

Guidance Note

Validation and verification of the '1.1 HQLA' Sheet

Relevant to the JFSC's prudential reporting requirements of JIBs

Issued: December 2018

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	1.1 HQLA	L1.1	Rehypothesized Holdings	D3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
2	1.1 HQLA	L1.1	Realisable Amount	E3	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
3	1.1 HQLA	L1.1	Adjusted Amount	F3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
4	1.1 HQLA	L1.1	Haircut Amount	G3	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
5	1.1 HQLA	L1.2	Rehypothecated Holdings	D4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
6	1.1 HQLA	L1.2	Realisable Amount	E4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
7	1.1 HQLA	L1.2	Adjusted Amount	F4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
8	1.1 HQLA	L1.2	Haircut Amount	G4	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
9	1.1 HQLA	L1.3	Unencumbered Holdings	C5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
10	1.1 HQLA	L1.3	Rehypothecated Holdings	D5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
11	1.1 HQLA	L1.3	Realisable Amount	E5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
12	1.1 HQLA	L1.3	Adjusted Amount	F5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
13	1.1 HQLA	L1.3	Haircut Amount	G5	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
14	1.1 HQLA	L1.4	Unencumbered Holdings	C6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
15	1.1 HQLA	L1.4	Rehypothecated Holdings	D6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
16	1.1 HQLA	L1.4	Realisable Amount	E6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
17	1.1 HQLA	L1.4	Adjusted Amount	F6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
18	1.1 HQLA	L1.4	Haircut Amount	G6	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
19	1.1 HQLA	L1.5	Unencumbered Holdings	C7	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
20	1.1 HQLA	L1.5	Rehypothecated Holdings	D7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
21	1.1 HQLA	L1.5	Realisable Amount	E7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
22	1.1 HQLA	L1.5	Adjusted Amount	F7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
23	1.1 HQLA	L1.5	Haircut Amount	G7	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
24	1.1 HQLA	L1.6	Unencumbered Holdings	C8	Must be blank
25	1.1 HQLA	L1.6	Rehypothecated Holdings	D8	Must be blank
26	1.1 HQLA	L1.6	Realisable Amount	E8	Must be blank
27	1.1 HQLA	L1.6	Adjusted Amount	F8	Must be blank
28	1.1 HQLA	2A.1	Unencumbered Holdings	C9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
29	1.1 HQLA	2A.1	Rehypothecated Holdings	D9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
30	1.1 HQLA	2A.1	Realisable Amount	E9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
31	1.1 HQLA	2A.1	Adjusted Amount	F9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
32	1.1 HQLA	2A.1	Haircut Amount	G9	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
33	1.1 HQLA	2A.2	Unencumbered Holdings	C10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
34	1.1 HQLA	2A.2	Rehypothecated Holdings	D10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
35	1.1 HQLA	2A.2	Realisable Amount	E10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
36	1.1 HQLA	2A.2	Adjusted Amount	F10	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
37	1.1 HQLA	2A.2	Haircut Amount	G10	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
38	1.1 HQLA	2A.3	Unencumbered Holdings	C11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
39	1.1 HQLA	2A.3	Rehypothecated Holdings	D11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
40	1.1 HQLA	2A.3	Realisable Amount	E11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
41	1.1 HQLA	2A.3	Adjusted Amount	F11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
42	1.1 HQLA	2A.3	Haircut Amount	G11	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
43	1.1 HQLA	2A.4	Unencumbered Holdings	C12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
44	1.1 HQLA	2A.4	Rehypothecated Holdings	D12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
45	1.1 HQLA	2A.4	Realisable Amount	E12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
46	1.1 HQLA	2A.4	Adjusted Amount	F12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
47	1.1 HQLA	2A.4	Haircut Amount	G12	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
48	1.1 HQLA	2A.5	Unencumbered Holdings	C13	Must be blank
49	1.1 HQLA	2A.5	Rehypothecated Holdings	D13	Must be blank
50	1.1 HQLA	2A.5	Realisable Amount	E13	Must be blank
51	1.1 HQLA	2A.5	Adjusted Amount	F13	Must be blank
52	1.1 HQLA	2B.1	Unencumbered Holdings	C14	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
53	1.1 HQLA	2B.1	Rehypothecated Holdings	D14	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
54	1.1 HQLA	2B.1	Realisable Amount	E14	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
55	1.1 HQLA	2B.1	Adjusted Amount	F14	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
56	1.1 HQLA	2B.1	Haircut Amount	G14	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
57	1.1 HQLA	2B.2	Unencumbered Holdings	C15	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
58	1.1 HQLA	2B.2	Rehypothecated Holdings	D15	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
59	1.1 HQLA	2B.2	Realisable Amount	E15	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
60	1.1 HQLA	2B.2	Adjusted Amount	F15	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
61	1.1 HQLA	2B.2	Haircut Amount	G15	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
62	1.1 HQLA	2B.3	Unencumbered Holdings	C16	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
63	1.1 HQLA	2B.3	Rehypothecated Holdings	D16	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
64	1.1 HQLA	2B.3	Realisable Amount	E16	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
65	1.1 HQLA	2B.3	Adjusted Amount	F16	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
66	1.1 HQLA	2B.3	Haircut Amount	G16	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
67	1.1 HQLA	2B.4	Unencumbered Holdings	C17	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
68	1.1 HQLA	2B.4	Rehypothecated Holdings	D17	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
69	1.1 HQLA	2B.4	Realisable Amount	E17	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
70	1.1 HQLA	2B.4	Adjusted Amount	F17	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
71	1.1 HQLA	2B.4	Haircut Amount	G17	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
72	1.1 HQLA	2B.5	Unencumbered Holdings	C18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
73	1.1 HQLA	2B.5	Rehypothecated Holdings	D18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
74	1.1 HQLA	2B.5	Realisable Amount	E18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
75	1.1 HQLA	2B.5	Adjusted Amount	F18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
76	1.1 HQLA	2B.5	Haircut Amount	G18	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
77	1.1 HQLA	2B.6	Unencumbered Holdings	C19	Must be blank
78	1.1 HQLA	2B.6	Rehypothecated Holdings	D19	Must be blank
79	1.1 HQLA	2B.6	Realisable Amount	E19	Must be blank
80	1.1 HQLA	2B.6	Adjusted Amount	F19	Must be blank
81	1.1 HQLA	LA.1	Unencumbered Holdings	C20	Must be blank
82	1.1 HQLA	LA.1	Rehypothecated Holdings	D20	Must be blank
83	1.1 HQLA	LA.1	Realisable Amount	E20	Must be blank
84	1.1 HQLA	LA.1	Adjusted Amount	F20	Must be blank
85	1.1 HQLA	LA.1	Haircut Amount	G20	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
86	1.1 HQLA	LA.2	Unencumbered Holdings	C21	Must be blank
87	1.1 HQLA	LA.2	Rehypothecated Holdings	D21	Must be blank

Check	Sheet	Item	Column	Cell Ref	Validation Message
88	1.1 HQLA	LA.2	Realisable Amount	E21	Must be blank
89	1.1 HQLA	LA.2	Adjusted Amount	F21	Must be blank
90	1.1 HQLA	LA.2	Haircut Amount	G21	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
91	1.1 HQLA	LA.3	Unencumbered Holdings	C22	Must be blank
92	1.1 HQLA	LA.3	Rehypothecated Holdings	D22	Must be blank
93	1.1 HQLA	LA.3	Realisable Amount	E22	Must be blank
94	1.1 HQLA	LA.3	Adjusted Amount	F22	Must be blank
95	1.1 HQLA	LA.3	Haircut Amount	G22	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
96	1.1 HQLA	LA.4	Unencumbered Holdings	C23	Must be blank
97	1.1 HQLA	LA.4	Rehypothecated Holdings	D23	Must be blank
98	1.1 HQLA	LA.4	Realisable Amount	E23	Must be blank
99	1.1 HQLA	LA.4	Adjusted Amount	F23	Must be blank
100	1.1 HQLA	LA.5	Unencumbered Holdings	C24	Must be blank
101	1.1 HQLA	LA.5	Rehypothecated Holdings	D24	Must be blank
102	1.1 HQLA	LA.5	Realisable Amount	E24	Must be blank
103	1.1 HQLA	LA.5	Adjusted Amount	F24	Must be blank
104	1.1 HQLA	LA.6	Unencumbered Holdings	C25	Must be blank

Check	Sheet	Item	Column	Cell Ref	Validation Message
105	1.1 HQLA	LA.6	Rehypothecated Holdings	D25	Must be blank
106	1.1 HQLA	LA.6	Realisable Amount	E25	Must be blank
107	1.1 HQLA	LA.6	Adjusted Amount	F25	Must be blank
108	1.1 HQLA	LA.6	Haircut Amount	G25	Input must be a whole number in the range -1,000,000,000 to +1,000,000,000
109	1.1 HQLA	LA.7	Unencumbered Holdings	C26	Must be blank
110	1.1 HQLA	LA.7	Rehypothecated Holdings	D26	Must be blank
111	1.1 HQLA	LA.7	Realisable Amount	E26	Must be blank
112	1.1 HQLA	LA.7	Adjusted Amount	F26	Must be blank

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
113	1.1 HQLA	L1.1	Unencumbered Holding	C3	= '2.1 BS Assets'!G3
114	1.1 HQLA	L1.2	Unencumbered Holding	C4	= '2.1 BS Assets'!G34
115	1.1 HQLA	L1.6	Haircut Amount	G8	= SUM(G3:G7)
116	1.1 HQLA	2A.5	Haircut Amount	G13	= SUM(G9:G12)
117	1.1 HQLA	2B.6	Haircut Amount	G19	= SUM(G14:G18)
118	1.1 HQLA	LA.4	Haircut Amount	G23	=ROUND(MAX(G22 - (15/85) * (G20 + G21), G22 -(1/4) * G20, 0), 0)
119	1.1 HQLA	LA.5	Haircut Amount	G24	=ROUND(MAX(G21 + G22 - G23 - ((2/3) * G20), 0), 0)
120	1.1 HQLA	LA.7	Haircut Amount	G26	= G8 + G13 + G19 + G25 - G23 - G24