BANQUE CENTRALE DU LUXEMBOURG
EUROSYSTÈME

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

Report S 1.1 L6

Monthly statistical balance sheet of credit institutions

Compendium of verification rules

April 2022

Contents

1 Introduction

This compendium groups all the verification rules that apply to report S 1.1 «Monthly statistical balance sheet of credit institutions».

The instructions relating to data collection are described in the documents Instructions and Report relating to report S 1.1 «Monthly statistical balance sheet of credit institutions».

The objective of the present document is to describe the various internal consistency checks for the statistical report S 1.1 «Monthly statistical balance sheet of credit institutions» as well as the consistency checks between report S 1.1 and the security by security reporting.

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 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.

For the time being, report S 1.1 only contains permanent verification rules.

2.1   Permanent verification rules

2.1.1   Internal verification rules for report S 1.1

The following internal verification rules must be applied:

- The following lines must be provided even if they are provided only with zero values:
    - 1-000000-XX-XXX-90000
    - 2-000000-XX-XXX-90000
    - 2-ERO000-XX-XXX-90000
- The sum of all breakdowns for line 1-000000 must be equal to the sum of all breakdowns of line 2-000000
- All lines must have a credit trend; however, the following lines may have a debit trend:
    - 1-090010-XX-XXX-90000
    - 1-090999-XX-XXX-90000
    - 2-007000-XX-XXX-90000
    - 2-010000-XX-XXX-90000
    - 2-010010-XX-XXX-90000
    - 2-010999-XX-XXX-90000
    - 2-090010-XX-XXX-90000
    - 2-000000-XX-XXX-90000 only for maturity I999-999
- The attached folder provides further details as far as concerns the verification rules of report S 1.1:

    These rules are presented in various sheets organised as follows:
    - Assets - 1

This sheet provides the list of cells from sub-tables «Assets», «Assets - Details - 1» and «Assets - Details - 2» that must contain zero values

- Assets - 2

  This sheet provides the list of simple hierarchical relations for sub-tables «Assets», «Assets - Details - 1» and «Assets - Details - 2»

- Assets - 3 and Assets - 4

  These sheets provide the list of complex hierarchical relations for sub-tables «Assets», «Assets - Details - 1» and «Assets - Details - 2»

- Assets - 5

  This sheet provides the list of lines of sub-table «Assets» that must not be taken into consideration to compile total assets (line 1-000000-XX-XXX-90000).

- Liabilities - 1

  This sheet provides the list of cells from sub-tables «Liabilities» and «Liabilities - Details - 1» that must contain zero values

- Liabilities - 2

  This sheet provides the list of simple hierarchical relations for sub-tables «Liabilities» and «Liabilities - Details - 1»

- Liabilities - 3

  This sheet provides the list of complex hierarchical relations for sub-tables «Liabilities» and«Liabilities - Details - 1»

- Liabilities - 4

  This sheet provides the list of lines of sub-table «Liabilities» that must not be taken into consideration to compile total liabilities (line 2-000000-XX-XXX-90000). In this context, it is worth recalling that the lines of sub-table «Liabilities - Details - 1» are excluded from the compilation of total liabilities (line 2-000000-XX-XXX-90000).

- Liabilities - 5

  This sheet provides the list of simple hierarchical relations for sub-tables «Liabilities» and «Liabilities - Details - 1» that do not generate an error but a warning.

- Off-balance sheet -1

  This sheet provides the list of cells from sub-tables «Off-balance sheet» and «Off-balance sheet - Details - 1» that must contain zero values

- Off-balance sheet - 2

This sheet provides the list of simple hierarchical relations for sub-tables «Off-balance sheet» and «Off-balance sheet - Details - 1»

- Off-balance sheet - 3

This sheet provides the list of complex hierarchical relations for sub-tables «Off-balance sheet» and «Off-balance sheet - Details - 1»

- Reserve requirement

This sheet contains the procedure for the compilation of the reserve requirement

2.1.2 Verification rules between report S 1.1 and the security by security report (TPTBBL)

The following verification rules are applicable:

- The amount reported in line 1-003000-XX-XXX-90000 of report S 1.1 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-003000

- The amount reported in line 1-005000-XX-XXX-90000 of report S 1.1 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-005000

- The amount reported in line 2-002050-XX-XXX-90000 of report S 1.1 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-002050

- The amount reported in line 2-003000-XX-XXX-90000 of report S 1.1 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-003000