

DPM / XBRL Taxonomy Revision notes

11 August 2014

v2.2.0 ("2014/07" Package)

N.B. Applicable for reporting for reference dates from 31/12/2014 onwards

Includes first release (and first use) version of Funding Plans, and first use version of Asset Encumbrance (n.b. very minor changes compared to previous first release version – just grey cells on F32.04.b).

DPM Changes

- Addition of set of Funding Plans templates (P 00.01 to P 03.00)
 - includes additional DPM/XBRL only table P00.01 (report wide info - Similar to C/F/A 00.01)
 - Note that this P 00.01 has only details on accounting standard, detailed reporting / consolidation scope of Funding Templates is specified on template P 03.00
 - N.B header row 009 from P03.00 *not* included in DPM/XBRL (technical constraint).
- Add C 06.01 (total summary for some columns of group solvency)
- Change table number of C06.00 to C 06.02, label of open row to Entity Code for consistency
- Add "Total" member to BT - used in C 06.01
- C 22.00 row 260 ("Latvian Lats") removed (old change)
- F 16.07.a and F16.07.b row 145 ("Other" (impairments)) added
- Delete restrictions in C 08.01a (c260, rows 040 - 060)
- Shaded C12 column 360, rows 110 to 240
- Shaded F07 col 110, rows 010-050
- F 32.04.b, r060, c040-c050 greyed-out and F 32.04.b, r070, c040-c050 whitened (unrestricted)
- Change labels on C01.00 rows 350 & 400 , C 06.02 Columns 140,170,200
- Change labels on F01.01 r010, F04.04 c030 c040 , F07.00 c080 c090,F12.00 r020 r160, F20.04 r210
- Change label on F 18.00.b c170
- Various validation rule changes.

N.B. Deactivations not necessarily perfectly up to date with published lists, additional deactivation list for 2.2 (and 2.1) to bring in line to be published shortly.

Taxonomy Changes

- Addition of FP reporting taxonomy.
- Creation of x.x.x.1 version of old taxonomies to include suitable non-breaking changes (i.e. could be used interchangeably with x.x.x.0 versions)
 - Simple label corrections
 - Addition of taxonomy end dates (and change of notional date for AE 1.0.0)
 - N.B. these x.x.x.1 versions have the same dictionary package requirements as the originally released x.x.x.0 versions.
 - There is no requirement to adapt system to utilise these versions rather than the x.x.x.0 versions.

Change of XBRL Taxonomy Package labelling pattern

To simplify the association of taxonomy versions with the related ITS/DPM/reporting requirements package the taxonomy packages in this release are named according to the pattern

eba_VERSIONOFPDM/BUSINESSPACKAGE**_reportingtaxonomycode_**VERSIONOFTAXONOMY

e.g. eba_corep_2.0.2.1.zip → eba_2.2_corep_2.0.2.1.zip

Old	Becomes/New in 2.2
eba_finrep_2.0.1.1.zip	eba_2.0_finrep_2.0.1.1.zip
eba_corep_2.0.1.1.zip	eba_2.0_corep_2.0.1.1.zip
eba_ae_1.0.0.1.zip	eba_2.1_ae_1.0.0.1.zip
eba_corep_2.0.2.1.zip	eba_2.1_corep_2.0.2.1.zip
eba_finrep_2.1.0.1.zip	eba_2.1_finrep_2.1.0.1.zip
	eba_2.2_ae_1.0.1.0.zip
	eba_2.2_corep_2.0.3.0.zip
	eba_2.2_finrep_2.1.1.0.zip
	eba_2.2_fp_1.0.0.0.zip
	eba_2.2_dict_2.2.0.0.zip

Blocking of use of non-explicitly mentioned metrics at XBRL level.

Every metric is now linked to a “null” hypercube by default that contains a link to a dimension with no members (i.e. the hypercube actually has no possible elements). The result of this is that any metrics included in an instance that are not explicitly given allowed usage in a module (i.e. are supposed to be reported in that report) will now fail XBRL dimensional validation.

Previously the mechanics of the XBRL specification meant that metrics mentioned without *any* hypercube(s) attached could be used legitimately (at the XBRL level) with any dimensional contexts (they were excluded from dimensional validation). Since each EBA module imported all the EBA metrics en masse, this meant that any metric *not* actually intended to be used in a particular module, and hence without an explicit hypercube associated in that module, could be used in any dimensional combination without triggering an XBRL validation failure (These instances would breach filing rule 1.8.1 however).

This will now trigger an XBRL dimensional validation failure, achieved by:

- Addition of a specific roleType and dummy “NullDimension” dimension into the EBA model.xsd file.
- Creation of a met-def.xml file that links all metrics to a hypercube linked to this null dimension (but not to any members).
- Linking from each of the new entry points to this met-def.xml file.

Since the hypercubes used are additive, any metric intended to be used in a module will also be associated with additional hypercubes, that will allow it to be used as intended. All others will only have the null hypercube, making them unusable. As they will however have a hypercube (i.e. the null hypercube) associated they will be eligible for XBRL dimensional validation to enforce their non-use.

v2.1.0.1 DPM Errata - Correction of minor errors in DPM Database (28/07/2014)

N.B. no related taxonomy update, corrections do not affect XBRL taxonomy representation.

Table Layouts

Annotations of cells in row 100 of Table F31.01 corrected.

Were missing dimensions implied by row and column headings due to error in data related to the contexts of associated data points in the DPM Database.

See correction to database for more details

DPM Database

Set incorrect AllowsDefaultMember flag for OpenMemberRestrictions 1 and 5.

Correction of errors in Contexts for 6 data points on F31.01

Missing Contexts:

ContextID	ContextKey	XbriContextKey
63000	BAS1516IMS1801MCY2255RPR2672	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=eba_RP:x4
63001	BAS1516IMS1801MCY2255RPR2673	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=eba_RP:x5
63002	BAS1516IMS1801MCY2255RPR2676	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=eba_RP:x8
63003	BAS1516IMS1801MCY2255RPR2679	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=eba_RP:x10
63004	BAS1516IMS1801MCY2255RPR2680	BAS=eba_BA:x10,IMS=eba_IM:x3,MCY=eba_MC:x251,RPR=eba_RP:x1

Missing Context Definition Entries:

ContextID	DimensionID	MemberID
63000	110	1516
63000	120	2255
63000	390	1801

ContextID	DimensionID	MemberID
63000	525	2672
63001	110	1516
63001	120	2255
63001	390	1801
63001	525	2673
63002	110	1516
63002	120	2255
63002	390	1801
63002	525	2676
63003	110	1516
63003	120	2255
63003	390	1801
63003	525	2679
63004	110	1516
63004	120	2255
63004	390	1801
63004	525	2680

Corrected ContextIDs for Data Point Versions:

DataPointVID	ContextID
110964	63000
110965	63001
110966	63002
110967	63003
110968	63004

v2.1.0.1 (Taxonomy Bug fix) (15/07/2014)

Sadly the previously published version included a technical error in the label files for the GA and CU hierarchies¹. As a result the taxonomy was not in fact valid XBRL.

This release replaces the dictionary package (eba_dict_2.1.0.1.zip) with one containing the corrected files (eba_dict_2.1.0.1.zip). The previous dictionary files should no longer be used, and eba_dict_2.1.0.1.zip (the files contained in it if not using the taxonomy package feature) must be used instead.

v2.1.0 (“2014/03” Package) (08/07/2014)

¹ The xlink labels generated for two elements clashed

Arrangement into discrete “components” for distribution:

The taxonomy has been packaged into discrete chunks to aid distribution, usage, and clarity of purpose and changes². The different chunks are

- (5 archives) Reporting Taxonomy versions (e.g. eba_corep_2.1.0.0.zip)
- (1 archive) Dictionary and EBA support files (files from the dict folder, ext/model.xsd, and fws.xsd, fws-lab-codes.xml and fws-lab-en.xml from the fws folder in a single versioned eba_dict_2.1.0.0.zip)
- (2 archives) Non-EBA files supplied for purely convenience (file sets from eurofiling.info and xbrl.org)³.

Each of the Reporting taxonomy components, and the dictionary component, are supplied as potential “taxonomy packages”, utilising the “Taxonomy Package 1.0 - Public Working Draft 15 January 2014” specification.

Dictionary components are intended to be incremental, such that later versions may be safely used in place of earlier versions (and are released on the website as “in place” updates/overwrites and additions).

Reporting taxonomy components reference, and so require (files from) the appropriate version (or later) of the dictionary component to also be available, so may not be usable offline as-is in all software. As always, taxonomy consumers are responsible for suitably configuring their particular XBRL software.

To recover the complete set of taxonomy files, simply extract/unzip all the components into the same location.

Change of semantics for versioning numbers:

Old System – a.b.c where:

- a. major breaking version (i.e. regulatory framework renewal or complete dictionary change)
- b. minor breaking version (i.e. new business content or corrections),
- c. non-breaking revision (primarily validation rule and label changes and technical level fixes)

New system a.b.c.d.e where:

- a. major breaking version (i.e. regulatory framework renewal or complete dictionary change)
- b. significant business content change (e.g. new templates) – breaking change
- c. minor breaking changes - business content corrections and technical corrections/changes
- d. non-breaking revisions (primarily validation rule and label changes and technical level fixes)⁴
- e. possible modifier for internal and public working versions⁵

² The original 2.0.1 taxonomy is supplied similarly packaged for reference

³ N.B. the respective organisations and their websites remain the authoritative sources for these files.

⁴ N.B. previous 2.0.1 release would under the new system have been labelled 2.0.0.1

Where “breaking” is primarily defined as the capacity of XBRL systems to successfully structurally validate instance files based on either revision using either interchangeable.

The components of the composite taxonomy (dictionary and individual reporting taxonomy versions) are numbered individually based on this system.

DPM Changes

- Open axis of F34.00.c changed from column to sheet as per Consultation feedback
- Hierarchies CU3 and GA5 replaced by CU3_1 and GA5_1 respectively. GA5_1 contains "Other Countries", CU3_1 contains "Other Currencies" (not currently to be used).
- Adjusted hierarchy in GA4 to indicate that non-geographic entities fall under/form part of "Other Countries"
- Removed erroneous restrictions on rows 320-340, col 110 on F 19.00.a (as reported in Public Consultation)
- Added missing restrictions on rows 020-440, col 037 on F 08.01.a (as reported in Public Consultation)
- Added missing restrictions on rows 020 and 030, column 022 in F 20.5
- Label for F 18 column 070 changed from "...past-due < 90" to "...past-due <= 90"
- Additional attributes applied to column 170 in tables F 19 and F 18 to distinguish the data in these columns (as reported in Public Consultation)
- DB - Addition of (3rd) CellPosition records (for ordinate with code "999") for cells (on tables with) with open z axes. Inclusion of DPM table layout queries, removal of erroneous out-of-date queries.
- ContextOfDataPoints table now indicates whether the “default member” is allowed for open dimensions (a default member does not appear in the XBRL context, so can cause complexity when mapping these datapoints if not expected) – Contextkey field includes “???” instead of “999” where the default member is allowed, XBRL context key includes “?” instead of “*”.
- More explicitly indicate which open axis tables the “All” member is allowed (only C 15).
- Concepts added for hierarchyNodes so as to indicate currency period (i.e. “from” and “to” dates for changes)

Known Issues:

- C 06.00 Group Solvency - the Excel "template" includes a first line total section which is not represented in the DPM or XBRL reporting. Data for this line is not to be reported.
- Data type of C 14.00 column 180 ("Number of Exposures" is integer, not text or enumeration as implied by instructions ("institution shall report the letter code according to the relevant interval: (a) N<6; (b) 6=N<34 (c) 34=N<=100; (d) 100<N<=1000; (e) N>1000."). Institutions should report exact numbers of exposures rather than letter codes. The instructions will be changed in the near future.
- Hierarchies GA1, GA2 and GA3 are not currently used anywhere

⁵ I.e. public consultation version on “2.1.0” Package would be referred to as 2.1.0.0.PWD

Other Taxonomy Changes

Bug Fixes:

- New Eurofiling interval arithmetic file included, corrects calculation of threshold for product and division where operands are of different sign
- Systematic mapping error for sums over an open axis in validation rules corrected (several rules reactivated as a result)
- Incorrect inclusion of some tables in modules via incorrectly defined assertion sets corrected.
- Corrected exclusion of default member from open axis hypercubes (where required)

Changes

Triggering of validation rules (via preconditions) limited to only the exact set of tables as specified in the validation rule documentation, rather than previous approach of taking into account where identical data points enabled the same rule to be applied on other (sets of) tables. Validation messages should now more closely align with the identified problem.

v2.1.0 (“2014/03” Package) Public Consultation

Differences c.f. DPMs published accompanying ITS.

- Addition of general information table A00.01 (equivalent to C00.01 and F00.01, to be reported with all Asset encumbrance instances).

Corrections to align with ITS, that are not “backwards compatible at the instance level”:

- C02.00 r210 (“Equity”) changed MC member used in order to align with C07.00a
- C07.00 (all subtables) delete c020 (“Of which: arising from default fund contributions”)
- C09.01 restriction (grey shading) removed for c050 to c060 of r100
- C25.00 added restriction (grey shading) to {r030, c110} and {r040, c110}
- F08.01 (a+b) missing column 037 (“Hedge Accounting”) added (identical to F1.2 row 150)
- F40.01 missing column 095 added (modelled similarly to C27.00 counterparty sector)
- F41.02 deleted restriction of {r020, c030}
- PL members' names corrected. The term “designated” deleted in the following cases:
 - 2591 PL:x19 Financial assets designated at fair value through profit or loss. Hybrid contracts ~~designated~~, Financial liabilities designated at fair value through profit or loss. Hybrid contracts ~~designated~~
 - 3205 PL:x55 Financial liabilities designated at fair value through profit or loss. Hybrid contracts ~~designated~~
 - 3208 PL:x58 Financial assets designated at fair value through profit or loss. Hybrid contracts ~~designated~~

Incremental addition of Asset Encumbrance reporting requirements:

- New framework and taxonomy
- New tables F32.xx-F36.xx
- Additional members in TI, MC and AT

Addition of Forbearance and Non-performing Exposures, and consequent adjustments to existing FINREP tables:

- New tables in FINREP part 1, F18.xx and F19.xx
- F06.00 added c012("Of which: non-performing")
- F09.01 added r021,r101,r181 ("Of which: non-performing"), removed r020,r100,r180 ("Of which: Defaulted")
- F20.04 removed c020 ("Of which: defaulted"), added c022 ("Of which: debt forbearance"), c025 ("Of which: non performing")
- F20.05a removed c020 c020 ("Of which: defaulted"), added c022 ("Of which: debt forbearance"), c025 ("Of which: non performing")
- F20.07 add r012 ("Of which: non performing")
- F30.02 removed r020 ("of which: non performing"),r130 ("of which: defaulted"), added r021, r131 (both "of which: non performing")
- F31.01 changed categorisation of r100 ("of which: defaulted")
- New Dimensions PFS (performing status) and FBS (Forbearance status)
- Additional members in IM and PL

Minor corrections to labelling to align with EC publication of ITS:

- C05.02 corrected label of r090 and r120 to r140
- F40.01 corrected label of column 090

v2.0.1 (Technical correction release)

Bug Fix – duplicate locator links in some files

v2.0.0 (Public Release)

Bug Fixes:

- Systematic mapping error affecting many Hierarchies (resulting in them being out of order) corrected.
- Inclusion of RewriteUri element in catalog.xml
- Removal of .taxonomyPackage.xml file
- Interval Arithmetic libraries updated
 - Handle "INF" for decimal attributes
 - Handle empty sequences

DPM Corrections

- Correction of naming of two flow type members, which were missing the "{flow}" required by naming convention used for metrics:

1187 (md69) Changes in Defined benefit obligations other than Current service cost, Interest cost, Contributions paid by plan participants, Actuarial gains and losses, Foreign currency exchange, Benefits paid, Past service cost, Business combinations or divestiture (*flow*)

1190 (md72) Changes in equity other than those explicitly reported (*flow*)

V2.0.0 (Public Consultation)

Baseline