

# Guidance Note

## Validation and verification of the '6.2 Leverage Ratio' Sheet

Relevant to the JFSC's prudential reporting requirements of JIBs

Issued: December 2018

Revised February 2019, to amend table heading 'Cell Refs' to 'Cell Ref' (consistently with similar docs) and address layout issues

# 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 – *JIBs* 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 *JIB* 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	Cell Ref	Validation Message
1	6.2 Leverage Ratio	101	C3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
2	6.2 Leverage Ratio	104	C6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
3	6.2 Leverage Ratio	105	C7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
4	6.2 Leverage Ratio	106	C8	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
5	6.2 Leverage Ratio	107	C9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
6	6.2 Leverage Ratio	108	C10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
7	6.2 Leverage Ratio	109	C11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
8	6.2 Leverage Ratio	110	C12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
9	6.2 Leverage Ratio	112	C14	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
10	6.2 Leverage Ratio	113	C15	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
11	6.2 Leverage Ratio	114	C16	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
12	6.2 Leverage Ratio	115	C17	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
13	6.2 Leverage Ratio	117	C19	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
14	6.2 Leverage Ratio	118	C20	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000



### 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	Cell Ref	Excel
15	6.2 Leverage Ratio	102	C4	= SUM( '6.1 Capital Adequacy'!C8:C11 , '6.1 Capital Adequacy'!C17:C19 , '6.1 Capital Adequacy'!C22:C26 , '6.1 Capital Adequacy'!C36:C39 )
16	6.2 Leverage Ratio	103	C5	= C3–C4
17	6.2 Leverage Ratio	111	C13	= SUM( C6:C12 )
18	6.2 Leverage Ratio	116	C18	= SUM( C14:C17 )
19	6.2 Leverage Ratio	119	C21	= SUM( C19:C20 )
20	6.2 Leverage Ratio	120	C22	= '6.1 Capital Adequacy'!C45
21	6.2 Leverage Ratio	121	C23	= C5 + C13 + C18 + C21
22	6.2 Leverage Ratio	122	C24	= ROUND( C22/C23 ,4 )