

## Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI001-3 (E).doc	Project: XBRL
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MB/ NC <sup>1</sup>	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment <sup>2</sup>	Comments	Proposed change	Observations of the secretariat
FR/ BdF	4	Introduction		ed	“defined by European supervisory authorities” The name (now EXTA) should introduce the restriction to supervisory reporting: ESXTA?		
FR/ BdF	16	Introduction		ge	“XBRL: this format has been chosen by the supervisory authorities EBA and EIOPA for the electronic data exchange between national banking supervisors and the European authorities;”	Replace by /XBRL: this format has been chosen by the supervisory authorities EBA and EIOPA for the electronic data exchange between national banking supervisors NCA (National Competent Authorities) and the European authorities (ESA), it is strongly recommended for reporting from filers to NCAs;/	
FR/ BdF	15	2.11		ge	“the owner represents an European institution that defines concepts”	Replace by /the owner represents an authorized organization that defines concepts/	
FR/ BdF	34	2.15		ge	“a TableGroup is a set of Tables <b>that represents a business template</b> “  That was not the case for EBA taxonomies before September' versions.		
FR/ BdF	39	2.16		ge	“taxonomies are defined as part of the DPM and <b>represent a version</b> of the framework”  Only a version? Why not all current versions, with entry points for the different versions?		
FR/ BdF	43	2.16		ge	“set to 'model:taxonomyType' in schema ' <b>tax.xsd</b> '.”  ????		
FR/ BdF	15	3.1.1		ed	“published in the Eurofiling on-line <b>resources</b> ”	Replace /resources/ by /website/	
FR/ BdF	20	3.1.1		ge	“Level three are the concepts of national supervisors. They reflect information	Replace /banking/ by /supervisory/, or remove it	

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					requirements set by a national legislation and specific <b>banking</b> regulations”		
FR/ BdF	11	3.1.1		ge	“ <i>Copyright</i> : text used as a <b>header</b> in every taxonomy file published by its owner”  ???? /comment/		
FR/ BdF	31	3.1.2		ge	<pre>&lt;find:fIndicators&gt;   &lt;find:table contextRef="ctx"&gt;CA1&lt;/find:table &gt;   &lt;find:table contextRef="ctx"&gt;MKRSAEQU&lt;/find: table&gt; &lt;/find:fIndicators&gt;</pre> <hr style="border-top: 1px dashed #0000FF;"/> <p>As stated above, filing indicators relate to templates, i.e. the unit of reporting, not table. Banque de France has proposed to name this element fIndicator.</p>	Replace /find:table/ by /find:fIndicator/	
FR/ BdF	36	3.1.2		ge	“use the instant date which is the <b>end date of the reporting period</b> ”	Replace by  /use the instant date which is the reference date of the reporting/	
FR/ BdF	26	3.2		ge	“{main-file}-lab-{lang}-codes.xml or {main-file}-lab-codes.xml”  Are there codes specific to one language?		
FR/ BdF	37	3.1.1		ge	“the starting date of the period interval ( <i>model:fromDate</i> attribute), and its end date ( <i>model:toDate</i> attribute).”  Missing precision	Replace by  / the starting date of the period interval ( <i>model:fromDate</i> attribute), at 00:00 and its end date ( <i>model:toDate</i> attribute), at 24:00./	

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FR/ BdF	14	3.3.6.4		ge	“as <b>these domains</b> (according to the XBRL Dimension specification) <b>are</b> XML elements.”	Replace by /as each domain (according to the XBRL Dimension specification) is an XML element./	
FR/ BdF	15	3.4.3		ge	“These elements are stored in the schema file <b>tax.xsd</b> under the folder of its framework” ????		
FR/ BdF			Table 24	ge	“A quarter ending at the reference” “date duration.end = refPeriodEndDate” The word date is not in the right column	Should be “A quarter ending at the reference date” “duration.end = refPeriodEndDate”	
FR/ BdF			Table 24	ge	“ <b>refPeriodEndDate - P6M + P1D</b> ” For movement analysis, the startDate of the period is not the same (one day more) than the instant associated with the previous stock (startDate corresponds to 00:00, instant to 24:00). An alternative (better for some people) practice would be to use dimensions to describe temporal characteristics		
FR/ BdF			2.9	te	A metric also known in XBRL terms as primary	Replace primary by primary item	
FR/ BdF			3.4.4	te	The files that define the content of each table are placed in a folder whose name corresponds to the code of the template in the model ({table code}). General properties of a table are presented below:	Replace the code of the template by the code of the table	
FR/ BdF			Table 24	ge	This is not the case for both EBA and EIOPA EIOPA uses dimension to describe		

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					temporal characteristics		
FR/ BdF		3.4.6.3		te	The element has been renamed filingIndicator to be generic in EBA taxonomies (to be followed by EIOPA)	To be updated to reflect the change made by EBA. Filing indicators are related to reporting units, which is not the table.  The section on assertion must be updated.	
FR/ BdF		3.4.6.3		te	The attribute @find:filed is not considered here,  <variable:parameter name="find:t{table-code}" select="//find:fIndicators/find: table = '{table-code}' " as="xs:boolean" .../>	Change to: select="//find:fIndicators/find:table[@find:filed =true() or not(@find:filed)] = '{table-code}' "  <i>Note: the "or not (@find:filed)" is needed for non-schema-aware XBRL / XPath processors.</i>	
FR/ BdF		3.6.1		te	Extensions are likely to concern checks on accepted currencies, scheme attribute and local constraints on reference dates.	In the "validation rules" bullet, add "for example to check reported currency(ies), scheme attribute or reference dates"	

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FR/ BdF		Bibliography		ed	Non-publicly available documents should not be referenced. If they are not accessible by the Web, give indications on how to get them.		

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