

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

Compendium of verification rules for report S 2.16 “Quarterly statistical balance sheet of issuing companies”

Banque centrale du Luxembourg

1	Introduction.....	3
2	Verification rules	4
2.1	Permanent verification rules	4
2.1.1	Internal verification rules for report S 2.16.....	4
2.1.2	Verification rules between report S 2.16 and security by security reporting.....	5

1 Introduction

This compendium groups all the verification rules that apply to report S 2.16 “Quarterly statistical balance sheet of issuing companies”.

The instructions relating to data collection are described in the document “Instructions for report S 2.16 “Quarterly statistical balance sheet of issuing companies””.

The objective of the present document is to describe the various internal consistency checks for the statistical report S 2.16 as well as the consistency checks between the report S 2.16 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 during the entire data production cycle will enable us to respect the quality requirements as well as reporting delays. This point is all the more important since collected data will be double-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 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. Concerning 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 respondents. The latter are invited to take into account these rules when preparing the data.

2.1 Permanent verification rules

Report S 2.16 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 2.16

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
 - maturity code

- the sum for line 1-000 must be equal to the sum of line 2-000
- all lines must have a positive value
- for lines 1-030, 1-06A, 1-06N, 2-030 and 2-025, no breakdown is required.
Hence, for these lines, the following codes must be used:
 - country code “XX”
 - currency code “XXX”
 - economic sector must equal 90000
 - maturity code “BRX”

- the country code no breakdown “XX” may only be used for the lines mentioned in the report S 2.16 attached to the instructions

- the currency code no breakdown “XXX” may only be used for the lines mentioned in the report S 2.16 attached to the instructions
- the maturity code no breakdown “BRX” may only be used for the lines mentioned in report S 2.16 attached to the instructions

2.1.2 Verification rules between report S 2.16 and security by security reporting

The verification between S 2.16 and the security by security reporting must be done by respecting the following preliminary condition:

The following verification rules are applicable:

- the amount reported in line 1-030-XX-90000-XXX of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-030
- the amount reported in line 1-06A-XX-90000-XXX of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-06A
- the amount reported in line 1-06N-XX-90000-XXX of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-06N
- the amount reported in line 2-025-XX-90000-XXX of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-025
- the amount reported in line 2-030-XX-90000-XXX of report S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-030