ES-BE-CB TAXONOMY

Introduction

The advent of Digital Business Reporting due to the XBRL mandates requiring business reporting in electronic XBRL format to the relevant regulatory authorities or to the segments of the public in various global jurisdictions necessitated the development of specific XBRL taxonomies to cater to those reporting needs.

The XBRL International's Taxonomy Architecture Guidance Task force is in the process of developing a Taxonomy Architecture Guidance document which will explain the details of the key architectural features of the various XBRL Taxonomies developed globally facilitating various reporting needs.

This document will also explain the reasons and impact for adopting a particular Taxonomy architecture.

Thus in view of above it will be great if you are able to help us - the XBRL International Taxonomy Architecture Guidance Task Force Project Members in documenting the relevant details as mentioned above about your Taxonomy and in answering any question about your Taxonomy.

We, on behalf of XBRL International, thank you for all your help in advance.

Purpose of the Document – Version 1.01

In the past, XBRL International has issued governance documents such as FRTA and FRIS.

These documents are now considered as obsolete, due to new specifications such as XBRL Dimensions and XBRL Formula.

During the developments of taxonomies, it has also been observed that, for a given feature, it was possible to determine more than one best practice, depending of the options taken by the taxonomy: introduction of extensions, usage of tuples, dimensions, formula…

In order to determine the various types of taxonomies and possible best practices, it has been decided to gather feedback on the various options taken by the taxonomies in the world.

This questionnaire is used to gather the choices made for various features in a given taxonomy.

If the length of a response is too large to be contained in a cell, it is possible to introduce it as an annex and to put a hyperlink in the cell. If needed, you may provide feed-back in the form of remarks on existing questions or proposal of new questions.

The purpose of this document is to capture essential details of XBRL taxonomy's architecture. The analyst needs to keep in mind the level of details of that need to be captured which will facilitate analysis and comparison of the specific taxonomy with the rest of the taxonomies.

Please note that the items marked with * were considered as mandatory to report.

General

	1.0	Context of the taxonomy *If needed, explanations about the taxonomy and its context*	The taxonomy has been developed by the Bank of Spain´ Central Balance Sheet Data Office (CBSO). It extends from the Spanish GAAP Taxonomy for the deposit of individual annual accounts (PGC2007) and from the General Identification Data Taxonomy (DGI).
*	1.1	Purpose of the taxonomy (disclosure/GAAP) *What is the purpose of the taxonomy? Is it for Business reporting? Financial reporting? External disclosures? Corporate actions? Or does it represent the accounting standards of a jurisdiction?*	The taxomomy is used by the contributing companies in the Spanish CBSO which has as main function to collect and analyze the economic and financial information voluntarily submitted by Spanish non-financial corporations. There are two versions of the taxonomy (general and reduced, for small companies).
*	1.2	Type of data represented *Related to 1.1, what kind of data does the taxonomy store? Is it business reporting data? Transactional data? Or both, does it have numbers or textual content or both?*	The taxonomy contains reporting data. The majority are monetary data.
*	1.3	Closed or open taxonomy? Extensions allowed? *Has the taxonomy been used to be closed or open? Is it being used in a mandate where extensions to the taxonomy are allowed? Are the extensions mandatory?*	Open taxonomy.
*	1.4	Stakeholders of the taxonomy. *Who are the owners, and users of the taxonomy? For example, a GAAP taxonomy adopted by a securities regulator, and extended to have its own reporting requirements and being used by companies to report, and investors to consume data will have stakeholders like the accounting standards setter, securities regulator, reporting*	The owner is the Bank of Spain´ CBSO. The users are the non-financial corporations that participate in the distribution of their data for the statistics developed by the Bank of Spain´ CBSO.

		platform creator, companies, investors etc.	
	1.5	Business case details	
		The business requirements could be a very detailed response added as an annexure, like the given example.	Annexure I
	1.5.1	Number of expected users	Around 6.000 non-financial corporations.
		Number of users of this taxonomy, including all stakeholders.	
	1.5.2	Expected Costs	Not publicly available.
		Costs that have incurred, any budgetary details if available.	
	1.5.3	Quantified Benefits	There are important benefits, as the objective of the taxonomy is to facilitate the sending of accountant and general information on the companies.
		Were they any quantified benefits achieved once the XBRL system was adopted? Fill only if available and relevant to the taxonomy.	
	1.5.4	Other Expected Benefits	
	1.5.5	Actual experience as compared to above expectations	
	1.5.6	Other	
	1.6	How mature is the taxonomy?	
*	1.6.1	Number of versions *Number of versions of the taxonomy that have been created, what was the frequency of version creation?*	6 Annually
*	1.6.2	Time since used *Since how long the current taxonomy in question has been used? All the versions, if possible you could provide a version*	Since 2006 ES-BE-CB-2006-12-31 ES-BE-CB-2007-12-31

		breakdown.	ES-BE-CB-2008-12-31
			ES-BE-CB-2009-12-31
			ES-BE-CB-2010-12-31
			ES-BE-CB-2011-12-31
*	1.6.3	Number of instances	Around 9000
*	1.7	Base Language? *What is the base language of the taxonomy? Which means what language are the XML tags, and the documentation created in? What are the other language labels does the taxonomy have?*	Spanish
*	1.8	Is there a filing manual? Taxonomy guidance document? *Has a filing manual been provided? How detailed is it in terms of providing taxonomy details? Attach the document or link to access the document if possible.*	Yes, there is a filing manual and also a brief document that describes the taxonomy, presents the novelties of each new version and explains the structure of the taxonomy.
*	1.9	Statistics	For the last version and own concepts (not derived from the taxonomies extended):
		Total number of concepts	
		Primary item	222
		Dimensions	3
		Hypercubes	15
		Domain members	0
		Tuples	11
		Others	
*	1.10	Industries covered? *What are industries covered? Provide as standard names as you*	All non-financial sectors

		can.	
*	1.12	Common reporting practices included?-Are concepts defined on common reporting practices or standards or both? *Some taxonomies, especially financial reporting do not contain common reporting elements. Mention if they do or they don't.*	No
*	1.13	XII recognition status	Not requested
	1.14	Other comments	
	1.15	Link to the taxonomy *If the taxonomy is publicly available, please specify where it can be found*	http://www.bde.es/bde/en/areas/cenbal/Descarga_del_cue/Descarga_del_cu_ae4132256714921.html

Overall Architecture

*	2.1	Entry points *Single, Multiple, No Specific Entry points example COREP Taxonomy? How many?* *By industry, by standards, by type of period, by type of entity (related to proportionality), by language(s)* *Minimum tagging entry-point* *Could be used directly (clarification required)* *Includes version information in filenames (e.g. date)*	There are two entry points: one for the general version of the taxonomy and another one for the reduced version. It is made by type of entity. Yes, it includes the date in filenames.
*	2.2	Folder & file structure *How are the schema and linkbase files created? How are the segregated? How are they stored in a folder? You could add the folder structure diagram to the annexure for details.*	All the files are in the same folder.
*	2.3	Is the architecture based on a form design? *Does the taxonomy architecture directly mimic the disclosure forms? Which means that the linkbase structures, folder structures, schema files, labels etc will be form specific, this could also mean that there*	Architecture was based on a previous analysis of the data model.

		might not be normalization done across forms. Provide your comments and observations.	
*	2.4	How have namespaces been used within the taxonomy? *Does the namespace signify anything in the taxonomy? What does it represent?*	The namespaces signify the general version of the taxonomy and the reduced one, considering the type of entity that has to report the information.
*	2.5	Is the taxonomy in one namespace? Are different 'sections' of the 'same' taxonomy in different namespaces? Are there multiple namespaces from importing external taxonomies?	There are two sections, the general and the reduced ones. There are multiple namespaces from importing external taxonomies (Spanish GAAP and DGI).
*	2.6	Versioning methodology? *Versions include date?* *Renaming of files for new versions* *Do element names remain constant over taxonomy versions?* *Frequency of new versions*	Versions include date Elements are renamed of files for new versions The frequency is annual.
*	2.7	To what extent are context periods expected to vary throughout the report? e.g. current reporting period and comparative reporting periods	Information requested for the following time context (current and two previous comparative years)
*	2.8	Conformance to FRTA Is the taxonomy complying with FRTA, or intends to comply with FRTA. If it does not what kind of clauses of FRTA or exactly which ones it does not comply with. Do they have it documented?	Yes
*	2.9	Conformance to any other best practices (GFM, EFM etc.)	No
*	2.10	What meaning is ascribed to the Entity context element?	The Entity context contains the identification code from the National Tax Agency.
*	2.11	Whether there is separate documentation reflecting on the architecture of the Taxonomy and location of the document? Or everything is in the same one.	Everything is in the same one.

Details

Schema

*	3.1	Naming convention for element names? *What is the naming convention of the element name? Is some convention being followed? Is it LC3 or have the authors created their own convention, if yes then what is the convention and what purpose does this convention serve.*	The first letter of every word is in block capitals.
*	3.2	Are namespaces stable across versions of the taxonomy?	No, it is not, due to the date of the version which is included in the namespace.
*	3.3	Is the balance attribute used to define the monetary items?	Yes
*	3.4	Are there concept(s) which should be normally negative?	Yes
*	3.5	Have any additional XBRL standard data types (apart from the normally used monetary, shares etc?), have the non-num and num data types libraries be used? Have any new unconventional data types created.	No
*	3.5	Is the type registry schema (dtr.xsd) used?	No
*	3.6	New arcroles? *Have any ne arcoles been created? If yes, then which linkbases are they being used and why have they been created?*	No
*	3.7	Separate schema files for element declarations? If so, then what are	Yes, there are three separate schemas: one for the general

		they criteria of differentiation?	questionnaire, one for the reduced version and the third one for the common elements.
*	3.8	Dimensional and non-dimensional elements - are defined in same schema? Or separate schema	Yes
*	3.9	Have any new attributed been created?	No
*	3.10	Do the attributes require software applications to custom build an interpretation of they are for informative purpose? If so, then what?	Our attributes do not require software applications
*	3.11	Do any of the data types require customization in the application? Or can the base xml schema spec be enough for interpretation?	The base xml schema spec is enough for interpretation
*	3.12	Extended link roles "Separate schema files for extended link roles?	No
*	3.13	Naming style for ELR Id, URI? Is it a standard convention that everyone is following? (Namespace/role/Id)? Or is it different?	URI It follows namespace/role/Id
*	3.14	Is used on selected for all linkbases? Irrespective of the extended link being used in the linkbase or not?	Yes
*	3.15	Are sort codes used in ELR definitions? What is the pattern	No
*	3.16	Generic linkbase used to provide definitions for ELRs (in IFRS taxonomy)"	No

Label Linkbase

*	4.1	Multiple languages? Multiple files? Single file?	No, single language. Multiple files, there are two files for each schema.
*	4.2	Standard label construction convention?	The labels are those appearing in business templates.
*	4.3	Are labels concatenated based on other relationships to give a long,	No, we do not use concatenated

		unique and descriptive label?	labels.
*	4.4	New label roles created? What are the purpose(s) of the label?	Yes, the terseLabel role to document the mapping between XBRL codes and the codification.
*	4.5	Are the labels unique?	Yes
*	4.6	Are preferred, negated, total or other labels used, does the presence of these give specific meaning to the concept?	No. See answer to question 4.4.
*	4.7	Are documentation labels present? What purpose do documentation labels and references serve? How do they achieve that purpose? - e.g. Contain reference text or pointers to references? How is it proposed to maintain these documentation labels and who controls changes?	No
*	4.8	Is style guide for labels available?	No
*	4.9	Do all items have a label - including hypercube items, dimension items, domain members, tuples ?	Yes
*	4.10	Is the generic linkbase used for labels? Is a generic linkbase used rather than a label linkbase	No

Reference Linkbase

*	5.1	Are there reference linkbase(s)?	Yes
*	5.2	Is the standard reference part schema used?	No

*	5.3	Are alternative reference part schema(s) provided?	Yes. We have reused this one from PGC2007: http://www.icac.meh.es/taxonomia/pgc-2010-01-01/auxiliares/pgc-07-ref-2008-01-01.xsd
*	5.4	Reference roles used?	No
*	5.5	References defined in one file, or modularized based on schema? or standards?	The references are defined in a single XSD schema file (see answer to 5.3).
*	5.6	References defined for all elements? Or only non-abstract, but including axis, tables and members?	References are defined for
*	5.7	Are they any references created for Extended Link Roles (ELRs)?	No
	5.8	Is order attribute used for references? Is there a sequence for reference parts?	No
*	5.9	Do references complement or replace documentation labels? What is the stated purpose of the reference linkbase?	References complement information contained in labels. The purpose is providing information about the mapping between XBRL items and the numeric coding of the elements in the national accounting regulation.
*	5.10	Are URLs or text Note references used? If so, how are they constructed and maintained?	Text notes are used. They are maintained through manual edition every time a new version is released.
*	5.11	Is generic linkbase used for references? s Is a generic linkbase used rather than a reference linkbase?	We use a reference linkbase, not a generic linkbase.

Presentation Linkbase

*	6.1	Grouped by accounting standards/regulatory authorities-Separate ELRs to represent the different accounting standards of reporting or for	Grouping is built on separate ELRs to represent the different sections

		common reporting practices or for separate disclosures?	of the paper-version form.
*	6.2	Any elements remain unused in presentation linkbase?	No
*	6.3	What is the stated purpose of the Presentation linkbase?	Providing a human-readable version of the instances
*	6.4	Does preferred role being used to specify? Or require any kind of interpretation? Like the negated?	No

Definition Linkbase

*	7.1	Is the dimensional hierarchy aligned against the presentation?	Yes
*	7.2	Is the segment element, the scenario element or both used? Are multiple base sets used?	Only scenario. No.
*	7.3	Are multiple domains used?	Yes
*	7.4	Are the dimension members hierarchised?	No
*	7.5	Are there domain members that are not usable?	No
*	7.6	Are inclusive hypercubes closed (closed attribute set to "true")?	No
*	7.7	Are negated hypercubes (notAll arcrole) used? Why or why not?	Yes. To exclude combinations with no sense in 2-dimensional tables.
*	7.8	If so, are negated hypercubes closed (closed attribute set to "true")?	No

*	7.9	Are hypercubes reused in the DTS? Extent of reuse?	No.
*	7.10	Are hypercubes defined in their own extended link role (ELR)?	Yes
*	7.11	What is the usage of the targetRole attribute in the sequence of dimensional arcs?	Its value contains the name of the related hypercube.
*	7.12	Are dimensions redefined in the hypercubes?	No
*	7.13	If so, are they hierarchised?	No
*	7.14	Are there empty hypercubes?	No
*	7.15	Are there hypercubes with an empty dimension (forbidding hypercube)?	No
*	7.16	Are all the dimensions applied to primary items? Or there are some dimensions kept open to be applied?	All dimensions apply to primary items,
*	7.17	Is definition linkbase used for non-dimensional relationships?	No

Calculation Linkbase

*	8.1	Are the weights limited to -1 and 1? (Yes/No)	Yes
*	8.2	If no, then what are they used for?	
*	8.3	Does the filing rule specify decimals or precision or both? (decimals/precision/both)	decimals

Formula Linkbase

*	9.1	Is XBRL formula technology used?	No
*	9.2	Have assertions been used?	No
*	9.3	Have formulas been used?	No
*	9.4	Does it have computation formula calculations?	No
*	9.5	Is every assertion or formula identified?	No
*	9.6	Is there a convention for the identification of assertions / formulas?	No
*	9.7	Are tolerance margins used?	No
*	9.9	How are tolerance margins defined?	No
*	9.10	Are generic messages used?	No
*	9.11	Are assertions used together with calculation linkbase hierarchies?	No

Data Models

*	9.1	Single axis tables? How have they been modeled? Simple hierarchies, Tuples, Typed Dimensions or explicit dimensions-How a list is modeled?	We have tables with 1 axis and 2 axes, tuples and explicit dimensions.
*	9.2	Multiple axis tables? How have they been modeled? How a matrix is modeled?	We have modeled 2-axis tables using a hierarchy like this: Hypercube – Explicit dimension – Dimension domain – domain member
*	9.3	Textual data? With numbers/dates?	There are elements defined with StringItemType. They are not numbers nor dates. We use specific data types for them.
*	9.4	How are roll up calculations modeled?	With a simple item. The elements that must be added up are linked through the weights +1 / -1 in the calculation linkbase.
*	9.5	How are roll-forward (movement analysis) calculations modeled?	We use two strategies: as simple items added up (see answer 9.4) or

			with dimensional tables, where the concepts to be added are domain members.
*	9.6	Mandatory and non Mandatory disclosures?-Methods of enforcing mandatory disclosures.	Collaboration with the Central Balance Sheet Data Office is non-mandatory in Spain as a general principle. We can't enforce mandatory reporting. There are no mandatory sections inside the forms.
*	9.7	Business rules represented-Methods of representing business rules through formulas, formal presentation structure of the financial statement or report, calculation linkbases and other external mechanism	Business rules are stored in an external repository. They are not part of the taxonomy.
*	9.9	Multiple disclosure reports?-Whether it accomplishes the task of filing to multiple regulatory agencies for example HMRC and the Companies house	No.
*	9.10	Does the taxonomy cover a single purpose/form or multiple?	It covers two subtypes of form.
*	9.11	Does the taxonomy cover the requirements of more than one user?	No
*	9.12	Definition linkbase used for?	Dimensional tables
*	9.13	What meaning does instant and duration have?	They have the usual meaning in accounting: instant for a single moment of time; duration for an interval with startDate and endDate.
*	9.14	What period type(s) are used for narrative items?	Duration
*	9.15	What period type(s) are used for dates?	N/A
*	9.16	What period type(s) are used for abstract items?	Some of them are instant, other duration.
*	9.17	How are balancing items ("other" in a list) modelled?	With a domain-member "others" in a dimension.
*	9.18	How are other participants in the report content modelled?	The ES-BE-CB taxonomy is publicly available for extension by other participants.

Taxonomy Owner Details

Name	Central Balance Sheet Data Office
Contact details	cenbalan@bde.es
Organization	Bank of Spain
Comments	

TAG-TF Analyst Details

Analyst Name	
Time taken	
Date	
Comments	

Annexure I

This is sample text.

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