

## Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00..-.4 (E).doc	Project: XBRL
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MB/ NC <sup>1</sup>	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment <sup>2</sup>	Comments	Proposed change	Observations of the secretariat
USA /CF	5	Target Audience		ge	<p>As noted in the document, this set of rules cannot actually impose any rules on filers, as that is the role of individual European and National regulators. Instead this document provides recommendations for regulators, with many, but not all, of these being recommendations for rules that those regulators impose on their filers. This distinction is not entirely clear, and there are some inconsistencies in how the rules are drafted. For example:</p> <p><i>CWA Advice: It is required to have only one xbrli:xbrl/link:schemaRef node in any XBRL instance document.</i></p> <p>vs</p> <p><i>CWA Advice: "UTF-8" is the recommended required encoding for XBRL instance documents.</i></p> <p>The former appears to prescribe a rule to filers ("instances must contain at most one link:schemaRef") whereas the latter appears to recommend a rule to regulators ("it is recommended that you require your filers to use UTF-8").</p> <p>Code snippets</p> <p>Many of the rules have code snippets attached to them. It's not clear what the</p>	<p>It would be good to use consistent wording for all rules. I would propose that this document use two constructs for its recommendations: "CWA Recommendation" and "CWA Recommended Filing Rule". The former would be a general recommendation to the regulator, whereas the latter would be a rule that it is recommended that the regulator impose on its filers. For example:</p> <p><i>CWA Recommended Filing Rule: XBRL instance documents are required to use the UTF-8 encoding.</i></p> <p>This simplifies the wording of the rule itself, as it no longer has to use wording such as "it is recommended to require". Further, having made it clear that everything in this documentation is merely a recommendation to regulators, I would prefer to return to RFC2119 language, as it tends to lead to simpler wording and is consistent with other XBRL Specifications and Filing Manuals, e.g.:</p> <p><i>CWA Recommended Filing Rule: XBRL instance documents MUST use the UTF-8 encoding.</i></p> <p>On the comment about the snippets:</p>	

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					purpose of these snippets is, or even what language they're written in.	The document should either describe their purpose and nature, or they should be removed.	
USA /CF	9	<b>Rule 2.1</b>		te	I thought that we had agreed to remove this rule. I'm not aware of XML Processors handling this attribute differently, but if they do, then one of them is broken. We should not impose unnecessary syntactic constraints on conformant processor, but should instead put pressure on the authors of the broken software.	I would recommend removing this rule.	
USA /CF	10	<b>Rule 2.8</b>		te	As acknowledged in the rule, some instance creator tools include the software identification as an XML comment. This rule imposes an unnecessary and unhelpful rule on creation software, as they are now required to strip out those comments. Further, the inclusion of comments documenting the creation software used has proven very helpful in some XBRL projects. I think this would rule would be better expressed as a statement to the effect that only information reported as XBRL		

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					Facts, including associated contexts and units, will be considered part of the data submitted to the regulator.		
USA /CF	14	Rule 2.28  Rule 2.29		Te	Whilst what is here is reasonable, I think it should make a stronger recommendation that regulators prohibit the use of nil unless there is a specific requirement for information that is distinct from both "0" and "not reported".		
USA /CF	17	Rule 2.34		ed	If we are going to say anything about the UTR, then I think that this rule should make a stronger recommendation that regulators impose the validation required by the UTR specification.		
USA /CF	17	Rule 2.37  Rule 2.38		ed	This rule is strangely worded. If we want to prohibit footnotes, we should say so explicitly.		

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