Ministry of Corporate Affairs

Filing Manual (for costing taxonomy)

Version 2.0
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For MCA XBRL validation tool (for costing taxonomy) v2.0

PREFACE

This document aims to facilitate the preparation and filing of Cost audit report and compliance report in XBRL format. It provides guidance on the preparation, filing, and validation of Cost audit report and compliance report prepared in eXtensible Business Reporting Language (XBRL) format on the MCA portal.

Purpose of this Document

This document describes the various specifications and guidelines to be followed for preparation of XBRL documents. It also includes the various steps required to be followed for submission of the XBRL documents on the MCA portal.

Intended Audience

This document is intended for use by the companies and the XBRL vendors involved in preparation of XBRL documents and for the public users.
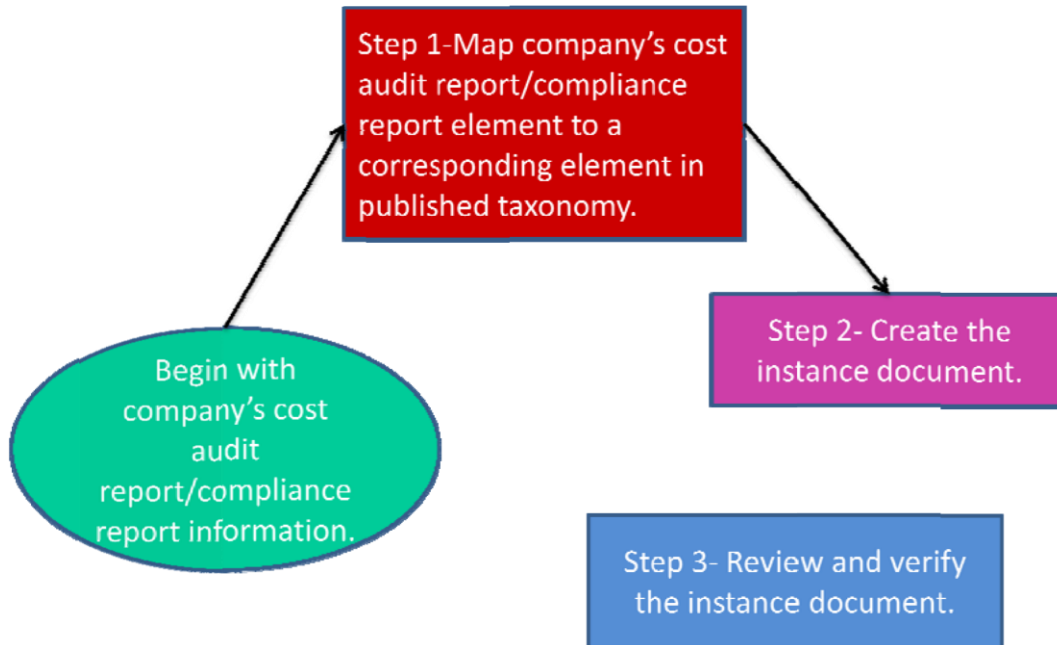
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1 Creation of XBRL instance document

Step 1-Map company's cost audit report/compliance report element to a corresponding element in published taxonomy.

Begin with company's cost audit report/compliance report information.

Step 2- Create the instance document.

Step 3- Review and verify the instance document.

1.1 Map Company's Cost audit report / Compliance report elements to corresponding elements in published taxonomy

Companies have the option to create their own XBRL documents in house or to engage a third party to convert their Cost audit report/ compliance report into XBRL form.

The first step in creation of an instance document is to do tagging of the XBRL taxonomy elements with the various information in the Cost audit report/ compliance report of the company. This would create the mapping of the taxonomy elements with the Cost audit report/ compliance report so that the Cost audit report/ compliance report can be converted into XBRL form.

Mapping is the process of comparing the concepts in the Cost audit report/ compliance report to the elements in the published taxonomy, assigning a taxonomy element to each costing concept published by the company.

Those persons in the company who are most familiar with the Cost audit report/ compliance report should be associated with mapping of costing concepts to taxonomy elements. **The mapping should be reviewed before proceeding further as the complete reporting would be dependent on the mapping.**

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The complete information as contained in the Cost audit report/ compliance report and related documents, should be reported in the XBRL instance documents to be submitted with MCA.

1.2 Create instance document for Cost Audit and compliance report.

Once the tagging of Cost audit report/ compliance report elements with the published taxonomy elements is done, the next step is to create the instance document. An instance document is a XML file that contains business reporting information and represents a collection of costing information and report-specific information using tags from the XBRL taxonomy.

It is to be noted that no extensions to the core Taxonomy will be allowed.

Separate instance documents need to be created for the following depending on the applicability to the company:

(i) Cost Audit report

(ii) Compliance report (For costing period beginning prior to 1.04.2014)

Once the instance document has been prepared, it needs to be ensured that the instance document is a valid instance document and all the information has been correctly captured in the instance document. MCA Validation Tool provides for 'human readable' PDF printable form as well as a view of the instance document.

1.3 Specifications to be followed for creation of instance document

The following are the specifications to be followed while preparing the instance document:

1.3.1 Technical Specifications

1) **The value of the xlink:href attribute in the schemaRef element of the instance document must be according to table shown below:**

Taxonomy	xlink:href value
Cost Audit Report (2012)	http://www.mca.gov.in/XBRL/2012/08/02/Taxonomy/CAR/in-cost-aud-2012-09-07.xsd

Cost Audit Report (2015)	http://www.mca.gov.in/XBRL/2015/04/01/Taxonomy/CAR/in-cost-aud-2015-04-01.xsd
Compliance Report	http://www.mca.gov.in/XBRL/2012/08/02/Taxonomy/CAR/in-cost-com-2012-09-07.xsd

2) The value of the scheme attribute of the identity element in the context must be http://www.mca.gov.in/CIN for indian companies and http://www.mca.gov.in/FCRN for foreign companies.

3) An XBRL instance document must be schema valid according to all schemas in the DTS(Discoverable Taxonomy Set)

4) **The value of identity element in the context must all be x-equal and must be the CIN/FCRN of the company.**

5) An instance must not contain duplicate xbrli:context elements. Duplicate contexts are those which have the same scenario and period elements.

6) Every xbrli:context element must appear in at least one contextRef attribute in the same instance.

7) An instance must not have more than one fact having the same element name and equal contextRef attributes

8) All monetary facts must have the same unitRef attribute.

9) The facts corresponding to a single concept must not have contextRef attributes pointing to contexts with overlapping time period. In case of periodType="instant", it means to have same date, and in case of periodType="duration", it means to have a duration that overlaps. For example: The following contexts have overlapping duration, this would not be allowed.

```
<xbrli:context id="D2010″>
<xbrli:entity>
<xbrli:identifier
scheme="http://www.mca.gov.in/CIN">L24223MH1946PLC005434</xbrli:identifier>
</xbrli:entity>
<xbrli:period>
<xbrli:startDate>2009-04-01</xbrli:startDate>
<xbrli:endDate>2010-03-31</xbrli:endDate>
</xbrli:period>
</xbrli:context>
<xbrli:context id="I2010″>
<xbrli:entity>
<xbrli:identifier
scheme="http://www.mca.gov.in/CIN">L24223MH1946PLC005434</xbrli:identifier>
</xbrli:entity>
<xbrli:period>
<xbrli:startDate>2009-08-01</xbrli:startDate>
<xbrli:endDate>2010-07-31</xbrli:endDate>
</xbrli:period>
</xbrli:context>
</xbrli:period>
</xbrli:context>
```

10) A link:footnoteLink element must have no children other than link:loc, link:footnote, and link:footnoteArc.

11) A link:footnoteLink link:loc xlink:href attribute must start with the sharp sign "#". 12) Every nonempty link:footnote element must be linked to at least one fact 13) Non significant digits for values for numeric facts MUST be equal to "0″.

14) An instance document must not contain unused units

15) If the unescaped content of a fact with base type nonnum:escapedItemType contains the "<" character followed by a QName and whitespace, "/>" or ">", then the un-escaped content must contain only a sequence of text and XML nodes.

16) A fact is defined to have a footnote if it has an id attribute and a link:footnoteArc to a nonempty link:footnote in the same instance.

17) The filing is required to reference certain recognized schemas and linkbase. Filings must always refer to recognized files at the specified URI locations. A reference to a local copy will not be allowed.

18) The xsi:nil="true" attribute must be used only to convey a value that is different from both "zero" and different from not reporting the fact at all, or to identify a fact detailed only by a link:footnote.

19) The value of the decimals attribute of a fact must correspond to the accuracy of the corresponding amount as reported in the financial statements.

20) The content of a numeric fact never has a scale factor

21) Do not define or use units that imply a scale factor on a currency.

22) Text that is shown in cost audit/compliance report at the bottom of a page or at the bottom of a table preceded by a superscript must appear in the instance as the text of a link:footnote element.

23) Each unit should appear with only one scale factor in a given instance.

24) **Every numeric fact must also have an associated unit, and the unit must be declared.**

25) Filers must use one of the taxonomies as specified in the disclosure system as their standard taxonomy.

26) Encoding of all XBRL documents must be "UTF8"

27) The xbrli:xbrl element must not have any facts with the precision attribute.

28) The textual information in the instance document should have the language attribute as 'en'

29) Instance document generated should be as per the valid taxonomy schema otherwise the XML generated will not be properly formed and you might get errors which start with 'cvc'. This is a basic level error and the software vendor needs to be contacted for these errors i.e. cvccomplex-type.2.2. The schema validator used is Xerces from Apache (http://xerces.apache.org/) which is Industry Standard Schema Validator.

30) Default member of any axis should never come in instance document

31) Any context in the instance document must not contain segment element in the entity

32) Namespace of axis, member(If explicit dimension), and item should be same as defined in the taxonomy

33) All the dimensional contexts should be valid with respect to all the hypercubes of at-least one base Set.

34) Non-Dimensional element must not contain scenario or segment element in context referred by contextRef

35) If no value is entered for any Axis having dimension-default, the default value shall be inferred and the same shall be rendered 36) **HTML Guidelines:**

These guidelines need to be adhered to by the companies to provide the textual information in the instance document. Please note that all textual information would be displayed in the viewer tool / converted human readable document as per the format given by the company in the instance document. Please note that the XBRL content will be rendered in multiple media types (including HTML viewer, print medium, small screen devices, pdf etc). It is required that the embedded HTML for providing textual information is properly rendered in each of the media types. Hence, it is prescribed that the HTML contents follow the below guidelines.

   a. All tags must be properly closed and must be in lower case.
   b. The following predefined css classes can be used for displaying.

header1 - top level header header2 -
next level header header3 - even next
level header header4 - even next
level header header5 - bottom level
header bordered - tag with visible
borders unbordered - tag with
invisible borders tableHeader -
headers of the table tableRow - row in
the table tableRowLabel - the label for
a row tableRowValue - A value inside
a table normalText - Normal text
noteText1 - For writing a note level 1 (top level) [notes are text that are important to
mention, but does not match exactly with the context of the text (not to be confused with
XBRL context). The top level will be shown as most important] noteText2 - For writing a
note level 2
noteText3 - For writing a note level 3 noteText4 -
For writing a note level 4 (bottom level)
numericValue - Used for specifying numeric values
nonNumericValue - Used for non-numeric text
highlightedText1 - Highlighted text level 1 (top
level) highlightedText2 - Highlighted text level 2
highlightedText3 - Highlighted text level 3
highlightedText4 - Highlighted text level 4 (bottom level)

c. Specifying style attribute for html tags is not allowed.
d. <div> and <span> tag may be used for organizing content.
e. Multiple classes for the same element can be specified by separating them by space.
f. Only allowed tags are <div>, <span>, <p>, <br>, <table>, <td>, <tr>, <thead>,<tfoot>,
   <tbody>, <th>, <col>, <colgroup>. HTML formatting tags like <b>, <i> etc. arenot allowed.
g. Please avoid more than one level of table nesting.
h. Processing instructions are not allowed.
i. The following entities are allowed -   & < >. No other entities are allowed.

1.3.2 Business Specifications

1. The instance document prepared should conform to the business rules framed by MCA
   for preparation and filing of the cost audit report and compliance report in XBRL mode.
   The business rules are available on the XBRL website of the Ministry
   (www.mca.gov.in/XBRL).

2. It is to be noted that these Business Rules are the minimum set of rules which are required
   to be reported. The complete information as contained in the cost audit report and
   compliance report; should be reported in the respective XBRL instance documents to be
   submitted with MCA. It is to be noted that even if any element is optional or exempted in
   the business rules, but the same is available in the cost audit report/ compliance report,
   then the same should be reported in the instance documents.

3. It is to be noted here that validation of the instance document on the MCA XBRL validation
   tool (for costing taxonomy) is with respect to the taxonomy and the MCA business rules.
   The validation tool is not verifying the quality of tagging, completeness and correctness
   thereof. **The quality of tagging, completeness and correctness of the instance
   document is the responsibility of the company and the cost auditor/ cost
   accountant.**

4. Since the standard taxonomy as published by MCA is to be used and no extensions are
   allowed, hence in such cases, companies are required to strictly follow the calculation
   relationships of taxonomy and derive the totals and sub-totals accordingly. Following the

calculation link base will ensure there are no calculation inconsistencies, except for the unavoidable errors which are due to mutually exclusive extended links.

5. It is suggested that whenever any value or information are adjusted or clubbed to match the calculation relationships (and thus are different from the actual cost audit report/ compliance report of the company), a footnote describing the adjustments made should be provided.

6. While specifying members in case of a typed dimension, the member names should be uniform and in sequential order.
   For eg: While providing product or activity group details in Product or activity group [table] the member may be specified as Product or activity group 1, Product or activity group 2, Product or activity group 3….,
   Similarly while providing cost auditor details in Details of cost auditor [table] the member names may be specified as Cost Auditor 1, Cost Auditor 2, Cost Auditor 3…..

2 Download MCA XBRL validation tool (for costing taxonomy) from MCA portal

A separate tool has been provided on the MCA XBRL portal for validating the generated XBRL instance document. Validating the instance document with the MCA XBRL validation tool (for costing taxonomy) is a pre requisite before filing the Cost audit report and Compliance report on MCA portal. You are required to download the tool from the portal and validate the instance document before uploading the same. The MCA XBRL validation tool (for costing taxonomy) can be downloaded from the XBRL website of the Ministry (www.mca.gov.in/XBRL). Before Validating an Instance document, the applicable taxonomy is to be selected by the user from the drop down option "taxonomy".

In case the user is under LAN network, then he/she is required to click the link 'Proxy Settings' under 'Taxonomy' menu in the tool to enter the Proxy Host and Port along with user name and password. This is to setup the Internet connection, required to download the taxonomy through the XBRL Validation Tool.

3 Load the Instance Document in the validation tool

To load the instance document, you need to click the open button, select the instance document and open it. You need not exit the tool to load another instance document just click on 'open' again in the menu bar to open the next document.

The detail of the company is available under the General Information tag in the XBRL viewer.

4 Use the tool to validate the instance document

The next step is to validate the instance document. The following validations shall be performed by the tool-

- • Validating that the instance document is as per the latest and correct version of taxonomy prescribed by MCA
- • All mandatory elements have been entered
- • Business Rules as specified by MCA
- • Validations relating to XBRL technical Specifications as per taxonomy

See the Business Rules provided on the MCA XBRL portal for further details.

To know about '**How to interpret validation errors'** please refer Annexure – I
For **'List of common errors**' please refer Annexure – II

5 Perform pre-scrutiny of the validated instance document through the tool

Once the instance document is successfully validated from the tool, the next step is to pre-scrutinise the validated instance document with the help of the same tool. For pre-scrutinizing the instance document, a working internet connection shall be required. In the Pre-scrutiny, the server side validations (i.e. validations which are to be validated from the MCA21 system) shall be performed.

6 Final verification post pre-scrutiny of the document

Once the instance document has been successfully pre-scrutinized, the next step is to generate PDF by using 'Export to PDF' functionality in the tool to verify the final instance document. It is imperative that the company and the cost auditor/ cost accountant should use this feature to verify the accuracy of the instance document.

In case there is PDF conversion error or the size of the converted PDF is zero kilobytes, then check the textual information entered in the instance document and follow the html guidelines provided under the technical specifications to correct the instance document and validate and pre-scrutinize again.

Important Note:

Verification of PDF document is essential to ensure that the textual information entered in the instance document is clearly viewable. It shall be ensured that disclosures in this PDF file are as per the Cost audit report/ Compliance report of the company in all material aspects. It may however be noted that due to XBRL taxonomy, HTML guidelines, etc, the display/presentation of these disclosures may not exactly match with those in Cost audit report/ Compliance report of the company. Such variations in human-readable' PDF version of the XBRL document and Cost audit report/ Compliance report of the company are unavoidable, and thus permitted.

In case of validation errors (other than warnings) with respect to non-adherence to the HTML guidelines, PDF document will not be created. For such cases, the HTML guidelines needs to be followed and the instance document needs to be corrected, validated and pre-scrutinized again

7 Attach instance document to the Form I XBRL and Form A-XBRL or CRA-4 based upon the Costing period for which report is filed

Form I-XBRL and Form A-XBRL or CRA-4 are available on the MCA portal for filing in XBRL instance documents by the Company.

First fill up the relevant Form. Thereafter, attach the validated and pre-scrutinised instance document for Cost Audit Report to Form I-XBRL and instance document for Compliance Report to Form AXBRL.

8 Submitting the Form I-XBRL and Form A-XBRL or CRA-4 on the MCA portal

After the forms are filled, you are required to perform pre-scrutiny of the form, sign the form and then upload the same as per the normal eForm filing process. It shall be validated that the attached instance documents are validated and pre-scrutinised from the XBRL validation tool.

Annexure – I: How to interpret validation errors

Once the validation has been performed you will see a list of errors which have occurred. Please follow the instructions given below to interpret those errors -

- • All the Element Names will be shown within single quotes i.e. 'QuantityOfMaterialConsumed'
- • All the values will be shown within square brackets i.e. [In Employment]
- • All the explicit members must come within curly brackets i.e. {MaterialConsumed1Member}
- • All the axis names will be shown within parenthesis i.e. (IdentificationOfProductOrActivityGroupAxis)
- • Errors which start with "cvc" are those which have occurred for the reason that the instance document generated is not as per valid taxonomy schema and the XML is not properly formed. This is a basic level error and the software vendor needs to be contacted for these errors i.e. cvc-complex-type.2.2. The schema validator used is Xerces from Apache (http://xerces.apache.org/) which is Industry Standard Schema Validator.
- • In case of Costing Taxonomy 2012, in some of the errors you might see terms like "table", "axis", "explicit-members" and "typed-members".
  The same has been explained below for your understanding -

  Table (Hypercube) : is a collection of axes (dimensions) when grouped together define an entity.

  Axis (Dimension): is a category used to analyze the information about the items having relationship with a table.

  Explicit-members: are domains that are used to express an explicit dimension. It is an element defined in the taxonomy.

  Typed-members: are domains that are used to express a typed dimension. The dimension value for simple type domain is decided by the user creating instance document.

  For example,
  1) The item 'QuantityOfMaterialConsumed' has a table 'DetailsOfMaterialConsumedOfProductGroupTable' which is described by an axis 'DetailsOfMaterialConsumedOfProductGroupAxis'. This axis is further expressed by explicit-members such as 'MaterialConsumed1Member','MaterialConsumed2Member' etc.

  2) The item 'UnitOfMeasurementForProductOrActivityGroup' has a table 'ProductOrActivityGroupTable' which is described by an axis

'IdentificationOfProductOrActivityGroupAxis'. This axis is further expressed by a typeddomain 'ProductOrActivityGroupDomain' which is a simple type domain whose value is decided by the user preparing the instance document.

• In case warning messages are displayed, these are in respect of non- compliance to HTML guidelines. You should convert the instance documents into PDF through the validation tool and verify the contents of the same. However the warning messages will not disallow the pre-scrutiny through validation tool.

Annexure – II: List of common errors

1. **Issue in net connectivity. Please check your connection.**

   In case the user is under LAN network, then he/she is required to click the link 'Proxy Settings' under 'Taxonomy' menu in the tool to enter the Proxy Host and Port along with user name and password. This is to setup the Internet connection, required to download the taxonomy through the XBRL Validation Tool.

2. **The PDF is not getting generated or PDF generated is of zero kilobytes in size.**

   For example: Error creating PDF.

   Resolution: Please check the textual information entered in the instance document and follow the html guidelines provided in section 1.1.3.1 point no. 38 technical specifications to correct   the instance document and validate and pre-scrutinize again

3. **The format of the date entered is not as per the valid format.**

   For example: cvc-datatype-valid.1.2.1: '01-04-2011' is not a valid value for 'date'.

   Resolution: It should be in 'yyyy-mm-dd'.

4. **For Boolean data types 'Yes' or 'No' has been entered.**

   For example: cvc-datatype-valid.1.2.1: 'yes' is not a valid value for 'boolean'. Resolution: Only 'True' or 'False' can be entered for Boolean DataType

5. **0-100 entered for Percentage Data Type fields**

   For example: RatioOfOperatingExpenses should be less than equal to 100%.

   Resolution: Only value between 0-1 needs to be entered. For example to report 60 % as value you need to enter 0.6 in the field.

6. **Wrong Currency code like Rs. entered.**

   For example: cvc-id.1: There is no ID/IDREF binding for IDREF 'Rs'.

   • No valid unit specified for monetary item {http://www.icwai.org/in/xbrl/2012-09-07/in-cost} NetOperationalRevenueOfProductOrActivityGroup

   • No unit defined for unit id Rs

- Invalid unit specified for monetary item {http://www.icwai.org/in/xbrl/2012-09-07/in-cost} NetOperationalRevenueOfProductOrActivityGroup

- Reporting currency should be in INR for 'NetOperationalRevenueOfProductOrActivityGroup'

Resolution: For Indian Currency 'INR' needs to be entered.

7. **Mandatory fields have not been entered.**

   For example: Element 'NetRevenueFromOperationsOfCompanyForValueAddition' is required - Not present for date: 31/03/2012

   Resolution: Please refer Taxonomy and Business Rules for the list of mandatory elements.

8. **For Cost accounting taxonomy for F.Y. 2011-12, if the following error appears – "Element 'DateOfStartOfFirstPreviousFinancialYear' is not present - Required, since element 'DateOfEndOfFirstPreviousFinancialYear' is present for date: 31/03/2012".**

   Resolution: In extended link role [100100] General information, in case the element ''DateOfEndOfFirstPreviousFinancialYear' is provided, then you are required to provide the value of 'DateOfStartOfFirstPreviousFinancialYear' and vice-a-versa.

9. **In case the mandatory line-items of a table are not entered in the instance document.**

   For example: For DetailsOfCostAuditorTable {http://www.icwai.org/in/xbrl/2012-09-07/in-costaud/role/CostAuditReportFormII} mandatory items ['DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory' , 'CostAuditorsObservationsOrSuggestionsExplanatory'] should be present for typedmember:{Detailsofcostauditor1} for date : 31/03/2012

   Resolution: The element(s) mentioned in square bracket should be present for all the mentioned typed members(explicit members incase the error is for explicit member).

10. **The elements are not entered for any abstract.**

    For example: All the elements of 'CostAccountingPolicyAbstract' are mandatory - Required for date: 31/03/2012.

    Resolution: The elements which come under this abstract should be provided. Please refer Taxonomy and Business Rules for the list of elements under this abstract.

11. **The elements are not entered for ordered explicit members.**

    For example: Explicit members on axis (DetailsOfMaterialConsumedOfProductGroupAxis) of table DetailsOfMaterialConsumedOfProductGroupTable should be present in sequential order , item(s) for the members { MaterialConsumed3Member } should be present for date: 201103-31.

    Resolution: The element should be present for the mentioned explicit member(s). For ordering please refer the presentation linkbase.

12. **In case of mandatory table, there is no element present.**

    For example: Item(s) for TypesOfIndirectTaxesOfCompanyTable

{http://www.icwai.org/in/xbrl/2012-09-07/in-cost-aud/role/ReconciliationOfIndirectTaxes} should be present For Period 2011-04-01 to 2012-03-31

Resolution: At least one of the elements of the table should be present for one of the explicit members.

13. **The value of element should be provided in at least one of the dimensional member.**

For example: Value of element 'WhetherProductOrActivityGroupCoveredUnderCostAudit' should be 'true' for at least one dimensional member.

Resolution: The value for given element should be selected "true" in at least one of all dimensional members in which it is present .Please refer taxonomy and business specifications for such elements and corresponding values.

14. **All details for given product or activity group code should be provided.**

For example: All details of applicable ProductOrActivityGroupCode [1009] are required for previous year on role '[100340] Abridged cost statement of product or activity group'.

Resolution: In this case provide the details of product or activity group code which is specified for corresponding ELR's which are specified in the error statement.

15. **An element having dimensional relationship is invalid with respect to scenario element in the referenced context.**

For example: item {http://www.icwai.org/in/xbrl/2012-09-07/incost}DisclosureRelatingToAdequacyOfInternalAuditOfCostRecordsExplanatory in context D2012 does not have any valid hypercube set in any role.

Resolution: The scenario element must be dimensionally valid for at least one definition base set for that element.

All the references to dimensions and dimensional values in scenario element should be as per taxonomy including namespaces. It should not contain any combination of dimension values which are excluded by notAll relationship defined for that element.

It should not contain reference to default dimension value. It should not contain reference to dimension values whose usable attribute is set as false in taxonomy (Freezed).