

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

Compendium of verification rules for report S 2.13 «Quarterly statistical balance sheet of UCIs»

Banque centrale du Luxembourg

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1 Introduction

This compendium groups all the verification rules that apply to report S 2.13 «Quarterly statistical balance sheet of UCIs».

The instructions relating to data collection are described in the documents Instructions and Report relating to report S 2.13 «Quarterly statistical balance sheet of UCIs».

The objective of the present document is to describe the various internal consistency checks for the statistical report S 2.13 as well as the consistency checks between the reports S 2.13 and the security by security (SBS) reporting that the BCL undertakes after receiving the data.

We should like to stress the importance of the quality of the data transmitted to the BCL and the necessity to submit the data to the verification rules detailed in the technical documentation. Only a rigorous control undertaken during data production will allow to respect the quality requirements as well as the reporting delays. This point is all the more important since the data collected will be checked by the ECB before aggregating it with the data of the other Member states. Any error or important negligence will have harmful repercussions on the reputation of the whole community of the Luxembourg monetary financial institutions.

2 Verification rules

The verification rules are split into 2 groups, namely those that have a permanent character and those that have a temporary character. As far as concerns the verification rules having a permanent character, we invite the software providers to implement these rules whereas the temporary verification rules are more specifically addressed to the reporting agents. The latter are invited to take into account these rules when preparing the data.

2.1 Permanent verification rules

Report S 2.13 is subject to 2 types of verification rules, namely internal rules and consistency rules with the security by security (SBS) reporting.

2.1.1 Internal verification rules for report S 2.13

The following internal verification rules must be applied:

- for each line a valid value must be reported for all four requested breakdowns:
 - country code
 - currency code
 - economic sector code
 - maturity code
- the sum of all breakdowns for line 1-000 must be equal to the sum of all breakdowns of line 2-000
- all lines must have a credit trend
- for lines 1-030, 1-051, 1-052, 1-061, 1-062, 2-025 and 2-112 no breakdown is required. Hence, for these lines, the following codes must be used:
 - country code «XX»
 - currency code «XXX»
 - economic sector code «90000»
 - maturity code «BRX»
- the country code no breakdown «XX» may only be used for the lines mentioned in the report S 2.13 attached to the instructions

- the currency code no breakdown «XXX» may only be used for the lines mentioned in the report S 2.13 attached to the instructions
- the sector code «12200» Other MFIs / Other than Money market funds may only be used in combination with the country code of European union member countries that report entities belonging to the sector Other MFIs / Other than Money market funds on the list published by the European central bank
- the sector code «39000» International institutions may only be used in combination with the country codes «XB», «XC», «XD», «XE» et «XG»
- the sector code no breakdown «90000» may only be used for the lines mentioned in the report S 2.13 attached to the instructions
- the maturity code no breakdown «BRX» may only be used for the lines mentioned in report S 2.13 attached to the instructions

2.1.2 Verification rules between report S 2.13 and security by security reporting

The verification between S 2.13 and the security by security reporting must be done by respecting the following preliminary condition:

These rules only apply to non monetary funds.

The following verification rules are applicable:

- the amount reported in line 1-030-XX-XXX-90000 of report S 2.13 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-030
- the amount reported in line 1-051-XX-XXX-90000 of report S 2.13 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-051
- the amount reported in line 1-052-XX-XXX-90000 of report S 2.13 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-052
- the amount reported in line 1-061-XX-XXX-90000 of report S 2.13 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-061

- the amount reported in line 1-062-XX-XXX-90000 of report S 2.13 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-062
- the amount reported in line 2-025-XX-XXX-90000 of report S 2.13 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-025
- the amount reported in line 2-040-XX-XXX-90000 of report S 2.13 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-040
- the amount reported in line 2-112-XX-XXX-90000 of report S 2.13 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-112

2.2 Temporary verification rules

The temporary verification rules are rules that verify certain quality characteristics of the data that may vary over time. Hence, software providers are not requested to implement these rules in order to avoid too frequent adaptations of the reporting software.

2.2.1 Internal verification rules for report S 2.13

The following internal verification rules must be applied:

- the sector code «32100» State government may only be used in combination with a country code of a country that has adopted the structure of a federal state.

The following countries have a federal structure:

- AE United Arab Emirates
- AR Argentina
- AT Austria
- AU Australia
- BA Bosnia-Herzegovina
- BE Belgium
- BR Brazil
- CA Canada

- CH Switzerland
- DE Germany
- ES Spain
- ET Ethiopia
- FM Micronesia
- IN India
- KM Comoros Islands
- KN Saint-Kitts-and-Nevis
- MX Mexico
- MY Malaysia
- NG Nigeria
- PK Pakistan
- RS Serbia
- RU Russia
- US United States of America
- VE Venezuela