Guidance Note

Validation and verification of the '2.5 Profit and Loss' Sheet

Relevant to the JFSC's prudential reporting requirements of OIBs

Issued: September 2019

1   Overview

General points

1.1   The validation and verification checks performed on submission are set out herein.

1.2   Excel data validation in the template is limited as follows:

    1.2.1   For monetary amounts, cells have been restricted so that only integers in the range -1,000,000,000 to +1,000,000,000 can be entered, unless otherwise noted. As the unit is £1,000, this means that values of +/- £1 trillion are permitted.

    1.2.2   Excel only checks validation on direct input and/or if manually requested so it should not be considered to be a failsafe – *OIBs* should check their data and the *JFSC* will check the data on submission.

    1.2.3   Submission of the template to the *JFSC* will prompt the checks to run. If all checks re passed, the submission will be accepted, this fact communicated to the *OIB* together with a list of any warnings.

1.3   In the tables below, both the item (in bold) and the Excel Location (Sheet and Cell reference) are provided.

1.4   When a test is failed, the message received will be as described herein.

1.5   The '**Check**' is a unique identifier for each test, provided within the message to enable the recipient to match the error message to this guidance.

2 Data input validation

Validation of cells where data entry expected or that should be left blank

2.1 The table in this section outlines the tests performed on cells where data entry is expected or that should be left blank (and are locked in the Excel workbook). Calculated fields are addressed in Section 3.

Check	Sheet	Item	Column	Cell Ref	Validation Message
1	2.5 Profit and Loss	A.1.1.1	Value	C3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
2	2.5 Profit and Loss	A.1.1.2	Value	C4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
3	2.5 Profit and Loss	A.1.2	Value	C6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
4	2.5 Profit and Loss	A.1.3	Value	C7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
5	2.5 Profit and Loss	A.1.4	Value	C8	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
6	2.5 Profit and Loss	A.1.5	Value	C9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
7	2.5 Profit and Loss	A.2.1	Value	C11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
8	2.5 Profit and Loss	A.2.2	Value	C12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
9	2.5 Profit and Loss	A.2.3	Value	C13	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
10	2.5 Profit and Loss	A.2.4	Value	C14	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
11	2.5 Profit and Loss	A.2.5	Value	C15	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
12	2.5 Profit and Loss	A.2.6	Value	C16	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
13	2.5 Profit and Loss	A.3.1	Value	C18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000

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Check	Sheet	Item	Column	Cell Ref	Validation Message
14	**2.5 Profit and Loss**	A.3.2	Value	C19	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
15	**2.5 Profit and Loss**	B.1	Value	C22	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
16	**2.5 Profit and Loss**	B.2	Value	C23	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
17	**2.5 Profit and Loss**	B.3	Value	C24	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
18	**2.5 Profit and Loss**	B.4	Value	C25	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
19	**2.5 Profit and Loss**	B.5	Value	C26	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
20	**2.5 Profit and Loss**	B.6	Value	C27	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
21	**2.5 Profit and Loss**	B.7	Value	C28	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
22	**2.5 Profit and Loss**	C.1	Value	C30	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
23	**2.5 Profit and Loss**	D.1	Value	C32	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
24	**2.5 Profit and Loss**	D.2	Value	C33	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000

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3   Calculation checks

Validation of cells where there is a calculation

3.1   The tables in this section outline the tests performed on cells where the Excel workbook contains calculations.

Check	Sheet	Item	Column	Cell Ref	Excel
25	**2.5 Profit and Loss**	**A.1.1**	**Value**	C5	=C3-C4
26	**2.5 Profit and Loss**	**A.1**	**Value**	C10	=SUM(C5:C9)
27	**2.5 Profit and Loss**	**A.2**	**Value**	C17	=SUM(C11:C16)
28	**2.5 Profit and Loss**	**A.3**	**Value**	C20	=SUM(C18:C19)
29	**2.5 Profit and Loss**	**A.0**	**Value**	C21	=SUM(C10,C17,C20)
30	**2.5 Profit and Loss**	**B.0**	**Value**	C29	= SUM(C22:C28)
31	**2.5 Profit and Loss**	**C.0**	**Value**	C31	=C21-C29-C30
32	**2.5 Profit and Loss**	**D.0**	**Value**	C34	=C31-C32-C33