

In case of discrepancies between the French and the English text,
the French text shall prevail

Report S 2.5

«Quarterly statistical balance sheet of credit institutions»

Banque centrale du Luxembourg

Contents

1	Introduction	4
1.1	Reporting population	4
1.2	Frequency and reporting deadlines	4
2	Types of breakdowns	5
2.1	Country	5
2.2	Currency	6
2.3	The economic sector	6
2.4	Initial maturity	7
2.5	Residual maturity	8
3	Requested breakdowns	9
3.1	Assets	9
3.1.1	Item 1-010 Cash	9
3.1.2	Item 1-020 Credits	9
3.1.3	Item 1-030 Securities other than shares	9
3.1.4	Item 1-051 Quoted shares	10
3.1.5	Item 1-052 Unquoted shares	10
3.1.6	Item 1-061 Participating interests / Quoted shares	10
3.1.7	Item 1-062 Participating interests / Unquoted shares	10
3.1.8	Item 1-070 Fixed assets	11
3.1.9	Item 1-081 Remaining assets / Accrued interest not yet due	11
3.1.10	Item 1-089 Remaining assets / Remaining	11
3.1.11	Item 1-090 Financial derivatives	11
3.1.12	Item 1-000 Total assets	12
3.2	Liabilities	13
3.2.1	Item 2-021 Overnight deposits	13
3.2.2	Item 2-022 Deposits with agreed maturity	13
3.2.3	Item 2-023 Deposits redeemable at notice	13
3.2.4	Item 2-024 Sale and repurchase agreements	14
3.2.5	Item 2-025 Short sale of securities	14
3.2.6	Item 2-030 Debt securities issued	14
3.2.7	Item 2-050 Capital	14



3.2.8	Item 2-060 Elements assimilated to capital	15
3.2.9	Item 2-070 Reserves	15
3.2.10	Item 2-080 Provisions.....	15
3.2.11	Item 2-090 Value adjustments.....	15
3.2.12	Item 2-100 Results	16
3.2.13	Item 2-111 Remaining liabilities / Accrued interest not yet due.....	16
3.2.14	Item 2-119 Remaining liabilities / Remaining.....	16
3.2.15	Item 2-120 Financial derivatives	16
3.2.16	Item 2-000 Total liabilities	17
3.3	Details on assets.....	18
3.3.1	Item 1-L20 Credits granted to affiliates.....	18
3.3.2	Item 1-R20 Credits broken down according to residual maturity.....	18
3.4	Details on liabilities.....	19
3.4.1	Item 2-L20 Deposits received from affiliates.....	19

1 Introduction

1.1 Reporting population

The ECB regulation ECB/2008/32 concerning the consolidated balance sheet of the monetary financial institutions sector foresees the possibility to exempt small institutions from reporting obligations. The derogations shall be granted according to the credit institution's share in the total of the aggregated balance sheet of all resident credit institutions.

The selection of credit institutions subject to reporting requirements is done by the BCL that will grant derogations as long as the coverage of data collection will exceed 95% of the aggregated balance sheet total of all resident credit institutions.

Thus, report S 2.5 «Quarterly statistical balance sheet of credit institutions» has to be provided by a sample of credit institutions that is revised on a yearly basis. The credit institutions that will have to submit report S 2.5 will be informed by mail.

1.2 Frequency and reporting deadlines

Report S 2.5 must be provided to BCL on a monthly no later than 20 calendar days after the end of the reference period.

The exact reporting dates for report S 2.5 are published on the website of the BCL (<http://www.bcl.lu>).

2 Types of breakdowns

Assets and liabilities must be broken down according to the following four criteria:

- country of the counterpart
- currency in which assets and liabilities are expressed
- economic sector of the counterpart
- and initial maturity

The nomenclature and the codes to use are detailed in the document «Definitions and concepts for the statistical reporting of credit institutions».

However, assets and liabilities must not always be broken down according to all of these breakdowns.

Hence, only the breakdowns requested in the reporting instructions and in report S 2.5 attached to the present instructions must be reported to BCL.

2.1 Country

Assets and liabilities must be broken down according to the country of residency or the country of the registered office, i.e. the country where the centre of economic interest of a counterpart is located, using a two character ISO code.

The following specific country codes must not be used:

Specific country codes	
X1	All countries
X2	Monetary Union Member States These are all Monetary Union Member States
X3	Other Monetary Union Member States These are all Monetary Union Member States except Luxembourg
X4	Rest of the world These are all countries that are not Monetary Union Member States

Remark:

For item 1-010 Cash, the X2 code is allowed in combination with currency code EUR.

If assets and liabilities are not to be broken down according to country, reporting agents must report a total amount with the country code XX "No Breakdown".

It should be noted that country code XX "No breakdown" is only accepted for those asset and liability items that are specifically mentioned in the reporting instructions and on the statistical report S 2.5 attached to the present instructions.

2.2 Currency

Assets and liabilities must be broken down according to the currency in which they are broken denominated, using a three character ISO code.

The following specific currency codes must not be used:

Specific currency codes	
XX1	All currencies
XX2	All currencies except EUR

If assets and liabilities are not to be broken down according to currency, reporting agents must report a total amount with the currency code XXX "No breakdown".

It should be noted that currency code XXX "No breakdown" is only accepted for those asset and liability items that are specifically mentioned in the reporting instructions and on the statistical report S 2.5 attached to the present instructions

2.3 The economic sector

Assets and liabilities must be broken down according to the economic sector of the counterpart using a five character code from the list on page 49 in the «Definitions and concepts for the statistical reporting of credit institutions».

If assets and liabilities are not to be broken down according to economic sector of the counterpart, reporting agents must report a total amount with the economic sector code 90000 "No breakdown".

It should be noted that the economic sector 90000 "No breakdown" is only accepted for those asset and liability items that are specifically mentioned in the reporting instructions and in the statistical report S 2.5 attached to the present instructions.

2.4 Initial maturity

Amounts must be broken down according to initial maturity using a three character code from the list shown in the «Definitions and concepts for the statistical reporting of credit institutions».

The following codes must be used:

Code	Initial maturity
BRB	up to 1 year
BRG	over 1 years and up to and including 2 years
BRH	over 2 years and up to and including 5 years
BRK	over 5 years
BRX	No breakdown

If assets and liabilities are not to be broken down according to initial maturity, reporting agents must report a total amount with the initial maturity code BRX "No breakdown".

It should be noted that the initial maturity code BRX "No breakdown" is only accepted for those asset and liability items that are specifically mentioned in the reporting instructions and on the statistical report S 2.5 attached to the present instructions.

2.5 Residual maturity

Some assets must also be broken down according to residual maturity using a three character code from the list shown in the «Definitions and concepts for the statistical reporting of credit institutions».

The following codes must be used:

Code	Residual maturity
BRR	up to and including 1 year
BRS	over 1 years and up to and including 2 years
BRT	over 2 years

3 Requested breakdowns

3.1 Assets

3.1.1 Item 1-010 Cash

Breakdowns	
Country	to break down according to the country of the issuer
Currency	to break down
Economic sector	code 90000
Initial maturity	code BRX

Remark:

For item 1-010 Cash, the X2 (representing the total of all euro area countries) is allowed in combination with currency code EUR.

3.1.2 Item 1-020 Credits

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Initial maturity	to break down

3.1.3 Item 1-030 Securities other than shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.4 Item 1-051 Quoted shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.5 Item 1-052 Unquoted shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.6 Item 1-061 Participating interests / Quoted shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.7 Item 1-062 Participating interests / Unquoted shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.8 Item 1-070 Fixed assets

Breakdowns	
Country	to break down
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.9 Item 1-081 Remaining assets / Accrued interest not yet due

Breakdowns	
Country	code XX
Currency	to break down
Economic sector	code 90000
Initial maturity	BRX

3.1.10 Item 1-089 Remaining assets / Remaining

Breakdowns	
Country	code XX
Currency	to break down
Economic sector	code 90000
Initial maturity	to break down

3.1.11 Item 1-090 Financial derivatives

Breakdowns	
Country	to break down
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.12 Item 1-000 Total assets

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Initial maturity	to break down

3.2 Liabilities

3.2.1 Item 2-021 Overnight deposits

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Initial maturity	code BRX

3.2.2 Item 2-022 Deposits with agreed maturity

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Initial maturity	to break down

3.2.3 Item 2-023 Deposits redeemable at notice

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Initial maturity	to break down according to notice period

3.2.4 Item 2-024 Sale and repurchase agreements

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Initial maturity	to break down

3.2.5 Item 2-025 Short sale of securities

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.2.6 Item 2-030 Debt securities issued

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.2.7 Item 2-050 Capital

Breakdowns	
Country	code XX
Currency	to break down
Economic sector	code 90000
Initial maturity	code BRX

3.2.8 Item 2-060 Elements assimilated to capital

Breakdowns	
Country	code XX
Currency	to break down
Economic sector	code 90000
Initial maturity	code BRX

3.2.9 Item 2-070 Reserves

Breakdowns	
Country	code XX
Currency	to break down
Economic sector	code 90000
Initial maturity	code BRX

3.2.10 Item 2-080 Provisions

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	code 90000
Initial maturity	code BRX

3.2.11 Item 2-090 Value adjustments

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	code 90000
Initial maturity	code BRX

3.2.12 Item 2-100 Results

Breakdowns	
Country	code XX
Currency	to break down
Economic sector	code 90000
Initial maturity	code BRX

3.2.13 Item 2-111 Remaining liabilities / Accrued interest not yet due

Breakdowns	
Country	code XX
Currency	to break down
Economic sector	code 90000
Initial maturity	BRX

3.2.14 Item 2-119 Remaining liabilities / Remaining

Breakdowns	
Country	code XX
Currency	to break down
Economic sector	code 90000
Initial maturity	to break down

3.2.15 Item 2-120 Financial derivatives

Breakdowns	
Country	to break down
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX



3.2.16 Item 2-000 Total liabilities

Breakdowns	
Currency	to break down
Country	to break down
Economic sector	to break down
Initial maturity	to break down

3.3 Details on assets

3.3.1 Item 1-L20 Credits granted to affiliates

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Initial maturity	to break down

3.3.2 Item 1-R20 Credits broken down according to residual maturity

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Residual maturity	to break down using codes BRR, BRS et BRT

3.4 Details on liabilities

3.4.1 Item 2-L20 Deposits received from affiliates

Breakdowns	
Country	to break down
Currency	to break down
Economic sector	to break down
Initial maturity	to break down