

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

# **Security by security of undertakings for collective investment**

**Banque centrale du Luxembourg**

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## 1 Introduction

### 1.1 Reporting population

The security by security reporting must be provided by a subset of UCIs and/or compartments of UCIs that is defined by the BCL and updated on a yearly basis.

The BCL informs the UCIs and/or compartments of UCIs that must submit the security by security reporting.

### 1.2 Frequency and reporting deadlines

The security by security reporting must be provided to BCL on a monthly basis:

- for money market funds no later than 10 working days after the end of the reference period.
- for investment funds no later than 20 working days after the end of the reference period.

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

## 2 Basic principles

### 2.1 Definitions and concepts

The definitions and concepts that must be observed for the security by security reporting are described in the document «Definitions and concepts for the statistical reporting of undertakings for collective investment» that apply to the statistical reporting of money market funds and investment funds.

### 3 Securities subject to the reporting

The definitions and concepts for the security by security reporting are those applied for the establishment of the monthly and quarterly statistical reporting of undertakings for collective investment. The modifications to the definitions and concepts are automatically applicable to the security by security reporting.

The securities to be included in the security by security reporting are those reported in the following lines of the statistical balance sheets.

#### 3.1 Assets

- 1-030 Securities other than shares
- 1-051 Quoted shares
- 1-052 Unquoted shares
- 1-061 Participating interests – Quoted shares
- 1-062 Participating interests – Unquoted shares

#### 3.2 Liabilities

- 2-025 Borrowings / Short sales of securities
- 2-040 Shares/units issued
- 2-112 Other liabilities / Debt securities issued

## 4 Reporting of operations

### 4.1 The balance sheet line

Each security provided in the security by security reporting must be identified by the corresponding balance sheet line of the statistical balance sheet:

- report S 1.3 for money market funds
- report S 2.13 for investment funds

The identification of a balance sheet line is composed of:

- the sub-table of the balance sheet
- the item of the balance sheet
- the country code
- the currency code
- the economic sector code

For instance, balance sheet line 1-030-XX-XXX-90000 of report S 1.3 «Monthly statistical balance sheet of MMFs» represents the securities other than shares held by UCIs.

### 4.2 The identification code of the security

The securities are identified by a code. In this context, the reporting of an ISIN code (ISO 6166) has a priority over any other code.

The identification code type of the security indicates whether the code is an ISIN code or any other code (either internal or external such as CUSIP for instance).

In the security by security reporting, the security type is identified by a code:

Code	Securities
1	Securities with ISIN code
2	Securities without ISIN code

The provisional and/or pseudo ISIN codes must not be considered as being valid ISIN codes. This position mainly applies to codes starting with the letters DU, EV, HF, HS, QS, QT, QU, QY, TE, XD, XF, XX, ZZ. The first two characters of a valid ISIN code must be the ISO code applicable to the country (ISO 3166) of the issuer at the time of the issue or XS for euro-issues.

If a security has a provisional and/or pseudo code, it must not be reported as being a security with a valid ISIN code and thus not be reported with the code type (*codeType*) «1».

Hence, these securities must be reported with the code type (*codeType*) «2» as applicable to securities without an ISIN code. Thus, the entire set of additional information requested for securities not identified by an ISIN code must be reported in the file.

Remarks:

- internal codes developed on the basis of the characteristics of ISIN codes must not be reported as ISIN codes
- the identification code of the security must be consistent with the type of the code
- the ISIN codes must pass the check via the key

### 4.3 The identification of the issuer

It has to be mentioned that the identification of the issuer must only be provided for securities without an ISIN code.

The identification of the issuer consists of the following two elements:

- the country of the issuer  
The country code of the issuer must be in line with ISO 3166 codification, completed by the specific codes for supranational institutions as defined by the BCL in the document «Definitions and concepts for the statistical reporting of undertakings for collective investment ».  
It is important to mention that the use of code «XX» without breakdown is not permitted.
- the economic sector of the issuer

The economic sector of the issuer must be in line with the list of sectors as defined on page 31 in the document «Definitions and concepts for the statistical reporting of undertakings for collective investment».

It is important to mention that the use of code «90000» without breakdown is not permitted.

#### 4.4 The type of holding of the securities

The type of holding makes it possible to avoid double accounting or missing data.

The concept of the economic holder is applied to the different types of statistics.

This implies that a resident who has lent securities is considered as being the holder of these securities. The same applies to a resident selling securities via a repurchase agreement.

On the other hand, if a resident borrows securities or buys securities within the framework of a repurchase agreement, he is not considered as being the holder of these securities. Furthermore, short sales of securities must be reported as such in order to avoid double accounting.

In the security by security reporting, the type of holding is identified by a code:

Code	Type of holding
01	Securities held and not affected by a temporary transfer
02	Securities lent
03	Securities sold in a repurchase agreement
04	Securities issued
05	Short sales of securities

#### Remarks:

- If securities are entrusted to another custodian for a securities lending operation, and if precise information regarding the quantity lent is not available, the type of holding «Securities lent» must be reported for all the securities.

- Securities received in a repurchase agreement as well as securities borrowed are not reported on the balance sheet and must therefore not be reported.

#### 4.5 The quantity of securities

The quantity of securities is determined in accordance with the type of securities.

Thus, a distinction is made between:

- Percentage quoted  
In nominal capital for securities other than shares quoted in percentage points of the nominal value.  
The currency of the nominal must be reported in order to indicate the currency in which the nominal capital is expressed. The «pool factor» must not be taken into account for the valuation of the nominal.
- Currency quoted  
In number of securities for all other securities.  
The nominal capital and the currency must not be reported if the quantity is expressed in number of securities.

#### Remark

The fact that securities are traded by trading lots must not be taken into consideration for the determination of the quantity. The number of individual securities must be reported independently from the trading lot that is negotiated on the market.

#### 4.6 The supplementary information

The supplementary information must only be provided for securities that are not identified by an ISIN code and vary according to the following factors:

- securities other than shares held or issued (debt securities)
- shares and other equity

#### 4.6.1 Securities other than shares held or issued

The following information must be provided.

##### 4.6.1.1 The security type

In the security by security reporting the security type is identified by a code:

Code	Security type
F.33	Securities other than shares

##### 4.6.1.2 The issue date

The day, month and year of the security's issue must be provided.

##### 4.6.1.3 The final maturity date

The day, month and year of the security's final maturity must be provided.

##### Remark

- For perpetual bonds, the final maturity date is not defined. For this type of security, the date 01.01.2999 must be reported.

##### 4.6.1.4 The «*pool factor*»

The pool factor represents the percentage of amounts that remain to be repaid. It is used in the context of securitisation of assets with progressive repayments. Its value is higher than zero. Where the pool factor includes accrued interest, its value could be higher than 1. Its value decreases as repayments occur and it should be 0 at final maturity. For securities repaid only at the final maturity, the value of the pool factor is 1.

##### Remark:

- If the «*pool factor*» is not applicable to a security other than a share, the default value 1 must be reported.

##### 4.6.1.5 The coupon type

The coupon type distinguishes fixed, progressive, floating, zero, index linked and other coupons.

For the security by security reporting, the coupon type is identified by a code:

<b>Code</b>	<b>Coupon type</b>
01	fixed
02	progressive
03	floating
04	zero coupon
05	index linked
99	other

#### **4.6.1.6 The coupon frequency**

The coupon frequency is defined by the number of coupons per year.

For the security by security reporting, the coupon frequency is identified by a code:

<b>Code</b>	<b>Coupon frequency</b>
00	zero coupon
01	annual
02	semi annual
04	quarterly
06	bi-monthly
12	monthly
24	fortnightly
99	other

#### 4.6.1.7 The date of the last coupon payment

The date of the last coupon payment must detail day, month and year.

Remark:

- If no coupon payment was made, the date for the last coupon payment to be considered is the issue date.

#### 4.6.1.8 The coupon rate

The coupon rate is the annualised rate expressed in percentage. For instance, the value to be reported for an annualised coupon rate of 5,5% is 5,5.

### 4.6.2 Shares and other equity

The following information must be provided.

#### 4.6.2.1 The security type

The security type distinguishes between the following three types:

- Quoted shares
- Unquoted shares
- Shares/units of UCIs

In the security by security reporting the security type is identified by a code:

Code	Security type
	Shares and other equity
F.511	Quoted shares
F.512	Unquoted shares
F.52	Shares/units of UCIs

#### 4.7 The amount

The amount reported in the balance sheet must be expressed in the accounting currency of the balance sheet, with a sufficient number of decimals in order to ensure that the totals correspond to the exact sum of the amounts in euro.

As a rule, quoted securities are valued at the price prevailing at the stock exchange on the end of the reporting date. The valuation of securities other than shares must be done using the «dirty price», i.e. including the amount of the accrued interest since the last coupon payment.

The amount must be reported for each security. Furthermore, a total must be reported for each line of the balance. This total amount is the sum of the amounts reported for all the securities included in a given line of the balance sheet.

## 5 Special treatment for some funds

### 5.1 Securities managed according to pooling techniques

If securities are managed on the basis of pooling techniques, the securities that are part of the pool must be allocated to each of the UCI and/or compartment of UCI according to the percentage of its share in the pool. The characteristics of the reporting allow to report quantities with a certain number of decimals.

### 5.2 Description research in the absence of ISIN codes

The research of information on some securities should not be too difficult. In the case of holding of shares of alternative funds (mainly hedge funds), the description research should be limited to country and currency.

Name of security	
Country of residence of the issuer	Country of domiciliation of the fund (should already be known for report O 4.1)
Economic sector	Economic sector 41112 (investment funds) see definitions and concepts
Currency of the security	Currency of denomination of the security
Code of type of the security	F.52 Shares/units of UCIs

Securities held by high risk investment funds (*Venture Capital*):

Name of security	
Country of residence of the issuer	Country of domiciliation of the corporation (should already be known for report O 4.1)
Economic sector	In principle 42100 (Corporations and quasi corporations of the non financial public and private sector) see Definitions and concepts
Currency of the security	Currency of denomination of the security
Code of type of the security	F.512 Unquoted shares

## 6 Information to be provided

Each UCI and/or compartment of UCI must submit a monthly file that includes the following general and specific information.

### 6.1 General information

The general information that must be provided in the security by security file concerns:

- the end of month date to which the reporting refers
- the closure date
- the identification of the reporter (i.e. the entity that is in charge of the reporting)
- the identification of the *declarant* (the credit institution whose positions are reported)
- the currency of the reporting

### 6.2 Specific information

The information to be provided differs for securities recorded under assets and/or liabilities as well as for securities with or without ISIN code.

#### 6.2.1 Securities other than shares – item 1-030

The information to be provided varies for securities with or without ISIN code.

##### 6.2.1.1 Common information for securities with or without ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)
  - item (*item*)
  - country (*country*)  
The country code must be «XX»
  - currency (*currency*)  
The currecyntry code must be «XX»
  - economic sector (*sector*)
- type of holding (*holdSecurityType*)

- reported amount (*reportedAmount*)

### 6.2.1.2 Information for securities with ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeType*)  
The type of code must be «1»
    - + ISIN number (*code*)
- The following information must be provided for securities quoted in percentage points:
  - security other than shares (*debt*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
  - security other than shares (*debt*)
    - + number of individual securities (*numberOfUnits*)

### 6.2.1.3 Information for securities without ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeType*)  
The type of code must be «2»
    - + ISIN number (*code*)  
In this case it is an internal code given by the reporting agent
    - + name of the security (*name*)
    - + currency of the security (*currency*)
  - Identification of the issuer (*issuerID*)
    - + country of the issuer (*country*)
    - + sector of the issuer (*sector*)
  - the supplementary information (*supplements*)
    - + type of security (*securityType*)  
The type of security must be «F.33»
    - + date of issue (*issueDate*)
    - + date of final maturity (*finalMaturityDate*)

- + pool factor (*poolFactor*)
- + type of coupon (*couponType*)
- + coupon frequency (*couponFrequency*)
- + payment date of the last coupon (*couponLastPaymentDate*)
- + coupon rate (*couponRate*)
- The following information must only be provided for securities quoted in percentage points:
  - securities other than shares (*debt*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
  - security other than shares (*debt*)
    - + number of individual securities (*numberOfUnits*)

#### 6.2.1.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

## 6.2.2 Shares and other equity– items 1-051, 1-052, 1-061 and 1-062

The information to be provided varies for securities with or without ISIN code.

### 6.2.2.1 Common information for securities with or without ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)
  - item (*item*)
  - country (*country*)
  - currency (*currency*)
  - economic sector (*sector*)

- type of holding (*holdSecurityType*)
- reported amount (*reportedAmount*)

#### 6.2.2.2 Information for securities with ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeType*)  
The type of code must be «1»
    - + ISIN number (*code*)
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

#### 6.2.2.3 Information for securities without ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeType*)  
The type of code must be «2»
    - + ISIN number (*code*)  
In this case it is an internal code given by the reporting agent
    - + name of the security (*name*)
    - + currency of the security (*currency*)
  - Identification of the issuer (*issuerID*)
    - + country of the issuer (*country*)
    - + sector of the issuer (*sector*)
  - the supplementary information (*supplements*)
    - + type of security (*securityType*)

- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
  - + nominal capital (*nominalAmount*)
  - + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
  - shares and other equity (*equity*)
  - + number of individual securities (*numberOfUnits*)

#### 6.2.2.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

#### 6.2.3 Short sales of securities– item 2-025

The information to be provided varies according to the two following criteria:

- securities other than shares / shares and other equity
- securities with or without ISIN code

##### 6.2.3.1 Common information for securities with or without ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)
  - item (*item*)
  - country (*country*)
  - currency (*currency*)
  - economic sector (*sector*)
- type of holding (*holdSecurityType*)  
The type of holding must be «05»
- reported amount (*reportedAmount*)

### 6.2.3.2 Information for securities other than shares with ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeTpye*)  
The type of code must be «1»
    - + ISIN number (*code*)
- The following information must be provided for securities quoted in percentage points:
  - security other than shares (*debt*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
  - security other than shares (*debt*)
    - + number of individual securities (*numberOfUnits*)

### 6.2.3.3 Information for shares and other equity with ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeTpye*)  
The type of code must be «1»
    - + ISIN number (*code*)
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

### 6.2.3.4 Information for securities other than shares without ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)

- + type of code (*codeType*)  
The type of code must be «2»
- + ISIN number (*code*)  
In this case it is an internal code given by the reporting agent
- + name of the security (*name*)
- + currency of the security (*currency*)
- Identification of the issuer (*issuerID*)
  - + country of the issuer (*country*)
  - + sector of the issuer (*sector*)
- the supplementary information (*supplements*)
  - + type of security (*securityType*)  
The type of security must be «F.33»
  - + date of issue (*issueDate*)
  - + date of final maturity (*finalMaturityDate*)
  - + pool factor (*poolFactor*)
  - + type of coupon (*couponType*)
  - + coupon frequency (*couponFrequency*)
  - + payment date of the last coupon (*couponLastPaymentDate*)
  - + coupon rate (*couponRate*)
- The following information must only be provided for securities quoted in percentage:
  - securities other than shares (*debt*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
  - security other than shares (*debt*)
    - + number of individual securities (*numberOfUnits*)

#### 6.2.3.5 Information for shares and other equity without ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeType*)  
The type of code must be «2»

- + ISIN number (*code*)  
In this case it is an internal code given by the reporting agent
- + name of the security (*name*)
- + currency of the security (*currency*)
- Identification of the issuer (*issuerID*)
  - + country of the issuer (*country*)
  - + sector of the issuer (*sector*)
- the supplementary information (*supplements*)
  - + type of security (*securityType*)
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

### 6.2.3.6 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- Sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

### 6.2.4 Shares/units issued– item 2-040

The information to be provided varies for securities with or without ISIN code.

#### 6.2.4.1 Common information for securities with or without ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)

- item (*item*)
- country (*country*)
- currency (*currency*)
- economic sector (*sector*)
- type of holding (*holdSecurityType*)  
The type of holding must be «04»
- reported amount (*reportedAmount*)

#### 6.2.4.2 Information for securities with ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeType*)  
The type of code must be «1»
    - + ISIN number (*code*)
  - the supplementary information (*supplements*)
    - + type of security (*securityType*)  
The type of security must be «F.52»
    - + CSSF code (*cssfCode*)
    - + issue currency (*issueCurrency*)
    - + distributed amount (*distributedAmount*)
    - + date of split or reverse split (*splitDate*)
    - + ratio of split or reserve split (*splitRatio*)
- The following information must be provided for securities quoted in percentage:
  - type of share (*typeOfShare*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
  - type of share (*typeOfShare*)
    - + number of individual securities (*numberOfUnits*)

#### 6.2.4.3 Information for securities without ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)

- + type of code (*codeType*)  
The type of code must be «2»
- + ISIN number (*code*)  
In this case it is an internal code given by the reporting agent
- + name of the security (*name*)
- + currency of the security (*currency*)
- Identification of the issuer (*issuerID*)
  - + country of the issuer (*country*)  
The country of the issuer must be «LU»
  - + sector of the issuer (*sector*)  
The economic sector of the issuer must be «12100» for money market funds and «41112» for investment funds.
- the supplementary information (*supplements*)
  - + type of security (*securityType*)  
The type of security must be «F.52»
  - + CSSF code (*cssfCode*)
  - + issue currency (*issueCurrency*)
  - + distributed amount (*distributedAmount*)
  - + date of split or reverse split (*splitDate*)
  - + ratio of split or reserve split (*splitRatio*)
- The following information must only be provided for securities quoted in percentage:
  - type of share (*typeOfShare*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
  - type of share (*typeOfShare*)
    - + number of individual securities (*numberOfUnits*)

#### 6.2.4.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

## 6.2.5 Debt securities issued– item 2-112

The information to be provided varies for securities with or without ISIN code.

### 6.2.5.1 Common information for securities with or without ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)
  - item (*item*)
  - country (*country*)
  - currency (*currency*)
  - economic sector (*sector*)
- type of holding (*holdSecurityType*)  
The type of holding must be «04»
- reported amount (*reportedAmount*)

### 6.2.5.2 Information for securities with ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeType*)  
The type of code must be «1»
    - + ISIN number (*code*)
- The following information must be provided for securities quoted in percentage:
  - security other than shares (*debt*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
  - security other than shares (*debt*)
    - + number of individual securities (*numberOfUnits*)

### 6.2.5.3 Information for securities without ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID*)
    - + type of code (*codeType*)  
The type of code must be «2»
    - + ISIN number (*code*)  
In this case it is an internal code given by the reporting agent
    - + name of the security (*name*)
    - + currency of the security (*currency*)
  - Identification of the issuer (*issuerID*)
    - + country of the issuer (*country*)  
The country of the issuer must be «LU»
    - + sector of the issuer (*sector*)  
The economic sector of the issuer must be «12100» for money market funds and «41112» for investment funds.
  - the supplementary information (*supplements*)
    - + type of security (*securityType*)  
The type of security must be «F.33»
    - + date of issue (*issueDate*)
    - + date of final maturity (*finalMaturityDate*)
    - + pool factor (*poolFactor*)
    - + type of coupon (*couponType*)
    - + coupon frequency (*couponFrequency*)
    - + payment date of the last coupon (*couponLastPaymentDate*)
    - + coupon rate (*couponRate*)
- The following information must only be provided for securities quoted in percentage:
  - securities other than shares (*debt*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
  - security other than shares (*debt*)
    - + number of individual securities (*numberOfUnits*)

#### 6.2.5.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.