

CIPC

Resolving and Reviewing Validation Messages

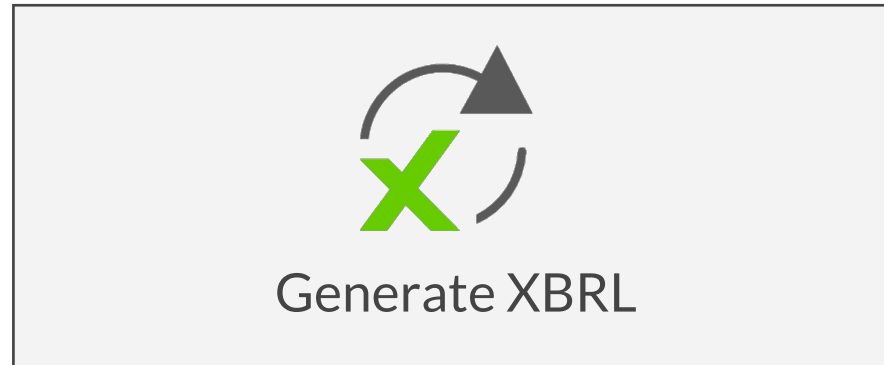
Agenda

- How to generate validation messages
- Identifying different types of validations
- Addressing validations
 - Public Interest Score (Informational)
 - Mandatory Element Missing (Error)
 - Mandatory Element Missing (Warning)
 - Calculation Inconsistency
- Creating a checklist for Mandatory Elements

How Do We Generate Validation Messages?

Generate XBRL

On the XBRL Toolbar...



Creates:

- Validation messages
- Reports

Generation Results

Left Panel

The screenshot shows the 'XBRL Validation' window. At the top, it says 'XBRL Validation' with a red underline. Below that, it says 'Document Generation 1'. A red box highlights a list of error messages, each starting with a red 'E' icon. The messages are: 'message:ec_48', 'message:ec_49', and several instances of 'xbrldie:PrimaryItemDimensionally...'. To the right of the first two messages, the text 'Validation messages' is written in red.

Right Panel

The screenshot shows the 'XBRL Document Generations' window. At the top, it says 'XBRL Document Generations'. Below that, it says 'CIPC IFRS 2019'. A blue box highlights a list of generations, with the first one being 'Changes since last generation' and a sub-item 'Document Changes'. Below this, there is a section for 'Document Generation 1' with a dropdown arrow. It contains an 'Add labels' button, a 'Filing Documents' button, an 'All Facts Report' button, and an 'iXBRL Viewer' button. At the bottom, there is a summary of facts: 20 red, 0 white, 1 blue, 0 white, 45 yellow, 0 white, 0 green, and 493 Facts. The user 'Kim Gresham' and the time stamp 'Nov 11, 8:36 AM, 18s' are also shown.

Notification about changes not captured to document or XBRL

Document

User that created the generation

Time stamp

XBRL Validation Panel

The screenshot shows the 'XBRL Validation' panel for 'Document Generation 1'. It features a 'filter by active section' icon in the top right. A 'message summary' box highlights an error message: 'E message:ec_49'. Below this, a detailed error message is shown: 'E xbrldie:PrimaryItemDimensional...'. The error text reads: 'Fact is tagged in your document, but the axis/member or line item concept for that fact is either not included in your XBRL outline or is included in the wrong location in the outline. To fix this issue, use "Add/Re-add" to add the missing items to the correct outline subsection, then make sure that members and line item concepts are in the correct location in the outline subsection.' A list item '1. Statements of changes in equity' is shown at the bottom, with a callout 'navigate to validation issue' pointing to it. A legend on the left identifies the icons: 'E Error' (red), 'W Warning' (yellow), and 'I Informational' (blue).

CIPC Validation Messages

Look for technical compliance with the Companies and Intellectual Properties Commission (CIPC)

... based on the Business Aspects, Technical Aspects and other authoritative literature



Compliance with XBRL 2.1 and mandatory elements
(will prevent filing)



Should be reviewed and resolved, if possible
(may prevent filing)



Should be reviewed and resolved, if possible
(may prevent filing)

Common Validation Messages

Public Interest Score



WARNING: "Public interest score" IS NOT calculated properly.

Public interest score* = (Turnover/1 million) + (Third Party Liability/1 million)

Example:

(Turnover/1 million) = $3\,343\,674\,000 / 1\,000\,000 = 3\,343,67 \Rightarrow 3\,344$

(Third Party Liability/1 million) = $224\,991\,000 / 1\,000\,000 = 224,91 \Rightarrow 225$

(Turnover/1 million) + (Third Party Liability/1 million) = $3\,344 + 225 = 3\,569$

Always round numbers up

**New to the 2019 taxonomy*

Mandatory Fact Missing (Error)



ERROR: The value "Full registered name of company" MUST be reported for the current reporting period.

The concept shown should be applied directly to the document, if possible

If it cannot be added in the document, then it should be added in a non-printing section

Mandatory Fact Missing (Warning)



WARNING: The value of "Cash flows from (used in) financing activities" SHOULD be reported for the current reporting period.

If the element is disclosed in the report, then apply the concept

If the element is not disclosed, it should be tagged as a nil value and an XBRL footnote should be applied to explain why the value is not reported

Calculation Inconsistency



A calculation total reported in your document is inconsistent with an XBRL-calculated value. **The line items summing to the total may be incomplete, have incorrect positive or negative values, or have incorrect calculation weights.**

Calculation inconsistencies on the financial statements should be resolved, unless the calculation inconsistencies are for members on an axis. Calculation inconsistencies in the footnotes should be reviewed, but not all inconsistencies can be resolved, as footnote disclosures may correctly contain some but not all, of the calculation components.

What is a Calculation Relationship?

A calculation relationship shows the **relationship between concepts**



		Year Ended 31 December		
		20XX	20XY	20XZ
+	Profit (loss) credit	77 421	76 584	77 421
+	Other comprehensive income (loss) credit	(31 972)	(30 123)	(31 972)
=	Comprehensive income (loss) credit	50 240	65 190	50 240

concepts with the **same balance type** as the total will be **added**

concepts with the **opposite balance type** will be **subtracted**

Where are Calculation Relationships Defined?

The CIPC taxonomy defines a set of calculation relationships between multiple concepts

Comprehensive income  

Details Presentations **Calculations** References Members

Calculations

[410.000] Statement of comprehensive income, OCI components presented net of tax

Comprehensive income =

- + Profit (loss)
- + Other comprehensive income

[420.000] Statement of comprehensive income, OCI components presented before tax

Comprehensive income =

- + Profit (loss)
- + Other comprehensive income

[610.000] Statement of changes in equity

Comprehensive income =

- + Profit (loss)
- + Other comprehensive income

...concepts applied in the report are compared to these defined relationships



Clearing Validation Messages

Creating a Mandatory Element Checklist

The screenshot shows a web browser window with the URL `cipc.co.za/index.php/xbri-programme/`. The navigation menu includes Home, About, Legislation, Publications, Contact Us, Enquiries, and Access, along with a Search CIPC button. The main content area is titled 'Technical Aspects' and contains a list of links. A red dashed line highlights the 'Taxonomy 2019' section, and a red box highlights the 'Taxonomy Mandatory Data Elements' link within that section.

Not secure | `cipc.co.za/index.php/xbri-programme/`

Home About Legislation Publications Contact Us Enquiries Access Search CIPC

Technical Aspects

Technical information mostly relevant only to software service providers of client-side software:

- Filers Guidelines: Technical Aspects
- **Taxonomy 2019** (Incorporates 2017, 2018 and 2019 IFRS updates)
 - Taxonomy
 - Taxonomy Release Notes
 - Taxonomy Illustrated
 - Taxonomy for Download
 - Taxonomy Sample Files
 - Taxonomy Data Model
 - **Taxonomy Mandatory Data Elements**
 - Taxonomy Architecture Framework

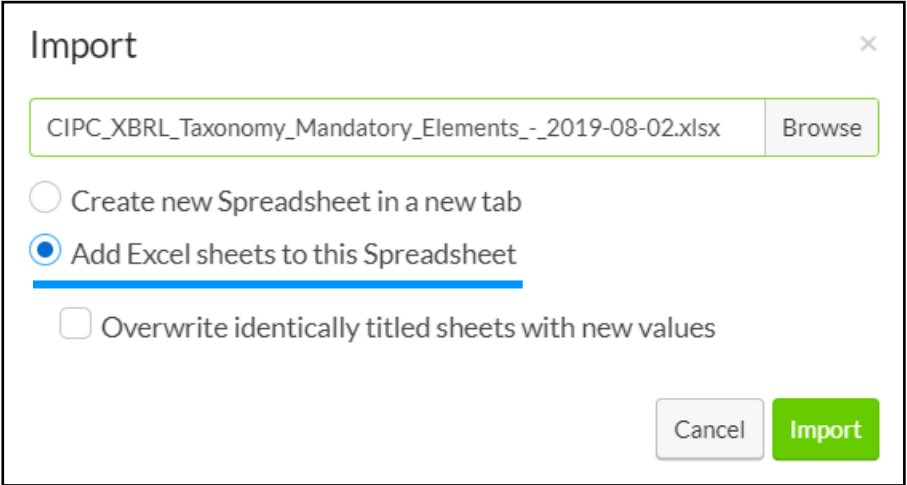
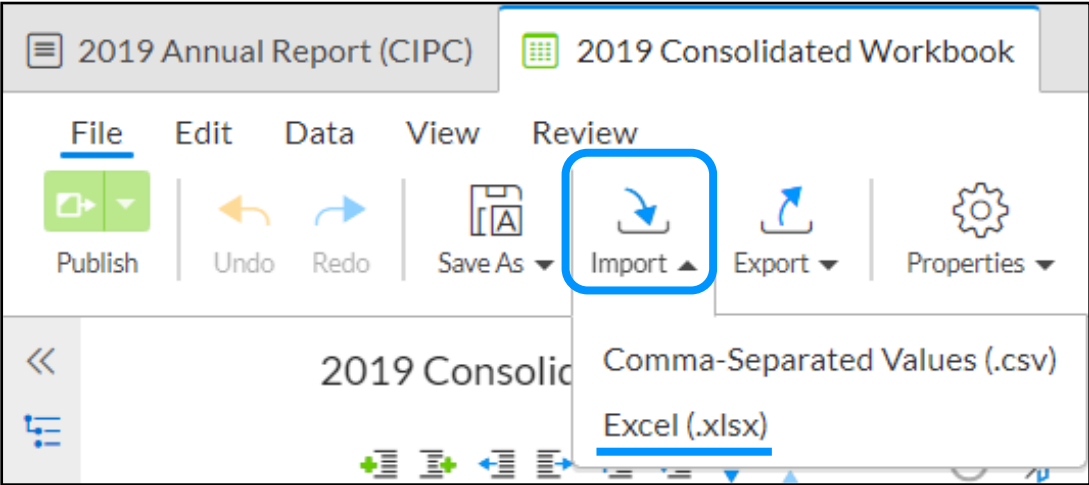
[Taxonomy Mandatory Data Elements](#)

2019 Mandatory Data Elements

Leverage the list of mandatory elements provided to create a checklist in Workiva....

	A	B	C	D	E
1	last update: 2019-08-02				
2	prefix	element id	label	severity	comment
3	ifrs-full/smes	Assets	Assets	warning	
4	ifrs-full/smes	CashAndCashEquivalents	Cash and cash equivalents	warning	
5	ifrs-full/smes	CashFlowsFromUsedInFinancingActivities	Cash flows from (used in) financing activities	warning	
6	ifrs-full/smes	CashFlowsFromUsedInInvestingActivities	Cash flows from (used in) investing activities	warning	
7	ifrs-full/smes	CashFlowsFromUsedInOperatingActivities	Cash flows from (used in) operating activities	warning	
8	ifrs-full/smes	ComprehensiveIncome	Comprehensive income	warning	
9	ifrs-full/smes	Equity	Equity	warning	
10	ifrs-full/smes	EquityAndLiabilities	Equity and liabilities	warning	
11	ifrs-full/smes	IncreaseDecreaseInCashAndCashEquivalents	Increase (decrease) in cash and cash equivalents	warning	
12	ifrs-full/smes	ChangesInEquity	Increase (decrease) in equity	warning	
13	ifrs-full/smes	Liabilities	Liabilities	warning	Severity changed to 'warning'
14	ifrs-full/smes	OtherComprehensiveIncome	Other comprehensive income	warning	
15	ifrs-full/smes	ProfitLoss	Profit (loss)	warning	
16	ifrs-full/smes	ProfitLossBeforeTax	Profit (loss) before tax	warning	
17	ifrs-full/smes	Revenue	Revenue	warning	Severity changed to 'warning'
18	cipc-ca	SoftwareName	Software name	warning	New mandatory element, applicable only for CIPC taxonomy 2019
19	cipc-ca	SoftwareVersion	Software version	warning	New mandatory element, applicable only for CIPC taxonomy 2019
20	ifrs-full/smes	IncomeTaxExpenseContinuingOperations	Tax expense (income), continuing operations	warning	
21	cipc-ca	ThirdPartyLiabilities	Third party liabilities	warning	New mandatory element, applicable only for CIPC taxonomy 2019
22	cipc-ca	Turnover	Turnover	warning	New mandatory element, applicable only for CIPC taxonomy 2019
23	cipc-ca-enum	TypeOfAssurance	Type of assurance	warning	New mandatory element, applicable only for CIPC taxonomy 2019

Import from Excel



Select *Add Excel sheets to this Spreadsheet*

Mandatory Elements Added to Existing Spreadsheet

2019 Annual Report (CIPC) | 2019 Consolidated Workbook

File Edit Data View Review

Publish Undo Redo Save As Import Export Properties Permissions Health Rename

2019 Consolidated Workbook

Dates Page
Note Naming and Numbering
Accounting Policies
Sync data
mandatory elements

	A	
1	last update: 2019-08-02	
2	prefix	element id
3	ifrs-full/smes	Assets
4	ifrs-full/smes	CashAndCashEqu
5	ifrs-full/smes	CashFlowsFromU
6	ifrs-full/smes	CashFlowsFromU
7	ifrs-full/smes	CashFlowsFromU
8	ifrs-full/smes	ComprehensiveIncome
9	ifrs-full/smes	Equity
10	ifrs-full/smes	EquityAndLiabilities
11	ifrs-full/smes	IncreaseDecreaseInCashAndCashEquivalents
12	ifrs-full/smes	ChangesInEquity
13	ifrs-full/smes	Liabilities
14	ifrs-full/smes	OtherComprehensiveIncome
15	ifrs-full/smes	ProfitLoss
16	ifrs-full/smes	ProfitLossBeforeTax
17	ifrs-full/smes	Revenue
18	cipc-ca	SoftwareName
19	cipc-ca	SoftwareVersion

A1 X ✓ fx last update: 2019-08-02

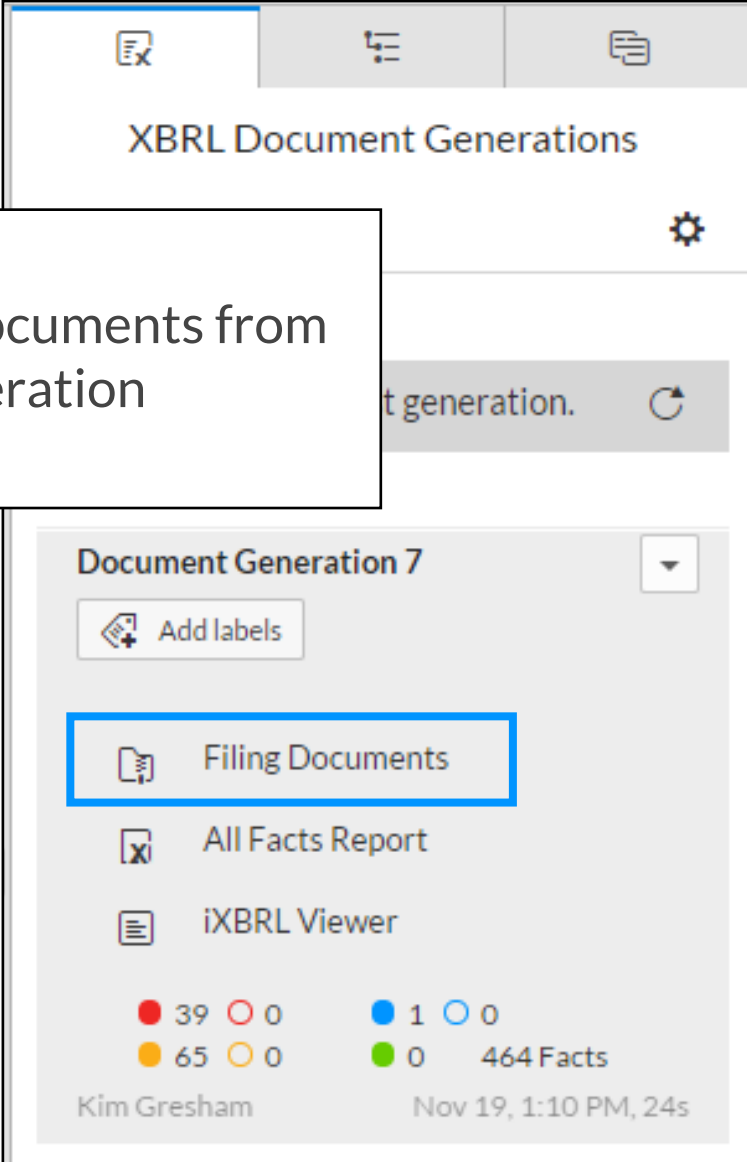
Link values from the Document or Spreadsheet to help track which elements have been disclosed in the document

Creating a Checklist

Ready for Filing?

Filing Documents

Download the Filing Documents from the latest Generation



The screenshot displays the 'XBRL Document Generations' interface. At the top, there are three tabs: a document icon, a list icon, and a document icon. Below the tabs is the title 'XBRL Document Generations' and a gear icon for settings. A button with a refresh icon is partially visible, labeled 't generation.'. The main content area is titled 'Document Generation 7' and contains an 'Add labels' button. A list of options is shown: 'Filing Documents' (highlighted with a blue box), 'All Facts Report', and 'iXBRL Viewer'. At the bottom, there are status indicators: a red circle with '39', a white circle with '0', a blue circle with '1', and a white circle with '0'. Below these are yellow and green circles, both with '0', and the text '464 Facts'. The user name 'Kim Gresham' and the timestamp 'Nov 19, 1:10 PM, 24s' are at the bottom.