Report S 2.13

Quarterly statistical balance sheet for undertakings for collective investment

Banque centrale du Luxembourg

1   Introduction

1.1   Reporting population

Report S 2.13 must be provided by a subset of UCIs or compartments of UCIs that is defined by the BCL and updated on a yearly basis.

The BCL puts at the disposal of the reporting agents a list of UCIs or compartments of UCIs subject to reporting on its website (http://www.bcl.lu).

1.2   Frequency and reporting deadlines

Report S 2.13 must be provided 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 exact reporting dates for report S 2.13 are published on the website of the BCL (http://www.bcl.lu).

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 UCIs».

However, assets and liabilities must not always be split according to all of these breakdowns. Hence, only the breakdowns requested under point 3 and/or report 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, i.e. the country where the centre of economic interest of a counterpart is located. with a two character ISO code.

The following specific country codes must not be used:

Specific country codes	
X1	All countries
X2	Monetary Union Member States These are all Monetary Union Member States
X3	Other Monetary Union Member States These are all Monetary Union Member States except Luxembourg
X4	Rest of the world These are all countries that are not Monetary Union Member States

If assets and liabilities are not to be broken down according to country, reporting agents must report a total amount with the country code XX "No Breakdown". It should be noted that

country code XX "No breakdown" is only accepted for those asset and liability items that are specifically mentioned under point 3 below in the reporting instructions and on the statistical report 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.

The following specific currency codes must not be used:

Specific currency codes	
XX1	All currencies
XX2	All currencies except EUR

If assets and liabilities are not to be broken down according to currency, reporting agents must report a total amount with the currency code XXX "No breakdown". It should be noted that currency code XXX "No breakdown" is only accepted for those asset and liability items that are specifically mentioned under point 3 below in the reporting instructions and on the statistical report S 2.13 attached to the present instructions

2.3   The economic sector

Assets and liabilities must be split according to the economic sector of the counterpart with a five character code.

If assets and liabilities are not to be broken down according to economic sector of the counterpart, reporting agents must report a total amount with the economic sector code 90000 "No breakdown". It should be noted that the economic sector 90000 "No breakdown" is only accepted for those asset and liability items that are specifically under point 3 below in the reporting instructions and on the statistical report S 2.13 attached to the present instructions

2.4   Initial maturity

Amounts must be split according to initial maturity with a three character code:

Code	Initial maturity
BRB	up to 1 year
BRG	over 1 years and up to 2 years
BRH	over 2 years and up to 5 years
BRK	over 5 years
BRX	No breakdown

If assets and liabilities are not to be broken down according to initial maturity, reporting agents must report a total amount with the initial maturity code X "No breakdown". It should be noted that the initial maturity code BRX "No breakdown" is only accepted for those asset and liability items that are specifically mentioned under point 3 below in the reporting instructions and on the statistical report S 2.13 attached to the present instructions

3   Requested breakdowns

3.1   Assets

3.1.1   Item 1-020 Claims

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split

3.1.2   Item 1-030 Securities other than shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.3   Item 1-051 Shares / Quoted shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.4 Item 1-052 Shares / Unquoted shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.5 Item 1-061 Participating interests / Quoted shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.6 Item 1-062 Participating interests / Unquoted shares

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.7 Item 1-070 Fixed assets

Breakdowns	
Country	to split
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.8 Item 1-081 Reaming assets / Accrued interest

Breakdowns	
Country	code XX
Currency	to split
Economic sector	code 90000
Initial maturity	to split

3.1.9 Item 1-089 Reaming assets / Other

Breakdowns	
Country	code XX
Currency	to split
Economic sector	code 90000
Initial maturity	to split

3.1.10 Item 1-090 Financial derivatives

Breakdowns	
Country	to split
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.1.11 Item 1-000 Total assets

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split

3.2   Liabilities

3.2.1   Item 2-021 Borrowings / Overnight borrowings

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	code BRX

3.2.2   Item 2-022 Borrowings / With agreed maturity

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split

3.2.3   Item 2-023 Borrowings / Redeemable at notice

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split according to the notice period

3.2.4   Item 2-024 Borrowings / Repurchase agreements

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split

3.2.5 Item 2-025 Borrowings / Short sale of securities

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.2.6 Item 2-040 Shares / units issued

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.2.7 Item 2-111 Remaining liabilities / Accrued interest

Breakdowns	
Country	code XX
Currency	to split
Economic sector	code 90000
Initial maturity	to split

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3.2.8 Item 2-112 Remaining liabilities / Debt securities issued

Breakdowns	
Country	code XX
Currency	code XXX
Economic sector	code 90000
Initial maturity	BRX

3.2.9 Item 2-119 Remaining liabilities / Other

Breakdowns	
Country	code XX
Currency	to split
Economic sector	code 90000
Initial maturity	to split

3.2.10 Item 2-120 Financial derivatives

Breakdowns	
Country	to split
Currency	code XXX
Economic sector	code 90000
Initial maturity	code BRX

3.2.11 Item 2-000 Total liabilities

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split