

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

Report S 1.3
Monthly statistical balance sheet for
money market funds

Report S 2.13
Quarterly statistical balance sheet for
non-MMF investment funds

Contents

1	Introduction	3
1.1	Reporting population	3
1.2	Frequency and reporting deadlines	3
2	Types of breakdowns	4
2.1	Country	4
2.2	Currency	5
2.3	The economic sector	6
2.4	Initial maturity	7

1 Introduction

1.1 Reporting population

Report S 1.3 must be provided by all money market funds (MMF).

Report S 2.13 must be provided by all non MMF investment funds.

1.2 Frequency and reporting deadlines

Report S 1.3 must be provided to BCL on a monthly basis at the latest 10 working days following the end of the period to which it relates.

Report S 2.13 must be provided to BCL on a quarterly basis at the latest 20 working days following the end of the period to which it relates.

The BCL establishes and publishes, on its website, a calendar with the remittance dates for statistical reports.

2 Types of breakdowns

Assets and liabilities must be split according to the following four criteria:

- country of the counterpart
- currency in which assets and liabilities are expressed
- economic sector of the counterpart
- and initial maturity.

The nomenclature and the codes to use are detailed in the document «Definitions and concepts for the statistical reporting of investment funds».

However, reported amounts must not always be broken down according to the complete set of available breakdowns listed in this document. Hence, only the breakdowns requested in report S 1.3 and S 2.13 attached to the present instructions must be reported to BCL.

2.1 Country

Assets and liabilities must be split according to the country of residency or the country of the registered office with a two character ISO code.

In addition to the ISO country codes, the following specific country codes may be used.

Code	Label
XB	International institutions, except European institutions, located outside Luxembourg
XC	International institutions, except European institutions, located in Luxembourg
XD	European institutions located in Luxembourg
XG	European institutions located outside Luxembourg
XA	European Central Bank
XE	European Investment Bank
XI	European Stability Mechanism
XJ	European Financial Stability Facility

Remark.

- If no country breakdown is requested, amounts must be reported as a total with country code «XX» No breakdown.
Country code «XX» No breakdown is only accepted for those items mentioned on report S 1.3 / S 2.13 attached to the present instructions.

2.2 Currency

Assets and liabilities must be split according to the currency in which they are broken denominated with a three character ISO code.

Remark.

- If no currency breakdown is requested, amounts must be reported as a total with currency code «XXX» No breakdown.
Currency code «XXX» No breakdown is only accepted for those items mentioned on report S 1.3 / S 2.13 attached to the present instructions.

2.3 The economic sector

Reported amounts must be broken down according to the economic sector of the counterparty with a five-character code from the list below.

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 counterparties
42900	Other financial intermediaries
43000	Financial auxiliaries
44000	Captive financial institutions and money lenders
45000	Insurance corporations
46000	Pension funds

Remark.

- If no economic sector breakdown is requested, amounts must be reported as a total with currency code «90000» No breakdown.
Economic sector code «90000» No breakdown is only accepted for those items mentioned on report S 1.3 / S 2.13 attached to the present instructions.

2.4 Initial maturity

Reported amounts must be broken down according to their initial maturity with an eight-character code from the list below.

Code	Initial maturity
I000-01A	Up to 1 year
I01A-02A	Over 1 and up to 2 years
I02A-05A	Over 2 and up to 5 years
I05A-999	Over 5 years

Remark

- If no initial maturity breakdown is requested, amounts must be reported as a total with currency code «I999-999» No breakdown.
Initial maturity code «I999-999» No breakdown is only accepted for those items mentioned on report S 1.3 / S 2.13 attached to the present instructions.