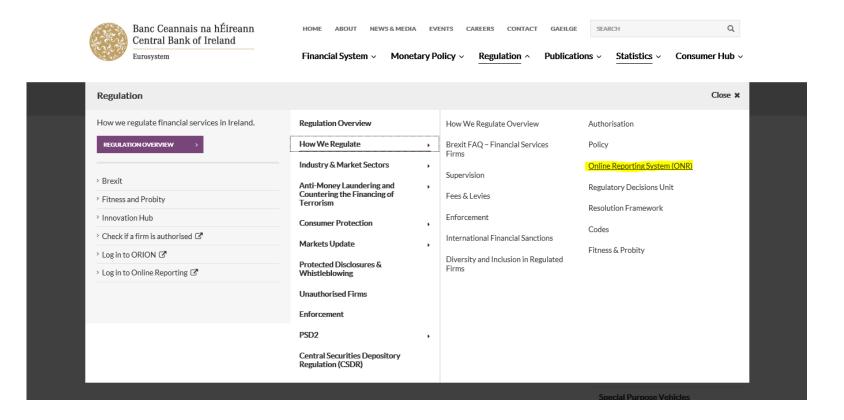
Central Bank Of Ireland

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ONR Documentation



How to Guides <u>link</u>

Returns guidance <u>link</u>



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Pension Fund Information Return (PFIR)

Ad-hoc return to be submitted once changes occur

- Registered Administrator ~ Pension Fund links

- Facilitate the submission of returns via ONR

- Attribute changes required for our list of Pension Funds



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Compliance

- The Bank will provide ongoing assistance to pension funds, trustees and registered administrators. This includes the provision of detailed documentation and support on queries.
- Power exists to impose fines on those pension funds that fail to comply. It may also be the case that a list of non-compliers will be published.
- Non-compliance may be deemed to have occurred if:
- No statistical information is received by the Bank by the established deadline; or
- The statistical information is incorrect, incomplete or in a form not complying with the requirement.



Banc Ceannais na hÉireann Central Bank of Ireland

Next steps

Engage with the Bank

- Use resources available on our website
- Register for TLS and ONR
- Notify of changes to reporting population and RA-PF relationships
- Utilise testing environment
- Continue preparation for first reporting
 - Trustees
 - Registered Administrators
 - Third Party Providers
 - Investment Managers

Engage with the industry

- Update and issuance of guidance documentation
- Provide clarity on today's questions
- Queries
- Issuance of excel templates
 - PFIR
 - Reduced annual return
- Systems
 - Feedback from External UAT
 - Issue login credentials
 - Align RA-PF relationships
 - Q3 2019 Quarterly reporting window opens 1 Oct



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Additional Information

Further information on the ECB reporting requirements is available at :

https://www.centralbank.ie/statistics/statistical-reporting-requirements/pension-funds

The webpage will host all guidance documents required for pension funds to meet their reporting obligations.

Any queries can be sent to - stats_pensions@centralbank.ie



Banc Ceannais na hÉireann Central Bank of Ireland

Reference Documentation

- <u>ESA 2010</u>
- ECB Regulation on Statistical Reporting Requirements for Pension Funds
- ECB Regulation on Collection of Statistical Data
- <u>Commission Regulation (EC) No 250/2009</u>



Questions?

