

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

Compendium of verification rules for report S 1.4 «Information on valuation effects on the balance sheet of credit institutions»

Banque centrale du Luxembourg

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1 Introduction

This compendium groups all the verification rules that apply to report S 1.4 «Information on valuation effects on the balance sheet of credit institutions». The instructions relating to data collection are described in the documents Instructions and Report relating to report S 1.4 «Information on valuation effects on the balance sheet of credit institutions».

The objective of the present document is to describe the various internal consistency checks for the statistical report S 1.4 «Information on valuation effects on the balance sheet of credit institutions».

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.

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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 1.4

The following internal verification rules must be applied:

- all lines may have credit and/or debit trends

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- columns BRB, BRG, BRH, BRK of sub-table 1 (Assets) must be equal to zero for the following lines:

1-020-LU-EUR-11000	1-020-X3-EUR-11000
1-020-LU-EUR-12000	1-020-X3-EUR-12000
1-020-LU-EUR-30000	1-020-X3-EUR-30000
1-020-LU-XX2-11000	1-020-X3-XX2-11000
1-020-LU-XX2-12000	1-020-X3-XX2-12000
1-020-LU-XX2-30000	1-020-X3-XX2-30000

1-027-LU-XXX-11000	1-070-XX-XXX-90000
1-027-LU-XXX-12000	1-090-XX-XXX-90000
1-027-LU-XXX-30000	
1-027-LU-XXX-41100	
1-027-LU-XXX-41200	
1-027-LU-XXX-42100	
1-027-X3-XXX-11000	
1-027-X3-XXX-12000	
1-027-X3-XXX-30000	
1-027-X3-XXX-41100	
1-027-X3-XXX-41200	
1-027-X3-XXX-42100	
1-027-X4-XXX-11000	
1-027-X4-XXX-12000	
1-027-X4-XXX-30000	
1-027-X4-XXX-40000	
1-027-XE-XXX-39000	

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- column BRX of sub-table 1 (Assets) must be equal to zero for the following lines:

1-020-LU-EUR-41100	1-020-X3-EUR-41100	1-020-X4-EUR-11000
1-020-LU-EUR-41200	1-020-X3-EUR-41200	1-020-X4-EUR-12000
1-020-LU-EUR-42100	1-020-X3-EUR-42100	1-020-X4-EUR-30000
1-020-LU-XX2-41100	1-020-X3-XX2-41100	1-020-X4-EUR-40000
1-020-LU-XX2-41200	1-020-X3-XX2-41200	1-020-X4-XX2-11000
1-020-LU-XX2-42100	1-020-X3-XX2-42100	1-020-X4-XX2-12000
		1-020-X4-XX2-30000
		1-020-X4-XX2-40000
		1-020-XE-EUR-39000
		1-020-XE-XX2-39000

1-021-LU-EUR-42200	1-022-LU-EUR-42200	1-023-LU-EUR-42200
1-021-LU-XX2-42200	1-022-LU-XX2-42200	1-023-LU-EUR-42211
1-021-X3-EUR-42200	1-022-X3-EUR-42200	1-023-LU-XX2-42200
1-021-X3-XX2-42200	1-022-X3-XX2-42200	1-023-LU-XX2-42211
		1-023-X3-EUR-42200
		1-023-X3-EUR-42211
		1-023-X3-XX2-42200
		1-023-X3-XX2-42211

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- columns BRA, BRC, BRG and BRJ of sub-table 2 (liabilities) must be equal to zero for the following lines:

1-120-XX-XXX-90000

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S 1.4
maturity BRX ... [1]

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Recueil des règles de vérification du rapport S 1.4 «Informations sur les effets de valorisation sur le bilan des établissements de crédit»

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S 1.4
maturity BRX

... [2]

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des établissements de crédit»

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the following relationships exist between lines of report S 1.4

S 1.4 maturity BRX	Relation	S 1.4 maturity BRX
1-027-LU-XXX-11000	<=	1-020-LU-EUR-11000 + 1-020-LU-XX2-11000
1-027-LU-XXX-12000	<=	1-020-LU-EUR-12000 + 1-020-LU-XX2-12000
1-027-LU-XXX-30000	<=	1-020-LU-EUR-30000 + 1-020-LU-XX2-30000
1-027-X3-XXX-11000	<=	1-020-X3-EUR-11000 + 1-020-X3-XX2-11000
1-027-X3-XXX-12000	<=	1-020-X3-EUR-12000 + 1-020-X3-XX2-12000
1-027-X3-XXX-30000	<=	1-020-X3-EUR-30000 + 1-020-X3-XX2-30000

S maturity BRX	1.4	Relation	S maturities (BRB + BRG + BRH + BRK)	1.4
1-027-LU-XXX-41100		<=	1-020-LU-EUR-41100 + 1-020-LU-XX2-41100	
1-027-LU-XXX-41200		<=	1-020-LU-EUR-41200 + 1-020-LU-XX2-41200	
1-027-LU-XXX-42100		<=	1-020-LU-EUR-42100 + 1-020-LU-XX2-42100	
1-027-X3-XXX-41100		<=	1-020-X3-EUR-41100 + 1-020-X3-XX2-41100	
1-027-X3-XXX-41200		<=	1-020-X3-EUR-41200 + 1-020-X3-XX2-41200	
1-027-X3-XXX-42100		<=	1-020-X3-EUR-42100 + 1-020-X3-XX2-42100	
1-027-X4-XXX-11000		<=	1-020-X4-EUR-11000 + 1-020-X4-XX2-11000	
1-027-X4-XXX-12000		<=	1-020-X4-EUR-12000 + 1-020-X4-XX2-12000	
1-027-X4-XXX-30000		<=	1-020-X4-EUR-30000 + 1-020-X4-XX2-30000	
1-027-X4-XXX-40000		<=	1-020-X4-EUR-40000 + 1-020-X4-XX2-40000	
1-027-XE-XXX-39000		<=	1-020-XE-EUR-39000 + 1-020-XE-XX2-39000	