Adopting Standard Business Reporting

Report Header tuple and custom validations

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Contents

Introduction

Report Header tuple

The Report Header tuple is a mandatory component of every XBRL 2.1 instance that is to be imported into D2A. It is used to match the instance to the entity's reporting obligations (i.e. the formlist).

The custom validations are the validations APRA performs on each instance over and above the standard XBRL Taxonomy validations.

APRA reporting taxonomy common components

Report header tuple

All APRA XBRL 2.1 reporting taxonomies contain a Report Header tuple. A single instance of this tuple must be provided in each XBRL instance document imported into the D2A client. The information in this tuple is used by the D2A client for unambiguous reconciliation with the entity's reporting obligations.

 The report header tuple has the following properties:

Property	Value
Name	"ReportHeader"
Id	{form_code}_ReportHeader
substitutionGroup	{xbrli instance namespace}:tuple
nillable	false
Content model	sequence (child concepts listed in the order shown below)
Child concept cardinality	All child concepts will have maxOccurs="1". Mandatory child concepts will have minOccurs="1". Optional child concepts will have minOccurs="0".

Child concepts of the report header tuple

Item	XBRL Concept Name	Cardinality	Nillable	Description
Organisation name	OrganisationNameDetails.OrganisationalName.Text	0..1	N	The name of the reporting entity
Reporting period start date	Period.Start.Date	1..1	N	The start date of the reporting period.
Reporting period end date	Period.End.Date	1..1	N	The end date of the reporting period.
Return ID	Lodgment.ReturnIdentifier.Code	1..1	N	The ID of the return for the form

Item	XBRL Concept Name	Cardinality	Nillable	Description
Return Version	Lodgment.ReturnVersion.Number	1..1	N	The version of the return for the form
Return Name	Lodgment.ReturnName.Text	0..1	N	The name of the return for the form
Form Code	Report.Type.Code	1..1	N	The form code associated with this XBRL instance.
Form Version	Report.Version.Text	1..1	N	The form version associated with this XBRL instance.
Form Name	Lodgment.FormName.Text	0..1	N	The form name associated with this XBRL instance.
Reporting Consolidation ID	Miscellaneous.ReportingConsolidationIdentifier.Code	1..1	N	The ID of the reporting consolidation associated with this XBRL instance.
Reporting Consolidation Type	Miscellaneous.ReportingConsolidationType.Code	1..1	N	The unique identifier code for the reporting consolidation when combined with the Reporting Consolidation SubType
Reporting Consolidation SubType	Miscellaneous.ReportingConsolidationSubType.Code	0..1	N	The optional part of the unique identifier code for the reporting consolidation type
Reporting Consolidation Name	Miscellaneous.ReportingConsolidationName.Text	0..1	N	The name of the reporting consolidation associated with this XBRL instance.
Nil Form	Lodgment.NilForm.Indicator	1..1	N	This will only be present in the Report Header tuple if a Nill return is allowed for the D2A form version (i.e. in the D2A client the Form has the Nil Form check box). The value of this item may be true or false.

Because the ABN of the reporting entity is supplied in each XBRL item context it does not appear in the Report Header tuple.

The following concepts have been included in the Report Header for readability purposes so the instance file can be understood by humans without reference to other documentation. These concepts are not required for integration with D2A:

- Organisation name
- Return name
- Form name
- Reporting consolidation name

Example data for the Report Header tuple:

Report header tuple item	Example data
Organization Name	ABC Bank
Reporting Period Start Date	2009-01-01
Reporting Period End Date	2009-12-31
Return ID	6001
Return Version	1
Return Name	Solvency Annual Return
Form Code	LRF_100_0
Form Version	8
Form Name	Solvency
Reporting Consolidation ID	600
Reporting Consolidation Name	Eliminations
Nil Form	False

Locating report header details

The required header details are available in the formlist.xml file created by D2A. The form list is created when the 'Request All New Blank Forms…' operation is performed in D2A, and can be found in the D2A installation directory; \lib\download\<*entity ABN*>\formList.xml.

Custom validations

In addition to XBRL Taxonomy validation, the following validations are performed on each XBRL Instance imported into the D2A Client. XBRL Instances that fail to pass validations with a Severity of "Error" will not be imported into the D2A Client.

Errors

Description	Message Text
The taxonomy namespace in the instance must match one of the reporting taxonomy namespaces supported for the form code and form version specified in the report header.	The reporting taxonomynamespace is not supported for the specified form code version <ffff> <vvvv>.
Ensure that the XBRL instance only contains unique items. An item is not unique if there is another instance of the item with the same context values (i.e. period, entity, and dimension values) regardless of the order of specification[1].	Information concepts **must** not be reported multiple times with the same context. The XXXX concept has been reported multiple times with the XXXX context.
Monetary data must have unit value of "AUD" within the http://www.xbrl.org/2003/iso4217 namespace.	All monetary data must have a unit of AUD.
"Decimals" attribute must be specified rather than the "precision" attribute.	Numeric data must specify accuracy using the "decimals" attribute rather than the "precision" attribute.
Decimals supplied must represent a precision that matches or is greater than the precision specified in the formList (i.e. using the scale factor and precision attributes).	The number of decimals supplied for the numeric data is insufficient for the form scale factor of XXXXX and precision of XXXXX.

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[1] N.B. The following aspects of the context elements is irrelevant in performing the comparison:

- order of specification of the dimensions in the context;
- the context id attribute value;
- the item contextRef attribute value; and
- the number of context element occurrences.

Description	Message Text
Check the instance document matches exactly one reporting obligation in the formlist. There should only be exactly one matching partyreturnList in the formlist for the entity. There should be exactly one matching return in the form list that is unique. Check against the formList.xml: ▪ Entity ABN ▪ End date for header reporting period ▪ Return id ▪ Form code ▪ Reporting consolidation id	The XBRL instance header must correspond to the current formlist.xml. The \<dddddd\> value of \<vvvvvvv\> does not match the expected value of \<eeeeee\>.
The ABN in the entity value in every context must be the same.	The ABN must be consistent in all context entity values provided in the instance document.
Times must not be included in xbrl date contexts.	Date contexts in the XBRL instance must not include times.
Ensure that items on a form that can only have a single dimension value, in the form instance, do not occur with multiple values for that dimension.	The dimension \<xxxx\> value must be unique in each form instance.
When an instance contains a nil form element, it must not contain any XBRL items or tuples as children of the xbrl element except the Report Header tuple.	A Nil Form cannot contain any content items.
The instance must contain exactly one report header tuple.	One report header is allowed in the XBRL instance.
There must not be more than one occurrence of an individual item or tuple as a child of the xbrl element if it has maxOccurs=”1” in the Report Content specification	No more than one occurrence of \<xxxxx\> is allowed

Warnings

Description	Message Text
Check against the optional items in the Report Header match the values in the formList.xml : ▪ Organisation name ▪ Return name ▪ Form Name ▪ Reporting consolidation name	The XBRL instance header should correspond to the current formlist.xml. The <dddddd> value of <vvvvvvv> does not match the expected value of <eeeeee>.
The Date period for all instant item contexts must be within the reporting period specified in the instance header.	The Date of an instance item must be within the reporting period specified in the instance header.
The date period for all duration item contexts must be within the period specified in the instance header.	The duration contexts specified in the XBRL instance must be within the period defined in the instance header.
XBRL Items that are not mapped to D2A Form attributes will be identified.	XBRL Item <xxx> with context <yyy> was not mapped.
XBRL instance contains footnotes.	The footnotes in this XBRL instance should not have been provided. The footnote data will not be imported into D2A or submitted to APRA. Do you still wish to proceed with the import?