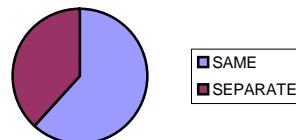**XBRL ADOPTION AND USAGE QUESTIONNAIRE. Preliminary results at 2008-10-22**

Results of the Best Practise Survey in www.corep.info

www.eurofiling.info/data/documents/CX-nnn/CX-086b-XBRL-adoption-and-usage-questionnaire.doc

Data based on COREP can be reported on a solo or consolidated basis. Do you use separate taxonomies, or other solution?

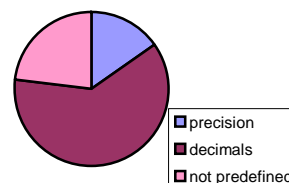|	*SAME*	*SEPARATE*
Number of countries	8	5

By using the same taxonomy the discrimination of solo and consolidated is being done by adding a dimension in the segment or senario element or by providing the information in the header of the file.

XBRL provides two methods of communicating the precision of a numeric fact: precision or decimals attributes.
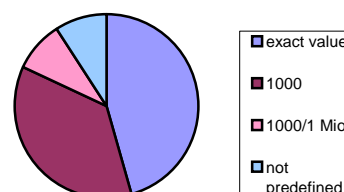
a)   Have you specified for your reporting institutions which method is to be used?

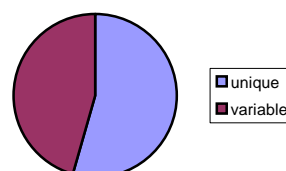|	*precision*	*decimals*	*not predefined*
Number of countries	2	8	3

b)   Have you predefined an accuracy of the data to be reported, i.e. in two decimals or thousand or million or as exact monetary amounts?

	exact value	*1000*	*1000/1 Mio*	*not predefined*
Number of countries	5	4	1	1

c)   Do you handle minor rounding variations with a unique threshold or with variable threshold/s?

	unique	*variable*
Number of countries	6	5

d)   Do you use additional solution/s to handle rounding differences?
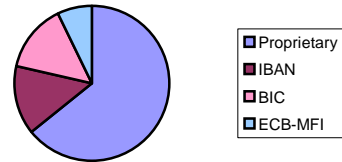
2 countries explained that margins on calculation rules are specified (NL, PL).
1 country uses a unique percentage that applies to all calculations (FI).

XBRL defines three items for use in identifying who sent the reporting data and for which period: Institution code, Scheme identifier and Reporting period.
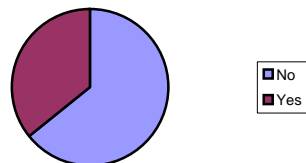
a) What codification is used to identify the reporting institution (IBAN/BIC/ECB-MFI/Proprietary…)?

	Proprietary	IBAN	BIC	ECB-MFI
Number of countries	9	2	2	1

Legend: Proprietary, IBAN, BIC, ECB-MFI

b) Do you ask for additional data for identifying the reporting institution?

	No	Yes
Number of countries	9	5

Legend: No, Yes

Examples: contact details of the preparerer, company name, type of identification code etc.

c) How did you extend your national taxonomies to include this requirement?

‣ Additonal taxonomy to be imported by each instance.
‣ Additional hypercube that links to the segment element.
‣ Specific tag in an XML structure (XML envelope) wrapped around the XBRL instance.

Some regulators have specified that a reporting institution can only sent a report for one template in one reporting period, but other regulators allow the composition of the data in one instance file for several reporting institutions, templates and periods. Which rules have you defined?

Rules:	Number of countries
One institution for one template in one reporting period.	4
Several institutions with several templates for one reporting period.	1
One institution for several templates in one reporting period.	6
Several institutions with several templates for several reporting periods.	1
One institution with several templates for several reporting periods.	1

Do you ask for (or have created) additional information that the one present in the CEBS (or local regulator) package? If yes, how did you extended the taxonomy? Did you only referred to the CEBS taxonomy or did you look at other countries' taxonomies?
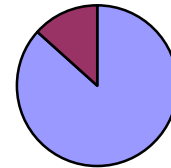
Proceeding:	Number of countries
Taxonomy extensions by using only CEBS taxonomies	6
Additional taxonomy for "general information".	3
XML envelope aroung the XBRL instance.	2
No information added.	4

Did you delete some parts of the taxonomy? If yes, how did you proceed? What impacts did it had on the validation (calculation linkbase / formulas)?

Proceeding:	Number of countries
Unused part were disabled, calculation linkbase is not used.	5
Unused part were disabled, calculation linkbase is adapted.	2
Unused part were disabled.	3
No extensions.	5

Do you expect the XBRL instance to be in a character encoding different from UTF-8?

	No	Yes
Number of countries	13	2

Additional accepted character encodings: ISO 8859-1 and ISO 8859-15 (FI, BE)

No
Yes