Report TPTBBN L5

Security by security report of credit institutions – Balance sheet data – Luxembourg entity and its branches

Compendium of verification rules

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BANQUE CENTRALE DU LUXEMBOURG

EUROSYSTÈME

Contents

1 Introduction

This compendium groups all the verification rules that apply to report TPTBBN «Security by security report – Balance sheet data – Luxembourg entity and its branches».

The instructions relating to data collection are described in the documents Instructions and Report relating to report TPTBBN «Security by security report – Balance sheet data – Luxembourg entity and its branches».

The objective of the present document is to describe the various internal consistency checks for the statistical report TPTBBN «Security by security report – Balance sheet data – Luxembourg entity and its branches».

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

2.1.1   Internal verification rules for report TPTBBN

The following internal verification rules are applicable.

1   The following items are authorised:

Assets	Liabilities
1-003000-XX-XXX-90000	2-002050-XX-XXX-90000
1-005000-XX-XXX-90000	2-003000-XX-XXX-90000

2   For each security, the reported amount (*reportedAmount*) must be greater than or equal to zero.

3   For each security quoted in percentage points, if the reported amount (*reportedAmount*) is greater than zero, the nominal capital (*nominalAmount*) must also be greater than zero.

4   For each security quoted in number of units, if the reported amount (*reportedAmount*) is greater than zero, the number of units (*numberOfUnits*) must also be greater than zero.

5   Securities reported with an ISIN number must satisfy the ISO 6166 norm.

- The two first digits must correspond to a valid country code (ISO 3166) at the date of issue of the security or to EU, XA, XB, XC, XD and XS. In particular, a code whose two first digits are DU, EV, HF, HS, QS, QT, QU, QY, TE, XF, XX and ZZ is not considered as a valid ISIN code.
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6   For securities without ISIN number, the country of the issuer must be in line with the ISO codification (ISO 3166), completed by specific codes that the BCL allocated to international institutions. The latter are listed in the document ««Definitions and concepts for the statistical reporting of credit institutions».

The following values must not be used:

X1	X3	X5	XX
X2	X4	X6	

7   For securities without ISIN number, the sector of the issuer must be in line with the list in the document «Definitions and concepts for the statistical reporting of credit institutions».

The authorised values are:

Code	Label
11000	Central government
12100	State government
12200	Local government
12300	Social security funds
21000	Non-financial corporations
22110	Households - Sole proprietors
22120	Households - Physical persons
22200	Non-profit institutions serving households
31000	Central bank
32100	Credit institutions
32200	Other deposit taking corporations
33000	Money market funds (MMF)
41000	Non MMF investment funds
42100	Securitisation vehicles
42200	Central counterparts
42900	Other financial intermediaries
43000	Financial auxiliaries
44000	Captive financial institutions and money lenders
45000	Insurance corporations
46000	Pension funds

8   The type of holding of a security may take the following values:

Item	Authorised values
1-003000	01, 02, 03, 06
1-005000	01, 02, 03, 06
2-002050	05
2-003000	04

9   The type of portfolio of a security may take the following values:

Item	Authorised values
1-003000	11, 12, 13, 14, 15
1-005000	11, 12, 14, 16

10   The currency of the nominal must be in line with the ISO codification (ISO 4217).

The following values must not be used:

XX1	XX3	XXX
XX2	XX4	

11   For securities without ISIN number the type of security may take the following values:

Item	Authorised values
1-003000	F.3
1-005000	F.511, F.512, F.519, F.52
2-002050	F.3, F.511, F.512, F.519, F.52
2-003000	F.3

12   For type of security F.52 only economic sector codes 33000 and 41000 are allowed

13   For type of security F.511 and F.512 economic sectors 33000 and 41000 must not be used

14   For securities without ISIN number, issued by resident credit institutions and their branches, the following combination must be used:

Element	Authorised values
Country of issuer	Luxembourg entity – LU Branch – ISO country code of the country of residence of the branch
Sector of issuer	32100
Type of holding	04
Type of security	F.3

15   The issue date (*issueDate*) must be lower than or equal to the closing date (*closingDate*).

16   The value of the *Pool factor* must be greater than 0.
      If the *«pool factor»* is not applicable to securities other than shares, the default value «1» must be reported.

17   The coupon type must take one of the following values:

Code	Type of coupon
01	Fixed
02	Progressive
03	Floating
04	Zero coupon
05	Index linked
99	Other

18   The coupon frequency must take one of the following values:

Code	Frequency of coupon
00	Zero coupon
01	Annual
02	Semi-annual
04	Quarterly
06	Bi-monthly
12	Monthly
24	Fortnightly
99	Other

19   The coupon type «zero coupon» (*couponType* = 04) may only be used in combination with the coupon frequency «zero coupon» (*couponFrequency* = 00) and vice versa.

20 The payment date of the last coupon (*couponLastPaymentDate*).

- The payment date of the last coupon must be greater than or equal to the issue date (*issueDate*).

- The payment date of the last coupon must be lower than or equal to the final maturity date (*finalMaturityDate*).

- If no coupon payment was made, the date of the last coupon payment (*couponLastPaymentDate*) is the issue date of the security.

21 The difference between the date of the end of the month and the payment date of the last coupon (*closingDate – couponLastPaymentDate)* must be coherent with the coupon frequency.

Code	Frequency of coupon	*closingDate – couponLastPaymentDate*
00	Zero coupon	>=0
01	Annual	>=0 and < 720 days
02	Semi-annual	>=0 and < 360 days
04	Quarterly	>=0 and < 180 days
06	Bi-monthly	>=0 and < 124 days
12	Monthly	>=0 and < 62 days
24	Fortnightly	>=0 and < 31 days
99	Other	>=0

<u>Remark</u>

- The criteria are twice the number of days of the coupon frequency in order to allow exceptions for the first coupon payment.

22 The coupon rate (*couponRate)* is the annualised rate expressed in percentage. For instance, the value to be reported for an annualised coupon rate of 5,5% is 5,5

23   If the frequency of coupon is not zero coupon (*couponFrequency* <> 00) and the coupon type is fixed (*couponType* = 01) then the coupon rate must be different from zero (*couponRate* <>0).

24   If the payment date of the last coupon (*couponLastPaymentDate*) is strictly greater than the issue date (*issueDate*) and strictly lower than the final maturity date (*finalMaturityDate*) then the coupon rate must be different from zero (*couponRate* <>0).

2.1.2   Verification rules between report TPTBBN and report S 2.5-N

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 TPTBBN

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».