

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

# **Report S 1.4 L3**

## **Valuation effects on the statistical balance sheet of credit institutions**

### **Compendium of verification rules**

**February 2021**

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## 1 Introduction

This compendium groups all the verification rules that apply to report S 1.4 «Valuation effects on the statistical balance sheet of credit institutions».

The instructions relating to data collection are described in the documents Instructions and Report relating to report S 1.4 «Valuation effects on the statistical 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.

## 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 1.4 only contains permanent verification rules.

### 2.1 Permanent verification rules

#### 2.1.1 Internal verification rules for report S 1.4

- All the lines may have a debit or a credit trend
- The attached folder provides additional details as far as concerns the verification rules for report S 1.4:

These rules are presented in various sheets organised as follows:

- Assets - 1  
This sheet provides the list of cells from sub-tables «Assets» and «Assets - Details - 1» that must contain zero values
- Assets - 2  
This sheet provides the list of complex hierarchical relations for sub-tables «Assets» and «Assets - Details - 1»
- Liabilities - 1  
This sheet provides the list of cells from sub-table «Liabilities» that must contain zero values