BANQUE CENTRALE DU LUXEMBOURG
EUROSYSTÈME

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

Report S 2.5-N L0

Quarterly statistical balance sheet of credit institutions - Luxembourg entity and its branches

Compendium of verification rules

~~February~~ April 202~~1~~2

Contents

1   Introduction

This compendium groups all the verification rules that apply to report S 2.5-N «Quarterly statistical balance sheet of credit institutions».

The instructions relating to data collection are described in the documents Instructions and Report relating to report S 2.5-N «Quarterly 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 2.5-N as well as the consistency checks between report S 2.5-N and report TPTBBN.

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.

2.1 Permanent verification rules

Report S 2.5-N is subject to two types of verification rules, namely internal verification rules and consistency checks with report TPTBBN.

2.1.1 Internal verification rules of report S 2.5-N

The following internal verification rules are applicable:

- For each line a valid value must be reported for all five requested breakdowns:
    - Country code
    - Currency code
    - Economic sector code
    - Maturity code
- The sum of all breakdowns for line 1-000000 must be equal to the sum of all breakdowns for line 2-000000
- All lines must have a credit trend; however, the following lines may have a debit trend:
    - 1-090010
    - 1-099999
    - 2-007000
    - 2-010000
    - 2-090010
    - 2-099999
    - 2-000000 only for initial maturity I999-999
- For lines 1-003000, 1-005000, 2-002050 and 2-003000 no breakdown is requested.
  Therefore, for these lines the following codes must be used:
    - Country code «XX»
    - Currency code «XXX»

- Sector code «90000»
- Maturity code «I999-999»

- For line 1-001000 «Cash» the country code «X2» must be used in combination with currency code «EUR»

- For lines 1-003000, 1-005000, 2-002050, 2-003000, 2-005000, 2-006000, 2-007000, 2-008030, 2-008040, 2-008999 and 2-010000 the country code «XX» must be used. No other country code must be used for these lines.

- For line 1-001000 the country codes «X1», «X3», «X4», «X5», «X6» and «XX» must not be used.

- For lines 1-002000, 1-006000, 1-007000, 1-090010, 1-099999, 1-L02000, 1-R02000, 2-002010, 2-002020, 2-002030, 2-002040, 2-008010, 2-008020, 2-009000, 2-011000, 2-090010, 2-099999, 2-L02000, 2-R02000, 3-001000 and 3-002000 the country codes «X1», «X2», «X3», «X4», «X5», «X6» and «XX» must not be used.

- For lines 1-003000, 1-005000, 1-006000, 1-007000, 2-002050, 2-003000 and 2-011000, the currency codes No breakdown «XXX» must be used.
  No other currency code must be used for these lines.

- For lines 1-001000, 1-002000, 1-090010, 1-099999, 1-L02000, 1-R02000, 2-002010, 2-002020, 2-002030, 2-002040, 2-005000, 2-006000, 2-007000, 2-008010, 2-008020, 2-008030, 2-008040, 2-008999, 2-009000, 2-010000, 2-090010, 2-099999, 2-L02000, 2-R02000, 3-001000 and 3-002000 the currency codes «XX1», «XX2», «XX3», «XX4» and «XXX» must not be used.

- For lines 1-001000, 1-003000, 1-005000, 1-006000, 1-090010, 1-099999, 2-002050, 2-003000, 2-005000, 2-006000, 2-007000, 2-008030, 2-008040, 2-008999, 2-010000, 2-090010 and 2-099999 the economic sector code No breakdown «90000» must be used.
  No other economic sector code must be used for these lines.

- For lines 1-002000, 1-007000, 1-L02000, 1-R02000, 2-002010, 2-002020, 2-002030, 2-002040, 2-008010, 2-008020, 2-009000, 2-011000, 2-L02000, 2-R02000, 3-001000 and 3-002000 the economic sector code No breakdown «90000» must not be used.

- For lines 1-001000, 1-003000, 1-005000, 1-006000, 1-007000, 1-090010, 2-002010, 2-002050, 2-003000, 2-005000, 2-006000, 2-007000, 2-008010, 2-008020, 2-008030, 2-008040, 2-008999, 2-009000, 2-010000, 2-011000 and 2-090010, the maturity code No breakdown «I999-999» must be used.

No other maturity code must be used for these lines.

- For lines 1-002000, 1-099999, 1-L02000, 1-R02000, 2-002020, 2-002030, 2-002040, 2-099999, 2-R02000, 3-001000 and 3-002000 the maturity code No breakdown «I999-999» must not be used.

- The sum of all breakdowns reported in lines 1-R02000 and 1-002000 must be equal. The following relationships must be checked for each combination of country, currency and economic sector:

S 2.5-N maturities (R000-01A + R01A-02A + R02A-999)	Relation	S 2.5-N maturities (I000-01A + I01A-02A + I02A-05A + I05A-999)
1-R02000-??-???-?????	=	1-002000-??-???-?????

S 2.5-N maturities (R000-01A + R01A-02A + R02A-999 + R999-999)	Relation	S 2.5-N maturities (I000-01A + I01A-02A + I02A-05A + I05A-999)
2-R02000-??-???-?????	=	2-002010-??-???-????? + 2-002020-??-???-????? + 2-002030-??-???-????? + 2-002040-??-???-?????

For instance, for the sum of all maturities the following identity must be checked:

1-R02000-LU-EUR-42100 = 1-002000-LU-EUR-42100

- The amounts reported in lines 1-L02000 and 2-L02000 must be less than or equal to the amounts reported in lines 1-002000 and 2-002010, 2-002020, 2-002030, 2-002040. The following relationships must be checked for each combination of country, currency and economic sector:

S 2.5-N for each maturity	Relation	S 2.5-N for each maturity
1-L02000-??-???-?????	<=	1-002000-??-???-?????
2-L02000-??-???-?????	<=	2-002010-??-???-????? + 2-002020-??-???-????? + 2-002030-??-???-????? + 2-002040-??-???-?????

For instance, for each maturity the following relationship must be checked:

2-L02000-LU-EUR-42100 <= 2-002010-LU-EUR-42100 + 2-002020-LU-EUR-42100 + 2-002030-LU-EUR-42100 + 2-002040-LU-EUR-42100

2.1.2 Verification rules between report S 2.5-N and the security by security report (TPTBBN)

The following verification rules are applicable:

- The amount reported in line 1-003000-XX-XXX-90000 of report S 2.5-N 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 2.5-N 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 2.5-N 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 2.5-N must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-003000

2.2 Temporary verification rules

The temporary verification rules are rules that verify certain quality characteristics of the data that may vary over time. Hence, software providers are not requested to implement these rules in order to avoid too frequent adaptations of the reporting software.

2.2.1 Internal verification rules of report S 2.5-N

The following internal verification rules must be applied:

1   The sector code «12100» State administration may only be used in combination with a country code of a country that has adopted the structure of a federal state.

The list of countries that have adopted a federal structure is available in the document «List of countries for the purpose of statistical reporting».