BANQUE CENTRALE DU LUXEMBOURG
EUROSYSTÈME

Compendium of verification rules for report S 2.16 «Quarterly statistical balance sheet of financial companies»

Banque centrale du Luxembourg

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1. Introduction

This compendium groups all the verification rules that apply to report S 2.16 «Quarterly statistical balance sheet of financial companies». The instructions relating to data collection are described in the documents Instructions and Report relating to report S 2.16 «Quarterly statistical balance sheet of financial companies».

The objective of the present document is to describe the various internal consistency checks for the statistical report S 2.16 «Quarterly statistical balance sheet of financial companies» as well as the consistency checks between these reports 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. Only a rigorous control undertaken during data production will allow respecting the quality requirements as well as the reporting delays.

2. Verification rules

The verification rules are split into two 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.

So far, the report S 2.16 only contains the permanent verification rules.

2.1 Permanent verification rules

Report S 2.16 is subject to two types of verification rules, namely internal rules and consistency rules with the security by security (SBS) reporting.

2.1.1 Internal verification rules for report S 2.16

The following internal verification rules must be applied:

- For each line a valid value must be reported for all four requested breakdowns:
  - country code;
  - currency code;
  - economic sector code;
  - maturity code.
- All lines must have positive amounts; however, the following lines may also report negative amounts:
  - 1-005000;
  - 2-C05000.
- For lines 1-000000, 1-003000, 1-005000, 2-000000, 2-002050, 2-003000, 2-C05000, 2-007000, 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 country code no breakdown «XX» may only be used for the lines mentioned in the report S 2.16 attached to the instructions.
- The currency code no breakdown «XXX» may only be used for the lines mentioned in the report S 2.16 attached to the instructions.
- The sector code no breakdown «90000» may only be used for the lines mentioned in the report S 2.16 attached to the instructions.
- The maturity code no breakdown «I999-999» may only be used for the lines mentioned in the report S 2.16 attached to the instructions.
- The amount reported in line 1-000000 must correspond to the amount reported in line 2-000000.

2.1.2 Verification rules between report S 2.16 and security by security reporting

The verification between S 2.16 and the security by security reporting must be done by respecting the following preliminary conditions:

The following verification rules are applicable:

- the amount reported in line 1-003000-XX-XXX-90000 of reports S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-003000-XX-XXX-90000 of SBS report;
- the amount reported in line 1-005000-XX-XXX-90000 of reports S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 1-005000-XX-XXX-90000 of SBS report;
- the amount reported in line 2-002050-XX-XXX-90000 of reports S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-002050-XX-XXX-90000 of SBS report;
- the amount reported in line 2-003000-XX-XXX-90000 of reports S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-003000-XX-XXX-90000 of SBS report;
- the amount reported in line 2-C05000-XX-XXX-90000 of reports S 2.16 must correspond to the total amount reported (*totalReportedAmount*) for the identifier of the balance sheet line 2-C05000-XX-XXX-90000 of SBS report.

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.