

# **Report AnaCredit**

## **Methodology used for the comparison between AnaCredit and FINREP reports from 2023/12 onwards**

Version 2.01

~~November~~ February 20232024

## Summary of versions

Version	Date	Comments
1.0.0	14 March 2022	Initial Version
1.0.1	27 July 2022	Update of main debtor identification, summary table and DQI threshold
1.0.2	05 October 2022	Expansion of concerned reporting population for this comparison
1.0.3	24 October 2022	Clarifications for observed agents with a legal entity outside of reporting member states have been added
1.0.4	21 June 2023	Advances which are not loans are now excluded from the calculated data point using the FINREP table F 5.01
2.0	13 November 2023	Small updates and introduction of the flag "DBTR_RIAD_FND" Update of the DQI calculation
<u>2.1</u>	<u>5 February 2024</u>	<u>Update of the deadline for any corrections</u>

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# 1 Introduction

The European Central Bank (ECB) and the national central banks (NCB) have introduced a quarterly comparison report between AnaCredit and FINREP. The main objective of these reports consists in evaluating the consistency between the reports and in verifying the completeness of AnaCredit data.

From June 2022, all reporting agents with head offices in Luxembourg and reporting FINREP data to the CSSF, are subject to the above-mentioned comparison report and will have to correct any discrepancies within the data. Furthermore, also observed agents, where the head office is outside of a reporting member state, are subject to this comparison. It is important to know that the FINREP comparison will be performed at the solo entity level (N version of FINREP). This means that if a reporting agent has multiple observed agents, then the data of all the observed agents are summed up, in order to compare it to the N version of FINREP.

For reporting agents under the BCL's competency, comparisons with FINREP data will enter into force at the ECB from June 2022 onwards. The comparison will start with selected data points available in the FINREP F 18.00 template, as this one offers benchmarks for the most relevant data breakdowns and attributes.

In terms of data attributes, the benchmarks relate to:

- the net carrying amount of loans and advances;
- the net carrying amount of loans and advances relating to performing exposures;
- the net carrying amount of loans and advances relating to non-performing exposures;
- the amount of accumulated impairment and accumulated negative changes in fair value due to credit risk and provisions of loans and advances relating to non-performing exposures.

For additional information, the F 6.01 template, which includes a breakdown of the non-financials corporations by economic activity (NACE codes), will also be provided. Reporting agents, which have many counterparties not resident in a reporting member state, may find some differences since the economic activity is not mandatory for these counterparties.

In this context, the BCL wishes to inform its reporting agents of any inconsistencies detected in order to anticipate their corrections. It is important to note that the ECB relies on the reference data of the RIAD database for the classification of counterparties. It is therefore conceivable that DQIs considered acceptable at the BCL are not acceptable at the ECB. This discrepancy could possibly require a resubmission of the reporting agent.

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## 2 Methodology

### 2.1 Basic principles

The comparison between AnaCredit and FINREP comprises 38 items (“aggregates”) and 1 total item. With regard to FINREP aggregates, corrections are expected for the total item only from June 2022 onwards. Hence, retroactive correction of the inconsistencies is not required. Indeed, the data quality indicator (DQIs) on the total item is only going to be applied from the reference month of June 2022 onwards.

Considering branches, where the legal entity is outside of the reporting member states, differences between AnaCredit and FINREP can appear due to the fact that the carrying amount should not be reported for intracompany loans. As such, reporting agents have to analyse our feedbacks, while taking into account intracompany loans, which are not included in the FINREP Overview and are in the excluded sheet. Only the sections, where loans to "Central banks and credit institutions" should be present and the total, are impacted by intracompany loans. As such, if the only differences in your reports are due to the intracompany issue, please send us a confirmation via mail after having performed your analysis.

Furthermore, some attributes, as like the performing status, are not required for observed agents, which are not subject to capital requirements. As such, differences in the sub-aggregates could be caused by this issue.

In this comparison, the information provided on the main debtor will be taken into account for the classification of multi-debtor instruments (institutional sector / economic activity). In order to identify the main debtor, the debtor which is most indebted vis-à-vis the bank is the more relevant one. In the case that two or more debtors have the same amount of debt, the first debtor in the list will be considered as the main debtor.

Furthermore, “advances that are not loans” are included in the FINREP F 18.00 template, but are not collected in AnaCredit. In order to compare AnaCredit to the FINREP F18.00 table, we will deduct the amounts reported in the F 5.01 table, whenever this table is reported by the reporting agent to the CSSF. This correction will be performed on the following benchmarks: DP\_FNRP\_F1800\_All\_00, DP\_FNRP\_F1800\_BNK\_00, DP\_FNRP\_F1800\_GOV\_00, DP\_FNRP\_F1800\_OFI\_00, and DP\_FNRP\_F1800\_NFC\_00. This correction cannot be done

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at any other sub-aggregate level, as the F 5.01 table is only split by the institutional sector.

Another exception has to be made for the accumulated impairments and negative fair value changes for loans at LOCOM (Lower of Cost or Market). As the development of the ITS has continued, moderate LOCOM assets are now cost based instruments subject to impairment, while strict LOCOM assets should be considered as instruments not subject to impairment. Moreover, in the case of non-performing strict LOCOM assets the accumulated net change in fair value due to credit risk should be reported under FINREP. As this development has not been considered at the inception of AnaCredit, differences may appear. In this case, a reporting agent would need to contact the BCL in order to find a solution. One solution in AnaCredit could consist in reporting the accumulated impairment for non-performing moderate LOCOM assets while the accumulated net change in fair value due to credit risk should be reported for strict LOCOM assets.

It is important to know that the FINREP comparison will be further developed in the near future, with additional aggregates becoming mandatory. As such, reporting agents are strongly advised to consider the sub-aggregates for possible corrections.

The level of consistency of AnaCredit reports compared to FINREP reports is assessed based on a DQI calculated by the BCL. The table below summarizes the qualitative requirements according to the reference periods.

Items	From December 2023 onwards
Total Item	DQI < 0,75%
Sub-Aggregates	Highly Recommended

The DQI is calculated as the amount affected divided by the total outstanding nominal amount of the observed agent. Please find below the calculation for the DQI:

$$FINREP\ DQI\ for\ Volumes = \frac{abs(AnaCredit\_Amount - FINREP\_Amount)}{Outstanding\ nominal\ amount\ of\ OA}$$

, where OA=Observed agent

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Please note that the threshold of 25 kEUR applied in AnaCredit does not exist in FINREP reporting. Therefore, the amount reported in AnaCredit should never be greater than the amount shown in the FINREP report.

We would like to remind you that all attributes and acceptable values are described more in detail in [manual part II](#).

## 2.2 Comparison with FINREP

### 2.2.1 Calculation method

The aggregates calculated for the comparison of AnaCredit and FINREP data are described in this chapter.

AnaCredit instruments are broken down based on the following attributes:

- Institutional sector (INSTTTNL\_SCTR), where:
  - INSTTTNL\_SCTR\_MN\_DBTR = the main debtor's institutional sector
- Economic Activity (ECNMC\_ACTVTY), where:
  - ECNMC\_ACTVTY\_MN\_DBTR = the main debtor's economic activity
- Recognition Status (RCGNTN\_STTS)
- Accounting Classification of instrument (ACCNTNG\_CLSSFCTN)
- Performing Status (PRFRMNG\_STTS)

Similarly, the FINREP sub-aggregates are aggregated taking into account the following variables:

- Institutional sector
- Economic Activity
- Recognition Status
- Accounting Classification of instrument
- Performing Status

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Thus, the AnaCredit-FINREP comparison will include the following 39 aggregates<sup>1</sup>:

Item	Description	AnaCredit	FINREP
		Condition	Rows and Columns considered
1.	<b>DP_FNRP_F1800_ALL_00</b> Net carrying amount of loans and advances for non-trading assets, vis-à-vis Central banks, General governments, credit institutions, Other financial corporations, Non-financial corporations, and it includes cash and cash balances at central banks and other demand deposits	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND CRRYNG_AMNT <> ""	{F_18.00.a;r080;c010} + {F_18.00.b;r080;c130} + {F_18.00.a;r090;c010} + {F_18.00.b;r090;c130} + {F_18.00.a;r100;c010} + {F_18.00.b;r100;c130} + {F_18.00.a;r110;c010} + {F_18.00.b;r110;c130} + {F_18.00.a;r120;c010} + {F_18.00.b;r120;c130} + {F_18.00.a;r192;c010} + {F_18.00.b;r192;c130} + {F_18.00.a;r193;c010} + {F_18.00.b;r193;c130} + {F_18.00.a;r194;c010} + {F_18.00.b;r194;c130} + {F_18.00.a;r195;c010} + {F_18.00.b;r195;c130} + {F_18.00.a;r196;c010} + {F_18.00.b;r196;c130} + {F_18.00.a;r222;c010} + {F_18.00.b;r222;c130} + {F_18.00.a;r223;c010} + {F_18.00.b;r223;c130} + {F_18.00.a;r224;c010} + {F_18.00.b;r224;c130} + {F_18.00.a;r225;c010} + {F_18.00.b;r225;c130} + {F_18.00.a;r226;c010} + {F_18.00.b;r226;c130} + {F_18.00.a;r180;c010} + {F_18.00.b;r180;c130} - ({F_18.00.a;r010;c010} + {F_18.00.b;r010;c130}) - ({F_18.00.a;r070;c010} + {F_18.00.b;r070;c130}) - ({F_05.01;r0070;c0010} + {F_05.01;r0070;c0020} + {F_05.01;r0070;c0030} + {F_05.01;r0070;c0040} + {F_05.01;r0070;c0050})
2.	<b>DP_FNRP_F1800_ALL_0P</b> Net carrying amount of performing loans and advances for non-trading assets, vis-à-vis Central banks, General governments, credit institutions, Other financial corporations, Non-financial corporations, and it includes cash and cash balances at central banks and other demand deposits	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "11" AND CRRYNG_AMNT <> ""	{F_18.00.a;r080;c020} + {F_18.00.b;r080;c140} + {F_18.00.a;r090;c020} + {F_18.00.b;r090;c140} + {F_18.00.a;r100;c020} + {F_18.00.b;r100;c140} + {F_18.00.a;r110;c020} + {F_18.00.b;r110;c140} + {F_18.00.a;r120;c020} + {F_18.00.b;r120;c140} + {F_18.00.a;r192;c020} + {F_18.00.b;r192;c140} + {F_18.00.a;r193;c020} + {F_18.00.b;r193;c140} + {F_18.00.a;r194;c020} + {F_18.00.b;r194;c140} + {F_18.00.a;r195;c020} + {F_18.00.b;r195;c140} + {F_18.00.a;r196;c020} + {F_18.00.b;r196;c140} + {F_18.00.a;r222;c020} + {F_18.00.b;r222;c130} - {F_18.00.b;r222;c150} + {F_18.00.a;r223;c020} + {F_18.00.b;r223;c130} - {F_18.00.b;r223;c150}

<sup>1</sup> Loans to debtors belonging to the institutional sector S.15 are excluded from the comparison.



			+ {F_18.00.a;r224;c020} + {F_18.00.b;r224;c130} - {F_18.00.b;r224;c150} + {F_18.00.a;r225;c020} + {F_18.00.b;r225;c130} - {F_18.00.b;r225;c150} + {F_18.00.a;r226;c020} + {F_18.00.b;r226;c130} - {F_18.00.b;r226;c150} + {F_18.00.a;r180;c020} + {F_18.00.b;r180;c140} - ({F_18.00.a;r010;c020} + {F_18.00.b;r010;c140}) - ({F_18.00.a;r070;c020} + {F_18.00.b;r070;c140})
3.	<b>DP_FNRP_F1800_ALL_0N</b> Net carrying amount of non-performing loans and advances for non-trading assets, vis-à-vis Central banks, General governments, credit institutions, Other financial corporations, Non-financial corporations, and it includes cash and cash balances at central banks and other demand deposits	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND CRRYNG_AMNT <> ""	{F_18.00.a;r080;c060} + {F_18.00.b;r080;c150} + {F_18.00.a;r090;c060} + {F_18.00.b;r090;c150} + {F_18.00.a;r100;c060} + {F_18.00.b;r100;c150} + {F_18.00.a;r110;c060} + {F_18.00.b;r110;c150} + {F_18.00.a;r120;c060} + {F_18.00.b;r120;c150} + {F_18.00.a;r192;c060} + {F_18.00.b;r192;c150} + {F_18.00.a;r193;c060} + {F_18.00.b;r193;c150} + {F_18.00.a;r194;c060} + {F_18.00.b;r194;c150} + {F_18.00.a;r195;c060} + {F_18.00.b;r195;c150} + {F_18.00.a;r196;c060} + {F_18.00.b;r196;c150} + {F_18.00.a;r222;c060} + {F_18.00.b;r222;c150} + {F_18.00.a;r223;c060} + {F_18.00.b;r223;c150} + {F_18.00.a;r224;c060} + {F_18.00.b;r224;c150} + {F_18.00.a;r225;c060} + {F_18.00.b;r225;c150} + {F_18.00.a;r226;c060} + {F_18.00.b;r226;c150} + {F_18.00.a;r180;c060} + {F_18.00.b;r180;c150} - ({F_18.00.a;r010;c060} + {F_18.00.b;r010;c150}) - ({F_18.00.a;r070;c060} + {F_18.00.b;r070;c150})
4.	<b>DP_FNRP_F1800_ALL_1N</b> Amount of accumulated impairment and accumulated negative changes in fair value due to credit risk and provisions of non-performing loans and advances for non-trading assets, vis-à-vis Central banks, General governments, credit institutions, Other financial corporations, Non-financial corporations, and it includes cash and cash balances at central banks and other demand deposits	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND (ACCMLTD_IMPRMNT <> "" OR ACCMLTD_CHNGS_FV_CR <> "")	{F_18.00.b;r080;c150} {F_18.00.b;r090;c150} + {F_18.00.b;r100;c150} + {F_18.00.b;r110;c150} + {F_18.00.b;r120;c150} + {F_18.00.b;r192;c150} + {F_18.00.b;r193;c150} + {F_18.00.b;r194;c150} + {F_18.00.b;r195;c150} + {F_18.00.b;r196;c150} + {F_18.00.b;r222;c150} + {F_18.00.b;r223;c150} + {F_18.00.b;r224;c150} + {F_18.00.b;r225;c150} + {F_18.00.b;r226;c150} + {F_18.00.b;r180;c150} - ({F_18.00.b;r010;c150}) - ({F_18.00.b;r070;c150})

1.1	<b>DP_FNRP_F1800_BNK_00</b> Net carrying amount of loans and advances for non-trading assets, vis-à-vis Central banks and credit institutions and it includes cash and cash balances at central banks and other demand deposits	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR IN {"S121", "S122_A"} AND CRRYNG_AMNT <> ""	{F_18.00.a;r080;c010} + {F_18.00.b;r080;c130} {F_18.00.a;r100;c010} + {F_18.00.b;r100;c130} {F_18.00.a;r192;c010} + {F_18.00.b;r192;c130} {F_18.00.a;r194;c010} + {F_18.00.b;r194;c130} {F_18.00.a;r222;c010} + {F_18.00.b;r222;c130} {F_18.00.a;r224;c010} + {F_18.00.b;r224;c130} {F_18.00.a;r180;c010} + {F_18.00.b;r180;c130} - ({F_18.00.a;r010;c010} + {F_18.00.b;r010;c130}) - ({F_18.00.a;r070;c010} + {F_18.00.b;r070;c130}) - ({F_05.01;r0070;c0010} + F_05.01;r0070;c0030)
1.2	<b>DP_FNRP_F1800_GOV_00</b> Net carrying amount of loans and advances for non-trading assets, vis-à-vis General governments	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR IN {"S1311", "S1312", "S1313", "S1314", "S1315"} AND CRRYNG_AMNT <> ""	{F_18.00.a;r090;c010} + {F_18.00.b;r090;c130} {F_18.00.a;r193;c010} + {F_18.00.b;r193;c130} {F_18.00.a;r223;c010} + {F_18.00.b;r223;c130} - {F_05.01;r0070;c0020}
1.3	<b>DP_FNRP_F1800_OFI_00</b> Net carrying amount of loans and advances for non-trading assets vis-à-vis Other financial corporations	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR IN {"S122_B", "S123", "S124", "S125_A", "S125_J", "S126", "S127", "S128", "S129"} AND CRRYNG_AMNT <> ""	{F_18.00.a;r110;c010} + {F_18.00.b;r110;c130} {F_18.00.a;r195;c010} + {F_18.00.b;r195;c130} {F_18.00.a;r225;c010} + {F_18.00.b;r225;c130} - {F_05.01;r0070;c0040}
1.4	<b>DP_FNRP_F1800_NFC_00</b> Net carrying amount of loans and advances for non-trading assets vis-à-vis Non-financial corporations	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> ""	{F_18.00.a;r120;c010} + {F_18.00.b;r120;c130} {F_18.00.a;r196;c010} + {F_18.00.b;r196;c130} {F_18.00.a;r226;c010} + {F_18.00.b;r226;c130} - {F_05.01;r0070;c0050}
2.1	<b>DP_FNRP_F1800_BNK_0P</b> Net carrying amount of performing loans and advances for non-trading assets, vis-à-vis Central banks and credit institutions and it includes cash and cash balances at central banks and other demand deposits	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "11" AND INSTTTNL_SCTR IN {"S121", "S122_A"} AND CRRYNG_AMNT <> ""	{F_18.00.a;r080;c020} + {F_18.00.b;r080;c140} {F_18.00.a;r100;c020} + {F_18.00.b;r100;c140} {F_18.00.a;r192;c020} + {F_18.00.b;r192;c140} {F_18.00.a;r194;c020} + {F_18.00.b;r194;c140} {F_18.00.a;r222;c020} + {F_18.00.b;r222;c130} - {F_18.00.b;r222;c150} {F_18.00.a;r224;c020} + {F_18.00.b;r224;c130} - {F_18.00.b;r224;c150} {F_18.00.a;r180;c020} + {F_18.00.b;r180;c140} - ({F_18.00.a;r010;c020} + {F_18.00.b;r010;c140}) - ({F_18.00.a;r070;c020} + {F_18.00.b;r070;c140})
2.2	<b>DP_FNRP_F1800_GOV_0P</b> Net carrying amount of performing loans and advances for non-trading assets, vis-à-vis General governments	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "11" AND INSTTTNL_SCTR IN {"S1311", "S1312", "S1313", "S1314", "S1315"} AND CRRYNG_AMNT <> ""	{F_18.00.a;r090;c020} + {F_18.00.b;r090;c140} {F_18.00.a;r193;c020} + {F_18.00.b;r193;c140} {F_18.00.a;r223;c020} + {F_18.00.b;r223;c130} - {F_18.00.b;r223;c150}

2.3	<b>DP_FNRP_F1800_OFI_0P</b> Net carrying amount of performing loans and advances for non-trading assets, vis-à-vis Other financial corporations	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "11" AND INSTTTNL_SCTR IN {"S122_B", "S123", "S124", "S125_A", "S125_J", "S126", "S127", "S128", "S129"} AND CRRYNG_AMNT <> ""	+ {F_18.00.a;r110;c020} + {F_18.00.b;r110;c140} + {F_18.00.a;r195;c020} + {F_18.00.b;r195;c140} + {F_18.00.a;r225;c020} + {F_18.00.b;r225;c130} - {F_18.00.b;r225;c150}
2.4	<b>DP_FNRP_F1800_NFC_0P</b> Net carrying amount of performing loans and advances for non-trading assets, vis-à-vis Non-financial corporations	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "11" AND INSTTTNL_SCTR IN {"S11"} AND CRRYNG_AMNT <> ""	+ {F_18.00.a;r120;c020} + {F_18.00.b;r120;c140} + {F_18.00.a;r196;c020} + {F_18.00.b;r196;c140} + {F_18.00.a;r226;c020} + {F_18.00.b;r226;c130} - {F_18.00.b;r226;c150}
3.1	<b>DP_FNRP_F1800_BNK_0N</b> Net carrying amount of non-performing loans and advances for non-trading assets, vis-à-vis Central banks and credit institutions and it includes cash and cash balances at central banks and other demand deposits	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND INSTTTNL_SCTR IN {"S121", "S122_A"} AND CRRYNG_AMNT <> ""	+ {F_18.00.a;r080;c060} + {F_18.00.b;r080;c150} + {F_18.00.a;r100;c060} + {F_18.00.b;r100;c150} + {F_18.00.a;r192;c060} + {F_18.00.b;r192;c150} + {F_18.00.a;r194;c060} + {F_18.00.b;r194;c150} + {F_18.00.a;r222;c060} + {F_18.00.b;r222;c150} + {F_18.00.a;r224;c060} + {F_18.00.b;r224;c150} + {F_18.00.a;r180;c060} + {F_18.00.b;r180;c150} - ({F_18.00.a;r010;c060} + {F_18.00.b;r010;c150}) - ({F_18.00.a;r070;c060} + {F_18.00.b;r070;c150})
3.2	<b>DP_FNRP_F1800_GOV_0N</b> Net carrying amount of non-performing loans and advances for non-trading assets, vis-à-vis General governments	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND INSTTTNL_SCTR IN {"S1311", "S1312", "S1313", "S1314", "S1315"} AND CRRYNG_AMNT <> ""	+ {F_18.00.a;r090;c060} + {F_18.00.b;r090;c150} + {F_18.00.a;r193;c060} + {F_18.00.b;r193;c150} + {F_18.00.a;r223;c060} + {F_18.00.b;r223;c150}
3.3	<b>DP_FNRP_F1800_OFI_0N</b> Net carrying amount of non-performing loans and advances for non-trading assets, vis-à-vis Other financial corporations	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND INSTTTNL_SCTR IN {"S122_B", "S123", "S124", "S125_A", "S125_J", "S126", "S127", "S128", "S129"} AND CRRYNG_AMNT <> ""	+ {F_18.00.a;r110;c060} + {F_18.00.b;r110;c150} + {F_18.00.a;r195;c060} + {F_18.00.b;r195;c150} + {F_18.00.a;r225;c060} + {F_18.00.b;r225;c150}
3.4	<b>DP_FNRP_F1800_NFC_0N</b> Net carrying amount of non-performing loans and advances for non-trading assets, vis-à-vis Non-financial corporations	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "0" AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> ""	+ {F_18.00.a;r120;c060} + {F_18.00.b;r120;c150} + {F_18.00.a;r196;c060} + {F_18.00.b;r196;c150} + {F_18.00.a;r226;c060} + {F_18.00.b;r226;c150}

4.1	<b>DP_FNRP_F1800_BNK_1N</b> Amount of accumulated impairment and accumulated negative changes in fair value due to credit risk and provisions of non-performing loans and advances for non-trading assets, vis-à-vis Central banks and credit institutions, and it includes cash and cash balances at central banks and other demand deposits	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND INSTTTNL_SCTR IN {"S121", "S122_A"} AND (ACCMLTD_IMPRMNT <> "" OR ACCMLTD_CHNGS_FV_CR <> "")	-1*( {F_18.00.b;r080;c150} + {F_18.00.b;r100;c150} + {F_18.00.b;r192;c150} + {F_18.00.b;r194;c150} + {F_18.00.b;r222;c150} + {F_18.00.b;r224;c150} + {F_18.00.b;r180;c150} - ({F_18.00.b;r010;c150}) - ({F_18.00.b;r070;c150}) )
4.2	<b>DP_FNRP_F1800_GOV_1N</b> Amount of accumulated impairment and accumulated negative changes in fair value due to credit risk and provisions of non-performing loans and advances for non-trading assets, vis-à-vis General governments	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND INSTTTNL_SCTR IN {"S1311", "S1312", "S1313", "S1314", "S1315"} AND (ACCMLTD_IMPRMNT <> "" OR ACCMLTD_CHNGS_FV_CR <> "")	-1*( {F_18.00.b;r090;c150} + {F_18.00.b;r193;c150} + {F_18.00.b;r223;c150} )
4.3	<b>DP_FNRP_F1800_OFI_1N</b> Amount of accumulated impairment and accumulated negative changes in fair value due to credit risk and provisions of non-performing loans and advances for non-trading assets, vis-à-vis Other financial corporations	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND INSTTTNL_SCTR IN {"S122_B", "S123", "S124", "S125_A", "S125_J", "S126", "S127", "S128", "S129"} AND (ACCMLTD_IMPRMNT <> "" OR ACCMLTD_CHNGS_FV_CR <> "")	-1*( {F_18.00.b;r110;c150} + {F_18.00.b;r195;c150} + {F_18.00.b;r225;c150} )
4.4	<b>DP_FNRP_F1800_NFC_1N</b> Amount of accumulated impairment and accumulated negative changes in fair value due to credit risk and provisions of non-performing loans and advances for non-trading assets, vis-à-vis Non-financial corporations	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND PRFRMNG_STTS = "1" AND INSTTTNL_SCTR = "S11" AND (ACCMLTD_IMPRMNT <> "" OR ACCMLTD_CHNGS_FV_CR <> "")	-1*( {F_18.00.b;r120;c150} + {F_18.00.b;r196;c150} + {F_18.00.b;r226;c150} )
1.4.01	<b>DP_FNRP_F0601_010</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: A Agriculture, forestry and fishing	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"01", "02", "03"}	{F_06.01;r010;c010} + {F_06.01;r010;c021} + {F_06.01;r010;c022}

1.4.02	<b>DP_FNRP_F0601_020</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: B Mining and quarrying	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"05", "06", "07", "08", "09"}	{F_06.01;r020;c010} + {F_06.01;r020;c021} + {F_06.01;r020;c022}
1.4.03	<b>DP_FNRP_F0601_030</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: C Manufacturing	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"10", "11", "12", "13", "14", "15", "16", "17", "18", "19", "20", "21", "22", "23", "24", "25", "26", "27", "28", "29", "30", "31", "32", "33"}	{F_06.01;r030;c010} + {F_06.01;r030;c021} + {F_06.01;r030;c022}
1.4.04	<b>DP_FNRP_F0601_040</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: D Electricity, gas, steam and air conditioning supply	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) = "35"	{F_06.01;r040;c010} + {F_06.01;r040;c021} + {F_06.01;r040;c022}
1.4.05	<b>DP_FNRP_F0601_050</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: E Water supply	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"36", "37", "38", "39"}	{F_06.01;r050;c010} + {F_06.01;r050;c021} + {F_06.01;r050;c022}
1.4.06	<b>DP_FNRP_F0601_060</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: F Construction	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"41", "42", "43"}	{F_06.01;r060;c010} + {F_06.01;r060;c021} + {F_06.01;r060;c022}
1.4.07	<b>DP_FNRP_F0601_070</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: G Wholesale and retail trade	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"45", "46", "47"}	{F_06.01;r070;c010} + {F_06.01;r070;c021} + {F_06.01;r070;c022}

1.4.08	<b>DP_FNRP_F0601_080</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: H Transport and storage	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"49", "50", "51", "52", "53"}	{F_06.01;r080;c010} + {F_06.01;r080;c021} + {F_06.01;r080;c022}
1.4.09	<b>DP_FNRP_F0601_090</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: I Accommodation and food service activities	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"55", "56"}	{F_06.01;r090;c010} + {F_06.01;r090;c021} + {F_06.01;r090;c022}
1.4.10	<b>DP_FNRP_F0601_100</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: J Information and communication	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"58", "59", "60", "61", "62", "63"}	{F_06.01;r100;c010} + {F_06.01;r100;c021} + {F_06.01;r100;c022}
1.4.11	<b>DP_FNRP_F0601_105</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: K Financial and insurance activities	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"64", "65", "66"}	{F_06.01;r105;c010} + {F_06.01;r105;c021} + {F_06.01;r105;c022}
1.4.12	<b>DP_FNRP_F0601_110</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: L Real estate activities	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) = "68"	{F_06.01;r110;c010} + {F_06.01;r110;c021} + {F_06.01;r110;c022}
1.4.13	<b>DP_FNRP_F0601_120</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: M Professional, scientific and technical activities	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"69", "70", "71", "72", "73", "74", "75"}	{F_06.01;r120;c010} + {F_06.01;r120;c021} + {F_06.01;r120;c022}

1.4.14	<b>DP_FNRP_F0601_130</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: N Administrative and support service activities	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"77", "78", "79", "80", "81", "82"}	{F_06.01;r130;c010} + {F_06.01;r130;c021} + {F_06.01;r130;c022}
1.4.15	<b>DP_FNRP_F0601_140</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: O Public administration and defense, compulsory social security	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) = "84"	{F_06.01;r140;c010} + {F_06.01;r140;c021} + {F_06.01;r140;c022}
1.4.16	<b>DP_FNRP_F0601_150</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: P Education	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) = "85"	{F_06.01;r150;c010} + {F_06.01;r150;c021} + {F_06.01;r150;c022}
1.4.17	<b>DP_FNRP_F0601_160</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: Q Human health services and social work activities	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"86", "87", "88"}	{F_06.01;r160;c010} + {F_06.01;r160;c021} + {F_06.01;r160;c022}
1.4.18	<b>DP_FNRP_F0601_170</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: R Arts, entertainment and recreation	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"90", "91", "92", "93"}	{F_06.01;r170;c010} + {F_06.01;r170;c021} + {F_06.01;r170;c022}
1.4.19	<b>DP_FNRP_F0601_180</b> Net carrying amount of non-trading loans and advances to Non-Financial Corporations, Sector: S Other services	RCGNTN_STTS IN {"1", "2"} AND ACCNTNG_CLSSFCTN NOT IN {"2", "3", "46"} AND INSTTTNL_SCTR = "S11" AND CRRYNG_AMNT <> "" AND SUBSTR(ECNMC_ACTVTY, 1, 2) IN {"94", "95", "96"}	{F_06.01;r180;c010} + {F_06.01;r180;c021} + {F_06.01;r180;c022}



## 2.2.2 Instruments excluded from the FINREP calculation

It is important to note that only instruments eligible for FINREP and meeting a certain level of quality are considered in the calculation of aggregates. In this regard, flags have been created in order to i) identify FINREP instruments and to ii) check the data quality. The methodology is described in detail below.

### 2.2.2.1 FINREP instruments identification flags

Three flags are calculated to determine the eligibility of instruments for the calculation of FINREP aggregates and they can take the value of:

- 1 (included for the calculation of FINREP aggregates)
- 0 (excluded for the calculation of FINREP aggregates)
- -1 (attribute missing)

Instruments for which at least one flag is equal to 0 or -1 are excluded from the calculation of the aggregates. These instruments are therefore listed in the excluded instruments sheet of the comparison report. The data should be checked and, if necessary, corrected.

- CRRYNG\_AMNT\_RPRTD

Only instruments, where the carrying amount has been reported, are considered in the calculation of FINREP aggregates. This flag automatically excludes all intracompany loans.

```
IF CRRYNG_AMNT <> ""
THEN CRRYNG_AMNT_RPRTD = 1;
ELSE IF (CRRYNG_AMNT = "" AND RCGNTN_STTS = "Entirely derecognised") OR
(CRRYNG_AMNT = "" AND (HD_OFFFC_UNDRRT_ID_OA = HD_OFFFC_UNDRRT_ID_MN_DBTR))
THEN CRRYNG_AMNT_RPRTD = 0;
ELSE CRRYNG_AMNT_RPRTD = -1;
```

Where:

- HD\_OFFFC\_UNDRRT\_ID\_OA = the head office undertaking id of the observed agent
- HD\_OFFFC\_UNDRRT\_ID\_MN\_DBTR = the head office undertaking id of the main debtor

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- RCGNTN\_FLG

Fully derecognized instruments are not considered in the calculation of FINREP aggregates.

```

IF RCGNTN_STTS IN ("Entirely recognised", "Recognised to the extent of the institution's continuing involvement")
THEN RCGNTN_FLG = 1;

ELSE IF RCGNTN_STTS = "Entirely derecognised"
THEN RCGNTN_FLG = 0;

ELSE RCGNTN_FLG = -1;
  
```

- ACCNTNG\_PF\_IDNTFCTN

Instruments, where the accounting classifications falls into the categories "Financial assets held for trading (IFRS)", "Trading Financial assets (nGAAP)" or "Financial assets held for trading (nGAAP)" are excluded in the calculation of the FINREP aggregates.

```

IF ACCNTNG_CLSSFCTN NOT IN ("Financial assets held for trading (IFRS)", "Trading Financial assets (nGAAP)", "Financial assets held for trading (nGAAP)")
THEN ACCNTNG_PF_IDNTFCTN = 1;

ELSE IF ACCNTNG_CLSSFCTN IN ("Financial assets held for trading (IFRS)", "Trading Financial assets (nGAAP)", "Financial assets held for trading (nGAAP)")
THEN ACCNTNG_PF_IDNTFCTN = 0;

ELSE ACCNTNG_PF_IDNTFCTN = -1;
  
```

Finally, the flag on the FINREP eligibility of an instrument in AnaCredit is calculated taking into account the results of the three flags described above:

```

IF CRRYNG_AMNT_RPRTD = 1 AND RCGNTN_FLG = 1 AND ACCNTNG_PF_IDNTFCTN = 1
THEN IS_FR_INSTRMNT = 1;

ELSE IS_FR_INSTRMNT = 0;
  
```

AnaCredit	Methodology used for the comparison between AnaCredit and FINREP	17 / 27
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All instruments whose flag “IS\_FR\_INSTRMNT” is equal to 1 are taken into account when calculating FINREP aggregates. Conversely, instruments with a flag equal to 0 are excluded from the calculation. These are listed in the feedback “FR\_EXC\_INSTRMNT” (cf. chapter 2.5.1.2 below).

#### 2.2.2.2 Data quality flags

Similar to the FINREP instrument identification flags described above, the data quality flags are first calculated individually before they are added to the global flag. The latter indicates whether the data quality of an instrument is sufficient to be included in the FINREP aggregates. The data quality flags can take three values:

- 1 (the quality is good)  
No correction is expected.
- 0 (quality cannot be measured)  
It is up to the reporting agent to verify the data if a difference is noted in the DQI.
- -1 (an error was detected)  
The data needs to be corrected.

Instruments for which at least one flag is equal to 0 or -1 are excluded from the calculation of the aggregates. These instruments are therefore listed in the excluded instruments file. The data should be checked and, if necessary, corrected.

- IS\_ACCNTNG\_RPRTD

This flag checks if accounting data has been reported.

```

IF INSTRMNT.INSTRMNT_ID EXISTS IN ACCNTNG.INSTRMNT_ID
THEN IS_ACCNTNG_RPRTD = 1;
ELSE IS_ACCNTNG_RPRTD = -1;
  
```

- **IS\_ECNMC\_ACTVTY\_RPRTD**

This flag verifies that the economic activity of the main debtor of the instrument is reported<sup>2</sup>.

```

IF ECNMC_ACTVTY_MN_DBTR = "" AND INSTTTNL_SCTR_MN_DBTR = "S11" AND
CNTRY_MN_DBTR in (RMS)

THEN IS_ECNMC_ACTVTY_RPRTD= -1;

ELSE IF ECNMC_ACTVTY_MN_DBTR = "" AND INSTTTNL_SCTR_MN_DBTR = "S11"

THEN IS_ECNMC_ACTVTY_RPRTD= 0;

ELSE IS_ECNMC_ACTVTY_RPRTD= 1;
  
```

Where:

- ECNMC\_ACTVTY\_MN\_DBTR = the main debtor's economic activity
- INSTTTNL\_SCTR\_MN\_DBTR = the main debtor's institutional sector

- **IS\_INSTTTNL\_SCTR\_RPRTD**

This flag checks whether the institutional sector of the main debtor has been reported.

```

IF INSTTTNL_SCTR_MN_DBTR is not NULL

THEN IS_INSTTTNL_SCTR_RPRTD = 1;

ELSE IS_INSTTTNL_SCTR_RPRTD = -1;
  
```

Where:

- INSTTTNL\_SCTR\_MN\_DBTR = the main debtor's institutional sector

---

<sup>2</sup> Because the economic activity is not required for counterparties outside of a reporting member state, a 0 will not lead to an exclusion.

All of the flags described above are used to identify quality issues. If one of these flags is equal to -1, the data quality for a specific instrument is insufficient and the instrument is excluded from the FINREP calculation. The data quality is summarized in the following flag:

```

IF IS_ACCNTNG_RPRTD = -1 OR IS_INSTTTNL_SCTR_RPRTD= -1 OR VLDTN_RLS = -1

THEN DQ_FLG = -1;

ELSE DQ_FLG = 1;
  
```

In addition to the flags calculated above, some validation rules are also provided in the form of flags (grouped under “VLDTN\_RLS” in the box above). This is the result of data quality checks on attributes necessary for the mapping of a counterparty to RIAD. If one of these flags is equal to -1, then the counterparty cannot be associated with a counterparty in RIAD and the instruments linked to these counterparties are excluded from the calculation of the aggregates.

Finally, the feedback sheet “FR\_EXC\_INSTRMNT” also contains the flag “DBTR\_RIAD\_FND”, which tells the reporting agent if a RIAD code has been found for the counterparty or not. In the case where no code was found, the reporting agent should verify the identification of the counterparty and in the case where no error is spotted contact [sig@bcl.lu](mailto:sig@bcl.lu), with the concerned counterparty.

### 2.2.3 Solution indications

There are many sources of inconsistency between reports. Below are listed some recurring errors.

#### 1 Insufficient data quality

Insufficient data quality is highlighted by the flags in chapter 2.2.2.2. Data with errors should be analysed first. As a first step, it is recommended to focus on instruments with a high outstanding nominal amount. In fact, the more the quality of an instrument with a high outstanding amount improves, the greater the impact on the DQI. It is for this reason that the instruments are sorted in descending order according to the carrying amount in the feedback “FR\_EXC\_INSTRMNT”.

The most frequent quality deficiencies are as follows:

- Institutional sector of the main debtor not reported
- National identifier not reported

- National identifier type not reported and/or inconsistent national identifier

## 2 The portfolio is incomplete (non-reported instruments)

If the balance of instruments listed in the excluded instruments file does not explain the difference between FINREP and AnaCredit aggregates, then it is very likely that part of the AnaCredit portfolio has not been reported.

However, inconsistencies can be detected without requiring corrections. These are mainly reporting agents whose portfolio contains a large number of instruments with an outstanding nominal amount/carrying amount of less than 25 kEUR.

We would also like to remind you that positions with the BCL must be reported in AnaCredit. Furthermore, please remember that intracompany loans are excluded from the FINREP comparison.

In the case, where instruments are missing in AnaCredit, you will also have to reconsider the IBSI comparison, as it could have an impact on it.

## 3 Some counterparties were broken down incorrectly (diverging institutional sector)

When inconsistencies detected at the level of the sub-aggregates are substantial while the total is very similar, it is very likely that the classification of the counterparties is not correct (e.g. a non-financial corporation reported with an institutional sector “S.121”).

## 2.3 Reports

### 2.3.1 Feedback provided

During the AnaCredit-FINREP comparison, one file is made available to reporting agents. This .xlsx file always includes the Overview sheet:

- **FR\_Overview** (overview of FINREP DQI results)

The feedback file can also contain two additional worksheets, namely:

- **FR\_EXC\_INSTRMNT** (list of instruments excluded from FINREP calculation)
- **FR\_INC\_INSTRMNT** (list of instruments included in the FINREP calculation)

The two types of “Overview” and “Excluded” worksheets are described in more detail below.

AnaCredit	Methodology used for the comparison between AnaCredit and FINREP	21 / 27
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### 2.3.1.1 Results of the calculation of aggregates

The “Overview” file includes the aggregates calculated for AnaCredit and FINREP as well as the DQIs calculated on the comparison.

An example of an FINREP comparison table is available in Annex 4.2.1. In order to facilitate the interpretation of this table, the DQIs are coloured as follows:

- Green: the DQI is within the accepted range and no correction is expected
- Yellow: the DQI is above the required threshold. Correction is not required. However, reporting agents are strongly encouraged to correct these sub-aggregates in anticipation of more extensive requirements in 2022.
- Red: the DQI is above the required threshold. Correction is required.

### 2.3.1.2 List of instruments excluded from the calculation of aggregates

The “Excluded” sheet lists all the instruments excluded from the calculation of aggregates based on the flags described above. An instrument is added to the list when at least one of the two flags DQ\_FLG or IS\_FR\_INSTRMNT is equal to 0 or -1.

The list is ordered as follows:

- 1 IS\_FR\_INSTRMNT, in descending order
- 2 DQ\_FLG, in ascending order
- 3 CRRYNG\_AMNT, in descending order

Therefore, it is recommended to analyse the first observations in the list first, which are most likely to have the greatest impact on the aggregates. An example of the excluded instruments table can be found in Annex 4.2.2.

### 2.3.2 Communication frequency and delay

The comparison reports are sent quarterly, regardless of resubmissions sent by reporting agents. Ad hoc reports can be generated upon request from reporting agents.

AnaCredit	Methodology used for the comparison between AnaCredit and FINREP	22 / 27
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### 2.3.3 Revision deadlines

Due to the implementation of the new non-compliance procedure at the ECB, the reporting agents have a maximum of 20 working days to correct any DQIs above the required threshold.~~In an initial phase, the BCL will not impose any revision deadline. Reporting agents are encouraged to cooperate and analyse the inconsistencies detected within a reasonable time (+/-3 months). The main objective is to anticipate the quality checks that become effective in 2022 and to avoid a situation in which an entire reporting year would have to be resubmitted retroactively in 2023.~~In addition, before proceeding to a resubmission (regardless the type of report), reporting agents are asked to confirm by email the reports and the reference periods to be resubmitted.

Future submissions should already take into account any inconsistencies detected.

## 3 Contact data at the BCL

For any question related to the AnaCredit report, please contact the AnaCredit team at the BCL ([reporting.anacredit@bcl.lu](mailto:reporting.anacredit@bcl.lu)).

For any question, which concerns more precisely referential data, please contact the referential data team at the BCL ([sig@bcl.lu](mailto:sig@bcl.lu)).

AnaCredit	Methodology used for the comparison between AnaCredit and FINREP	23 / 27
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## 4 Annexes

### 4.1 Glossary

COREP	Common Solvency Ratio Reporting
DQI	Data Quality Indicator
EA	Euro area
ECB	European central bank
FINREP	Financial Reporting
iBSI	Individual balance sheet items statistics (S 1.1 and S 2.5 reports in Luxembourg)
IFRS	International Financial Reporting Standards
ITS	Implementing Technical Standards
iMIR	Individual MFI interest rate statistics (S 1.5 reports in Luxembourg)
MFI	Monetary and Financial Institutions
nGAAP	National accounting standards
NCB	National central bank
NFC	Non-financial corporation
RMS	Reporting Member State



## 4.2 Examples of feedback reports

### 4.2.1 Example FINREP / AnaCredit comparison («Overview»)

OBSRVD_AGNT_CD=LUB00XXX			
Aggregates per report and per reference date (in million €)	202012		
	AnaCredit	FINREP Report	DQI
For Action			
1. DP_FNRP_F1800 ALL Total	123,00	123,00	100,00 %
2. DP_FNRP_F1800 CRRYING_AMNT_PFRMNG Total	120,00	120,00	100,00 %
3. DP_FNRP_F1800 CRRYING_AMNT_NN_PFRMNG Total	3,00	3,00	100,00 %
4. DP_FNRP_F1800 ACCMLTD_IMPRMNT_ACCMLTD_NG_CHNG_NN_PFRMNG Total	1,00	1,00	100,00 %
For Information			
F1800 (DP_FNRP_F1800 ALL Total)			
1.1 DP_FNRP_F1800 ALL Central banks and credit institutions	110,00	110,00	100,00 %
1.2 DP_FNRP_F1800 ALL General governments	-	-	-
1.3 DP_FNRP_F1800 ALL Other financial corporations	-	-	-
1.4 DP_FNRP_F1800 ALL Non-financial corporations	13,00	13,00	100,00 %
F1800 (DP_FNRP_F1800 CRRYING_AMNT_PFRMNG Total)			
2.1 DP_FNRP_F1800 CRRYING_AMNT_PFRMNG Central banks and credit institutions	90,00	90,00	100,00 %
2.2 DP_FNRP_F1800 CRRYING_AMNT_PFRMNG General governments	-	-	-
2.3 DP_FNRP_F1800 CRRYING_AMNT_PFRMNG Other financial corporations	-	-	-
2.4 DP_FNRP_F1800 CRRYING_AMNT_PFRMNG Non-financial corporations	30,00	30,00	100,00 %
F1800 (DP_FNRP_F1800 CRRYING_AMNT_NN_PFRMNG Total)			
3.1 DP_FNRP_F1800 CRRYING_AMNT_NN_PFRMNG Central banks and credit institutions	-	-	-
3.2 DP_FNRP_F1800 CRRYING_AMNT_NN_PFRMNG General governments	-	-	-
3.3 DP_FNRP_F1800 CRRYING_AMNT_NN_PFRMNG Other financial corporations	-	-	-
3.4 DP_FNRP_F1800 CRRYING_AMNT_NN_PFRMNG Non-financial corporations	3,00	3,00	100,00 %
F1800 (DP_FNRP_F1800 ACCMLTD_IMPRMNT_ACCMLTD_NG_CHNG_NN_PFRMNG Total)			
4.1 DP_FNRP_F1800 ACCMLTD_IMPRMNT_ACCMLTD_NG_CHNG_NN_PFRMNG Central banks and credit institutions	-	-	-
4.2 DP_FNRP_F1800 ACCMLTD_IMPRMNT_ACCMLTD_NG_CHNG_NN_PFRMNG General governments	-	-	-
4.3 DP_FNRP_F1800 ACCMLTD_IMPRMNT_ACCMLTD_NG_CHNG_NN_PFRMNG Other financial corporations	-	-	-
4.4 DP_FNRP_F1800 ACCMLTD_IMPRMNT_ACCMLTD_NG_CHNG_NN_PFRMNG Non-financial corporations	1,00	1,00	100,00 %
F0601 (DP_FNRP_F1800 ALL Non-financial corporations)			
1.4.01 DP_FNRP_F0601 Agriculture, forestry and fishing	-	-	-
1.4.02 DP_FNRP_F0601 Mining and quarrying	-	-	-
1.4.03 DP_FNRP_F0601 Manufacturing	-	-	-
1.4.04 DP_FNRP_F0601 Electricity, gas, steam and air conditioning supply	-	-	-
1.4.05 DP_FNRP_F0601 Water supply	-	-	-
1.4.06 DP_FNRP_F0601 Construction	-	-	-
1.4.07 DP_FNRP_F0601 Wholesale and retail trade	-	-	-
1.4.08 DP_FNRP_F0601 Transport and storage	-	-	-
1.4.09 DP_FNRP_F0601 Accommodation and food service activities	30,00	30,00	100,00 %
1.4.10 DP_FNRP_F0601 Information and communication	-	-	-
1.4.11 DP_FNRP_F0601 Financial and insurance activities	-	-	-
1.4.12 DP_FNRP_F0601 Real estate activities	-	-	-
1.4.13 DP_FNRP_F0601 Professional, scientific and technical activities	-	-	-
1.4.14 DP_FNRP_F0601 Administrative and support service activities	-	-	-
1.4.15 DP_FNRP_F0601 Public administration and defence, compulsory social security	-	-	-
1.4.16 DP_FNRP_F0601 Education	-	-	-
1.4.17 DP_FNRP_F0601 Human health services and social work activities	-	-	-
1.4.18 DP_FNRP_F0601 Arts, entertainment and recreation	-	-	-
1.4.19 DP_FNRP_F0601 Other services	-	-	-

## 4.2.2 Example of list of excluded instruments in FINREP calculation

Left-hand side of table:

SOID_ENTY_ID	INSTRM_AACT_CD	DSRVD_AACT_CD	DT_RPRNC	T1M_ASG_ID	T2M_ASG_ID	T3M_ASG_ID	REF_ASG_ID	ENTRT_ID	INSTRTM_ID	ECONMC_ACTVTY_INSTRMNT	INSTTNL_SCTR_INSTRMNT	OPRTNG_AACT_RPRTD	RCNTRL_LG	ACCTNG_PG_JDRPTCTN	IS FR INSTRMNT	IS EXCL
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C1	I1	Financial and insurance activities	Financial corporations other than credit institutions	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C2	I2	Financial and insurance activities	Financial corporations other than credit institutions	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C3	I3	Financial and insurance activities	Financial corporations other than credit institutions	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C4	I4	Financial and insurance activities	Financial corporations other than credit institutions	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C5	I5	Financial and insurance activities	Financial corporations other than credit institutions	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C6	I6	Real estate activities	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C7	I7	Financial and insurance activities	Financial corporations other than credit institutions	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C8	I8	Real estate activities	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C9	I9	Wholesale and retail trade	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C10	I10	Manufacturing	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C11	I11	Manufacturing	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C12	I12	Financial and insurance activities	Financial corporations other than credit institutions	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C13	I13	Real estate activities	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C14	I14	Real estate activities	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C15	I15	Real estate activities	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C16	I16	Manufacturing	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C17	I17	Manufacturing	Non-financial corporations	1	1	1	1	1
LUB000XX	LUB000XX	LUB000XX	202012	123	123	123	123	C18	I18	Transport and storage	Non-financial corporations	1	1	1	1	1

Right-hand side of table:

IDNTCTM	CTR_INSTANT	IS ECONMC_ACTIVITY_INSTANT		IS INSTNTL_SCTR_INSTANT		IS ACCTNG_PG_JDRPTCTN		CY0010		CY0020		CY0030		CY0040		CY0050		CY0060		CY0070		CY0080		CY0090		CY0100		CY0110		CY0120		CY0130		CY0140		CY0150		CY0160		CY0170		CY0180		CY0190		CY0200		CY0210		CY0220		CY0230		CY0240		CY0250		CY0260		CY0270		CY0280		CY0290		CY0300		CY0310		CY0320		CY0330		CY0340		CY0350		CY0360		CY0370		CY0380		CY0390		CY0400		CY0410		CY0420		CY0430		CY0440		CY0450		CY0460		CY0470		CY0480		CY0490		CY0500		CY0510		CY0520		CY0530		CY0540		CY0550		CY0560		CY0570		CY0580		CY0590		CY0600		CY0610		CY0620		CY0630		CY0640		CY0650		CY0660		CY0670		CY0680		CY0690		CY0700		CY0710		CY0720		CY0730		CY0740		CY0750		CY0760		CY0770		CY0780		CY0790		CY0800		CY0810		CY0820		CY0830		CY0840		CY0850		CY0860		CY0870		CY0880		CY0890		CY0900		CY0910		CY0920		CY0930		CY0940		CY0950		CY0960		CY0970		CY0980		CY0990		CY1000		CY1010		CY1020		CY1030		CY1040		CY1050		CY1060		CY1070		CY1080		CY1090		CY1100		CY1110		CY1120		CY1130		CY1140		CY1150		CY1160		CY1170		CY1180		CY1190		CY1200		CY1210		CY1220		CY1230		CY1240		CY1250		CY1260		CY1270		CY1280		CY1290		CY1300		CY1310		CY1320		CY1330		CY1340		CY1350		CY1360		CY1370		CY1380		CY1390		CY1400		CY1410		CY1420		CY1430		CY1440		CY1450		CY1460		CY1470		CY1480		CY1490		CY1500		CY1510		CY1520		CY1530		CY1540		CY1550		CY1560		CY1570		CY1580		CY1590		CY1600		CY1610		CY1620		CY1630		CY1640		CY1650		CY1660		CY1670		CY1680		CY1690		CY1700		CY1710		CY1720		CY1730		CY1740		CY1750		CY1760		CY1770		CY1780		CY1790		CY1800		CY1810		CY1820		CY1830		CY1840		CY1850		CY1860		CY1870		CY1880		CY1890		CY1900		CY1910		CY1920		CY1930		CY1940		CY1950		CY1960		CY1970		CY1980		CY1990		CY2000		CY2010		CY2020		CY2030		CY2040		CY2050		CY2060		CY2070		CY2080		CY2090		CY2100		CY2110		CY2120		CY2130		CY2140		CY2150		CY2160		CY2170		CY2180		CY2190		CY2200		CY2210		CY2220		CY2230		CY2240		CY2250		CY2260		CY2270		CY2280		CY2290		CY2300		CY2310		CY2320		CY2330		CY2340		CY2350		CY2360		CY2370		CY2380		CY2390		CY2400		CY2410		CY2420		CY2430		CY2440		CY2450		CY2460		CY2470		CY2480		CY2490		CY2500		CY2510		CY2520		CY2530		CY2540		CY2550		CY2560		CY2570		CY2580		CY2590		CY2600		CY2610		CY2620		CY2630		CY2640		CY2650		CY2660		CY2670		CY2680		CY2690		CY2700		CY2710		CY2720		CY2730		CY2740		CY2750		CY2760		CY2770		CY2780		CY2790		CY2800		CY2810		CY2820		CY2830		CY2840		CY2850		CY2860		CY2870		CY2880		CY2890		CY2900		CY2910		CY2920		CY2930		CY2940		CY2950		CY2960		CY2970		CY2980		CY2990		CY3000		CY3010		CY3020		CY3030		CY3040		CY3050		CY3060		CY3070		CY3080		CY3090		CY3100		CY3110		CY3120		CY3130		CY3140		CY3150		CY3160		CY3170		CY3180		CY3190		CY3200		CY3210		CY3220		CY3230		CY3240		CY3250		CY3260		CY3270		CY3280		CY3290		CY3300		CY3310		CY3320		CY3330		CY3340		CY3350		CY3360		CY3370		CY3380		CY3390		CY3400		CY3410		CY3420		CY3430		CY3440		CY3450		CY3460		CY3470		CY3480		CY3490		CY3500		CY3510		CY3520		CY3530		CY3540		CY3550		CY3560		CY3570		CY3580		CY3590		CY3600		CY3610		CY3620		CY3630		CY3640		CY3650		CY3660		CY3670		CY3680		CY3690		CY3700		CY3710		CY3720		CY3730		CY3740		CY3750		CY3760		CY3770		CY3780		CY3790		CY3800		CY3810		CY3820		CY3830		CY3840		CY3850		CY3860		CY3870		CY3880		CY3890		CY3900		CY3910		CY3920		CY3930		CY3940		CY3950		CY3960		CY3970		CY3980		CY3990		CY4000		CY4010		CY4020		CY4030		CY4040		CY4050		CY4060		CY4070		CY4080		CY4090		CY4100		CY4110		CY4120		CY4130		CY4140		CY4150		CY4160		CY4170		CY4180		CY4190		CY4200		CY4210		CY4220		CY4230		CY4240		CY4250		CY4260		CY4270		CY4280		CY4290		CY4300		CY4310		CY4320		CY4330		CY4340		CY4350		CY4360		CY4370		CY4380		CY4390		CY4400		CY4410		CY4420		CY4430		CY4440		CY4450		CY4460		CY4470		CY4480		CY4490		CY4500		CY4510		CY4520		CY4530		CY4540		CY4550		CY4560		CY4570		CY4580		CY4590		CY4600		CY4610		CY4620		CY4630		CY4640		CY4650		CY4660		CY4670		CY4680		CY4690		CY4700		CY4710		CY4720		CY4730		CY4740		CY4750		CY4760		CY4770		CY4780		CY4790		CY4800		CY4810		CY4820		CY4830		CY4840		CY4850		CY4860		CY4870		CY4880		CY4890		CY4900		CY4910		CY4920		CY4930		CY4940		CY4950		CY4960		CY4970		CY4980		CY4990		CY5000		CY5010		CY5020		CY5030		CY5040		CY5050		CY5060		CY5070		CY5080		CY5090		CY5100		CY5110		CY5120		CY5130		CY5140		CY5150		CY5160		CY5170		CY5180		CY5190		CY5200		CY5210		CY5220		CY5230		CY5240		CY5250		CY5260		CY5270		CY5280		CY5290		CY5300		CY5310		CY5320		CY5330		CY5340		CY5350		CY5360		CY5370		CY5380		CY5390		CY5400		CY5410		CY5420		CY5430		CY5440		CY5450		CY5460		CY5470		CY5480		CY5490		CY5500		CY5510		CY5520		CY5530		CY5540		CY5550		CY5560		CY5570		CY5580		CY5590		CY5600		CY5610		CY5620		CY5630		CY5640		CY5650		CY5660		CY5670		CY5680		CY5690		CY5700		CY5710		CY5720		CY5730		CY5740		CY5750		CY5760		CY5770		CY5780		CY5790		CY5800		CY5810		CY5820		CY5830		CY5840		CY5850		CY5860		CY5870		CY5880		CY5890		CY5900		CY5910		CY5920		CY5930		CY5940		CY5950		CY5960		CY5970		CY5980		CY5990		CY6000		CY6010		CY6020		CY6030		CY6040		CY6050		CY6060		CY6070		CY6080		CY6090		CY6100		CY6110		CY6120		CY6130		CY6140		CY6150		CY6160		CY6170		CY6180		CY6190		CY6200		CY6210		CY6220		CY62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### 4.2.3 Example of list of included instruments in FINREP calculation

Left-hand side of table:

SOLD_ENTRY_ID	RPRTING_AGENT_CD	ORISVD_AGENT_CD	DT_RPRNC	TMM_MSG_ID	TMM_MSS_ID	TQZ_MSG_ID	REF_MSG_ID	CONTRACT_ID	INSTRUMENT_ID	DP_FNRP_F1800 ALL Total
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C1	11	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C2	12	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C3	13	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C4	14	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C5	15	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C6	16	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C7	17	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C8	18	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C9	19	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C10	110	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C11	111	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C12	112	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C13	113	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C14	114	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C15	115	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C16	116	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C17	117	DP_FNRP_F1800_00_000 DP_FN
LUB00XXX	LUB00XXX	LUB00XXX	202012	123	123	123	123	C18	118	DP_FNRP_F1800_00_000 DP_FN

Right-hand side of table:

ALL Total	DP_FNRP_F1800 ALL SA	DP_FNRP_F1800 CRRYING_AMNT_PREFRMNG Total	DP_FNRP_F1800 CRRYING_AMNT_PREFRMNG SA	DP_FNRP_F1800 CRRYING_AMNT>NN_PREFRMNG Total	DP_FNRP_F1800 CRRYING_AMNT>NN_PREFRMNG SA	DP_FNRP_F1800 ACCMNTD IMPRMNT_ACCMNTD_N G_CHNG>NN_PREFRMNG Total	DP_FNRP_F1800 ACCMNTD IMPRMNT_ACCMNTD_N G_CHNG>NN_PREFRMNG SA	DP_FNRP_F1800
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_120	DP_FNRP_F1800_00_000	DP_FNRP_F1800_00_120						DP_FNRP_F0601_180
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		
DP_FNRP_F1800_00_110			DP_FNRP_F1800_0N_000	DP_FNRP_F1800_0N_110	DP_FNRP_F1800_1N_000	DP_FNRP_F1800_1N_110		