Jersey Financial Services Commission

Guidance Note

Validation and verification of the ‘2.4 Off Balance Sheet’ Sheet

Relevant to the JFSC’s prudential reporting requirements of JIBs

Issued: January 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 – *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	Column	Cell Ref	Validation Message
1	**2.4 Off Balance Sheet**	**A.1**	**Standardised Approach**	C3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
2	**2.4 Off Balance Sheet**	**A.1**	**F-IRB**	D3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
3	**2.4 Off Balance Sheet**	**A.1**	**A-IRB**	E3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
4	**2.4 Off Balance Sheet**	**A.1**	**Trading Book**	F3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
5	**2.4 Off Balance Sheet**	**A.2**	**Standardised Approach**	C4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
6	**2.4 Off Balance Sheet**	**A.2**	**F-IRB**	D4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
7	**2.4 Off Balance Sheet**	**A.2**	**A-IRB**	E4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
8	**2.4 Off Balance Sheet**	**A.2**	**Trading Book**	F4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
9	**2.4 Off Balance Sheet**	**A.3**	**Standardised Approach**	C5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
10	**2.4 Off Balance Sheet**	**A.3**	**F-IRB**	D5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
11	**2.4 Off Balance Sheet**	**A.3**	**A-IRB**	E5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
12	**2.4 Off Balance Sheet**	**A.3**	**Trading Book**	F5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000

Check	Sheet	Item	Column	Cell Ref	Validation Message
13	**2.4 Off Balance Sheet**	**A.4**	**Standardised Approach**	C6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
14	**2.4 Off Balance Sheet**	**A.4**	**F-IRB**	D6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
15	**2.4 Off Balance Sheet**	**A.4**	**A-IRB**	E6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
16	**2.4 Off Balance Sheet**	**A.4**	**Trading Book**	F6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
17	**2.4 Off Balance Sheet**	**A.5**	**Standardised Approach**	C7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
18	**2.4 Off Balance Sheet**	**A.5**	**F-IRB**	D7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
19	**2.4 Off Balance Sheet**	**A.5**	**A-IRB**	E7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
20	**2.4 Off Balance Sheet**	**A.5**	**Trading Book**	F7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
21	**2.4 Off Balance Sheet**	**A.6**	**Standardised Approach**	C8	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
22	**2.4 Off Balance Sheet**	**A.6**	**F-IRB**	D8	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
23	**2.4 Off Balance Sheet**	**A.6**	**A-IRB**	E8	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
24	**2.4 Off Balance Sheet**	**A.6**	**Trading Book**	F8	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
25	**2.4 Off Balance Sheet**	**A.7**	**Standardised Approach**	C9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
26	**2.4 Off Balance Sheet**	**A.7**	**F-IRB**	D9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
27	**2.4 Off Balance Sheet**	**A.7**	**A-IRB**	E9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000

Check	Sheet	Item	Column	Cell Ref	Validation Message
28	**2.4 Off Balance Sheet**	**A.7**	**Trading Book**	F9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
29	**2.4 Off Balance Sheet**	**A.8**	**Standardised Approach**	C10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
30	**2.4 Off Balance Sheet**	**A.8**	**F-IRB**	D10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
31	**2.4 Off Balance Sheet**	**A.8**	**A-IRB**	E10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
32	**2.4 Off Balance Sheet**	**A.8**	**Trading Book**	F10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
33	**2.4 Off Balance Sheet**	**A.9**	**Standardised Approach**	C11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
34	**2.4 Off Balance Sheet**	**A.9**	**F-IRB**	D11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
35	**2.4 Off Balance Sheet**	**A.9**	**A-IRB**	E11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
36	**2.4 Off Balance Sheet**	**A.9**	**Trading Book**	F11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
37	**2.4 Off Balance Sheet**	**A.10**	**Standardised Approach**	C12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
38	**2.4 Off Balance Sheet**	**A.10**	**F-IRB**	D12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
39	**2.4 Off Balance Sheet**	**A.10**	**A-IRB**	E12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
40	**2.4 Off Balance Sheet**	**A.10**	**A-IRB**	F12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
41	**2.4 Off Balance Sheet**	**A.11**	**Standardised Approach**	C13	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
42	**2.4 Off Balance Sheet**	**A.11**	**F-IRB**	D13	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000

Check	Sheet	Item	Column	Cell Ref	Validation Message
43	**2.4 Off Balance Sheet**	**A.11**	**A-IRB**	E13	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
44	**2.4 Off Balance Sheet**	**A.11**	**Trading Book**	F13	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
45	**2.4 Off Balance Sheet**	**A.12**	**Standardised Approach**	C14	Must be blank
46	**2.4 Off Balance Sheet**	**A.12**	**F-IRB**	D14	Must be blank
47	**2.4 Off Balance Sheet**	**A.12**	**A-IRB**	E14	Must be blank
48	**2.4 Off Balance Sheet**	**A.12**	**Trading Book**	F14	Must be blank
49	**2.4 Off Balance Sheet**	**A.12**	**Total**	G14	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
50	**2.4 Off Balance Sheet**	**A.13**	**Standardised Approach**	C15	Must be blank
51	**2.4 Off Balance Sheet**	**A.13**	**F-IRB**	D15	Must be blank
52	**2.4 Off Balance Sheet**	**A.13**	**A-IRB**	E15	Must be blank
53	**2.4 Off Balance Sheet**	**A.13**	**Trading Book**	F15	Must be blank
54	**2.4 Off Balance Sheet**	**A.13**	**Total**	G15	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
55	**2.4 Off Balance Sheet**	**A.14**	**Standardised Approach**	C16	Must be blank
56	**2.4 Off Balance Sheet**	**A.14**	**F-IRB**	D16	Must be blank
57	**2.4 Off Balance Sheet**	**A.14**	**A-IRB**	E16	Must be blank
58	**2.4 Off Balance Sheet**	**A.14**	**Trading Book**	F16	Must be blank

Check	Sheet	Item	Column	Cell Ref	Validation Message
59	**2.4 Off Balance Sheet**	**A.14**	**Total**	G16	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
60	**2.4 Off Balance Sheet**	**B.1**	**Standardised Approach**	C18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
61	**2.4 Off Balance Sheet**	**B.1**	**F-IRB**	D18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
62	**2.4 Off Balance Sheet**	**B.1**	**A-IRB**	E18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
63	**2.4 Off Balance Sheet**	**B.1**	**Trading Book**	F18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
64	**2.4 Off Balance Sheet**	**B.2**	**Standardised Approach**	C19	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
65	**2.4 Off Balance Sheet**	**B.2**	**F-IRB**	D19	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
66	**2.4 Off Balance Sheet**	**B.2**	**A-IRB**	E19	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
67	**2.4 Off Balance Sheet**	**B.2**	**Trading Book**	F19	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
68	**2.4 Off Balance Sheet**	**B.3**	**Standardised Approach**	C20	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
69	**2.4 Off Balance Sheet**	**B.3**	**F-IRB**	D20	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
70	**2.4 Off Balance Sheet**	**B.3**	**A-IRB**	E20	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
71	**2.4 Off Balance Sheet**	**B.3**	**Trading Book**	F20	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
72	**2.4 Off Balance Sheet**	**B.4**	**Standardised Approach**	C21	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
73	**2.4 Off Balance Sheet**	**B.4**	**F-IRB**	D21	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000

Check	Sheet	Item	Column	Cell Ref	Validation Message
74	**2.4 Off Balance Sheet**	**B.4**	**A-IRB**	E21	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
75	**2.4 Off Balance Sheet**	**B.4**	**Trading Book**	F21	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
76	**2.4 Off Balance Sheet**	**B.5**	**Standardised Approach**	C22	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
77	**2.4 Off Balance Sheet**	**B.5**	**F-IRB**	D22	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
78	**2.4 Off Balance Sheet**	**B.5**	**A-IRB**	E22	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
79	**2.4 Off Balance Sheet**	**B.5**	**Trading Book**	F22	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
80	**2.4 Off Balance Sheet**	**C.1**	**Standardised Approach**	C24	Must be blank
81	**2.4 Off Balance Sheet**	**C.1**	**F-IRB**	D24	Must be blank
82	**2.4 Off Balance Sheet**	**C.1**	**A-IRB**	E24	Must be blank
83	**2.4 Off Balance Sheet**	**C.1**	**Trading Book**	F24	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
84	**2.4 Off Balance Sheet**	**C.2**	**Standardised Approach**	C25	Must be blank
85	**2.4 Off Balance Sheet**	**C.2**	**F-IRB**	D25	Must be blank
86	**2.4 Off Balance Sheet**	**C.2**	**A-IRB**	E25	Must be blank
87	**2.4 Off Balance Sheet**	**C.2**	**Trading Book**	F25	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
88	**2.4 Off Balance Sheet**	**C.0**	**Standardised Approach**	C26	Must be blank

Check	Sheet	Item	Column	Cell Ref	Validation Message
89	**2.4 Off Balance Sheet**	**C.0**	**F-IRB**	D26	Must be blank
90	**2.4 Off Balance Sheet**	**C.0**	**A-IRB**	E26	Must be blank
91	**2.4 Off Balance Sheet**	**D.0**	**Standardised Approach**	C27	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
92	**2.4 Off Balance Sheet**	**D.0**	**F-IRB**	D27	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
93	**2.4 Off Balance Sheet**	**D.0**	**A-IRB**	E27	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
94	**2.4 Off Balance Sheet**	**D.0**	**Trading Book**	F27	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	Column	Cell Ref	Excel
95	**2.4 Off Balance Sheet**	**A.1**	**Total**	G3	=SUM(C3:F3)
96	**2.4 Off Balance Sheet**	**A.2**	**Total**	G4	=SUM(C4:F4)
97	**2.4 Off Balance Sheet**	**A.3**	**Total**	G5	=SUM(C5:F5)
98	**2.4 Off Balance Sheet**	**A.4**	**Total**	G6	=SUM(C6:F6)
99	**2.4 Off Balance Sheet**	**A.5**	**Total**	G7	=SUM(C7:F7)
100	**2.4 Off Balance Sheet**	**A.6**	**Total**	G8	=SUM(C8:F8)
101	**2.4 Off Balance Sheet**	**A.7**	**Total**	G9	=SUM(C9:F9)
102	**2.4 Off Balance Sheet**	**A.8**	**Total**	G10	=SUM(C10:F10)
103	**2.4 Off Balance Sheet**	**A.9**	**Total**	G11	=SUM(C11:F11)
104	**2.4 Off Balance Sheet**	**A.10**	**Total**	G12	=SUM(C12:F12)
105	**2.4 Off Balance Sheet**	**A.11**	**Total**	G13	=SUM(C13:F13)
106	**2.4 Off Balance Sheet**	**A.0**	**Standardised Approach**	C17	=SUM(C3:C13)
107	**2.4 Off Balance Sheet**	**A.0**	**F-IRB**	D17	=SUM(D3:D13)

Check	Sheet	Item	Column	Cell Ref	Excel
108	**2.4 Off Balance Sheet**	**A.0**	**A-IRB**	E17	=SUM(E3:E13)
109	**2.4 Off Balance Sheet**	**A.0**	**Trading Book**	F17	=SUM(F3:F13)
110	**2.4 Off Balance Sheet**	**A.0**	**Total**	G17	=SUM(G3:G16)
111	**2.4 Off Balance Sheet**	**B.1**	**Total**	G18	=SUM(C18:F18)
112	**2.4 Off Balance Sheet**	**B.2**	**Total**	G19	=SUM(C19:F19)
113	**2.4 Off Balance Sheet**	**B.3**	**Total**	G20	=SUM(C20:F20)
114	**2.4 Off Balance Sheet**	**B.4**	**Total**	G21	=SUM(C21:F21)
115	**2.4 Off Balance Sheet**	**B.5**	**Total**	G22	=SUM(C22:F22)
116	**2.4 Off Balance Sheet**	**B.0**	**Standardised Approach**	C23	=SUM(C18:C22)
117	**2.4 Off Balance Sheet**	**B.0**	**F-IRB**	D23	=SUM(D18:D22)
118	**2.4 Off Balance Sheet**	**B.0**	**A-IRB**	E23	=SUM(E18:E22)
119	**2.4 Off Balance Sheet**	**B.0**	**Trading Book**	F23	=SUM(F18:F22)
120	**2.4 Off Balance Sheet**	**B.0**	**Total**	G23	=SUM(G18:G22)
121	**2.4 Off Balance Sheet**	**C.1**	**Total**	G24	=F24
122	**2.4 Off Balance Sheet**	**C.2**	**Total**	G25	=F25
123	**2.4 Off Balance Sheet**	**C.0**	**Trading Book**	F26	=SUM(F24:F25)

Check	Sheet	Item	Column	Cell Ref	Excel
124	**2.4 Off Balance Sheet**	**C.0**	**Total**	G26	=SUM(G24:G25)
125	**2.4 Off Balance Sheet**	**D.0**	**Total**	G27	=SUM(C27:F27)
126	**2.4 Off Balance Sheet**	**E.0**	**Standardised Approach**	C28	=C17+C23+C27
127	**2.4 Off Balance Sheet**	**E.0**	**F-IRB**	D28	=D17+D23+D27
128	**2.4 Off Balance Sheet**	**E.0**	**A-IRB**	E28	=E17+E23+E27
129	**2.4 Off Balance Sheet**	**E.0**	**Trading Book**	F28	=F17+F23+F26+F27
130	**2.4 Off Balance Sheet**	**E.0**	**Total**	G28	=G17+G23+G26+G27

4 Logical checks

4.1 Checks that the data entered is not inconsistent. Fails are highlighted in **Red** in the template.

Check	Sheet	Sum A (Excel)	Sum B (Excel)	Check
134	**2.4 Off Balance Sheet**	=$G$15 + '2.1 BS Assets'!$G$28 + '2.1 BS Assets'!$G$42 + '2.1 BS Assets'!$G$53 + '2.1 BS Assets'!$G$54	= ‘6.1 Capital Adequacy’!$C$18 + ‘6.1 Capital Adequacy’!$C$19 + ‘6.1 Capital Adequacy’!$C$77 + ‘6.1 Capital Adequacy’!$C$81	A must equal B