

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

**Compendium of verification rules for
report S 2.19-L «Information on
valuation effects on the balance sheet
of insurance corporations –
Luxembourg entity»**

Contents

1	Introduction	3
2	Verification rules.....	4
2.1	Permanent verification rules	4
2.1.1	Internal verification rules for report S 2.19-L	4

1 Introduction

This compendium groups all the verification rules that apply to report S 2.19-L «Information on valuation effects on the balance sheet of insurance corporations – Luxembourg entity».

The instructions relating to data collection are described in the documents Instructions and Report relating to report S 2.19-L «Information on valuation effects on the balance sheet of insurance corporations – Luxembourg entity».

The objective of the present document is to describe the various internal consistency checks for the statistical report S 2.19-L «Information on valuation effects on the balance sheet of insurance corporations – Luxembourg entity» as well as the consistency checks between this report and the security by security (SBS) reporting that the BCL undertakes after receiving the data..

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 before the data transmission. Only a rigorous control undertaken during data production will facilitate a compliance with 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 two groups, namely those that have a permanent nature and those that have a temporary nature. Regarding the verification rules having a permanent nature, we invite the reporting 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.

Currently, only rules having a permanent nature are applicable for report S2.19-L.

2.1 Permanent verification rules

2.1.1 Internal verification rules for report S 2.19-L

The following internal verification rules must be applied:

- For lines 1-006000, 1-007000, 1-011000 no breakdown is required.
Hence, for these lines, the following codes must be used:
 - country code «XX»
 - currency code «XXX»
 - economic sector code «90000»
 - maturity code «I999-999»
 - the amount can be positive or negative

- For line 2-012110, the amounts must only be broken down by country:
 - country code «XX» cannot be used
 - currency code must be «XXX»
 - economic sector code must be «90000»
 - maturity code must be «I999-999»
 - the amount can be positive or negative