

Report S 2.16
**«Quarterly statistical balance of
financial companies»**

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1 Introduction

1.1 Reporting population

Report S 2.16 must be provided by a sample of financial companies that is defined by the BCL.

The reporting population, the concepts as well as the exemption threshold are described in the document “Definitions and concepts for the statistical reporting of financial companies”.

The companies that fall within the definition of a financial company have to contact the BCL.

1.2 Frequency and reporting deadlines

Report S 2.16 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 schedule concerning the handing in of the statistical reports.

2 Types of breakdowns

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

- Country of the counterpart;
- currency;
- economic sector of the counterpart;
- original maturity.

The nomenclature of all the breakdowns by country, currency, economic sector and original maturity is detailed in the document “Types of breakdowns for the statistical reporting” accessible on BCL website”.

However, assets and liabilities do not always have to be split according to all of the breakdowns detailed in that nomenclature. A table summarizing the requested breakdowns for the report S 2.16 is published on the website of the BCL.

2.1 Country

Assets and liabilities must be split according to the country of residence or the country of the registered office of a counterpart with a two-character ISO code 3166.

In addition to the ISO 3166 country codes, specific country codes may be used for international institutions. Country code «XX» No breakdown is only accepted for those items mentioned on report S 2.16 attached to the present instructions. If no country breakdown is requested, amounts must be reported as a total with country code «XX» No breakdown.

Items where a detailed breakdown by country is requested:

- 1-LA2001, 1-LA2002, 1-LA2003
- 1-N02000
- 1-006010
- 1-006999
- 1-007000
- 1-090000

- 2-LA2001, 2-LA2002, 2-LA2003
- 2-N02000
- 2-011000
- 2-090000

The country code «XX» No breakdown is not permitted for the items stated above. For all the others, the country code «XX» is set as default.

2.2 Currency

Assets and liabilities must be split according to the currency in which they are denominated with a three-character ISO code 4217.

If no currency breakdown is requested, amounts must be reported as a total with currency code «XXX» No breakdown.

Items where a detailed breakdown according to currency is requested:

- 1-LA2001, 1-LA2002, 1-LA2003, 1-N02000
- 2-LA2001, 2-LA2002, 2-LA2003, 2-N02000

Currency code «XXX» No breakdown is not permitted for the items stated above. For all the others, currency code «XXX» is set as default.

2.3 Economic sector

Assets and liabilities must be split according to the economic sector of the counterparty with a five-character code from the list below.

Code	Economic sector
31000	Central banks
32100	Deposit taking corporations – Credit institutions
33000	Money market funds
32200	Deposit taking corporations – Other
11000	Central government
12100	State government
12200	Local government
12300	Social security funds
41000	Non-monetary 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
21000	Non-financial corporations
22110	Employers and own account workers
22120	Physical persons
22200	Non-profit institutions serving households
90000	No breakdown

When the amounts don't have to be split according to the economic sector, the total amount should be reported with the economic sector code «90000» No breakdown

Items where a detailed breakdown according to the economic sector is needed :

- 1-LA2001, 1-LA2002, 1-LA2003, 1-N02000
- 2-LA2001, 2-LA2002, 2-LA2003, 2-N02000

The sector code «90000» No breakdown is not permitted for the items stated above.

For all the others, sector code «90000» is set as a default.

2.4 Original maturity

Reported amounts must be broken down according to their original maturity with an eight-

character code from the list below:

Code	Original maturity
I000-01A	Smaller or equal to 1 year
I01A-999	Above one year

If no original maturity breakdown is requested, amounts must be reported as a total with original maturity code «I999-999» No breakdown.

Items where a breakdown according to original maturity is requested:

- 1-LA2001, 1-LA2002, 1-LA2003, 1-N02000
- 2-LA2001, 2-LA2002, 2-LA2003, 2-N02000

The maturity code «I999-999» No breakdown is not permitted for the items stated above.

For all the others, original maturity code «I999-999» is set as default.

3 Total Assets and liabilities

Items 1-000000 «Total assets» and 2-000000 «Total liabilities» are obtained by aggregating the amounts reported in all the other items without taking into account breakdowns.

Total assets have to be equal to total liabilities.