

Commission de Surveillance du Secteur Financier

Financial Reporting

EDIFACT Compliant Format Specification

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Introduction

The current document proposes a file format which is compatible with the EDIFACT (ISO 9735) specifications. This format is to be used for the financial reporting data files which are to be sent by the different financial organisations to IML.

In the future (mandatory from July 1998 as concerns credit institutions, and from January 1998 as concerns collective investment schemes) the data which IML receives are to be provided via specific transmission applications. Files on magnetic support (floppy disks) will then only be used as a backup channel.

This document establishes the general specifications which follow the EDIFACT compliance. They are put into the context of the particular application of financial reporting, an application which is specific to IML.

The data, which is to be sent by using the format defined in this document, consist in financial report tables. These tables are originally defined by IML in the document "Recueil des instructions aux banques" and other documents, as concerns the collective investment schemes. The technical specifications concerning line numbering, inter-line relations, column descriptions and accounting rules to be observed are described in the document "Financial Reporting - Schedule of Conditions" for the technical implementation.

General EDIFACT Compliant Specification

This chapter contains the general specifications of the different messages containing the data to be transferred to IML for the financial reporting. The syntax rules conform to the UN/EDIFACT (ISO 9735) specification.

Data required from the tables are following the structure:

header

- begin of the message
- type of table: active-passive, pertes/profit,.... (or numbers 1.1,..)
- accounting version: C, L, N, R, S
- type of activity of company: investment fund, holding, bank...
- date of transmission
- date of creation
- period
- name of the company and contact persons
- currency and conversion rate
- type of document: original or duplicate

detail

- line of table with reference ex. 1-01.000
- amount of line
- for the detail tables, number of sub-lines
- comments

summary

- totals of table-lines for table
- number of lines in the message
- comments
- end of the message

From this results the following layout, via a segment table.

Regarding codes and qualifiers

Except where otherwise stated, the codes and qualifiers documented with each segment/element are the only permitted values.

Additions to the list of values require that this document be updated to reflect the latest requirements.

Notation of codes:

if codes are lower case they must be replaced with actual values, e.g.

xxxxxxxxzzzz in 0062 in UNH;

if codes are uppercase they represent the actual value which does not have to be substituted, e.g. ZZZ in 1131 in SJS.

Regarding numeric data elements

The following table indicates the number of integer and decimal digits to be used for numeric data elements when needed:

Numeric class	Total digits	Max. Number of Decimals
Amounts	n..15	6 (see segment VAL)

Please note that IML reporting does not provide for money amounts with decimal positions, but only for integers, unless otherwise stated.

Numeric class	Repr. digits	Integer dig.	Decimals
Currency rates	n..12	6	6 (see segment CUX)

Where there are decimals these have to be explicitly stated using a decimal mark in a character position.

Percentages should be represented by the numeric class "amounts", i.e. with a maximum of 3 decimal digits.

Please note that the "debit trend" replaces the minus sign, and the "credit trend" replaces the plus sign (see segment AMT!) (both must not be thought of as accounting concepts).

All date fields are described in the format CCYYMMDDHHMM. If not so, then see DTM segment, data element 2370 for other formats.

Please note that table-specific EDIFACT examples are given in the document "Schedule of Conditions". A complete example of the EDIFACT syntax of a table is given for the tables B 1.1., B 6.1., S 2.9 and O 4.1.

Message Structure

MESSAGE DIAGRAM

Header section

UNA	Service String Advice	M	1
UNB	Interchange Header	M	1
UNH	Message Header	M	1
BGM	Beginning of message	M	1
DTM	Date/Time/period	M	2
PEI	Period Identification	M	1
SJS	Legal Status company	M	1

-----Segment group 1-----M 6-----+			
NAD	Name and address	M	3
CTA	Contacts	M	1
COM	Communication	M	5
-----Segment group 2-----C 1-----+			
RFF	References	M	1
-----Segment group 3-----M 5-----+			
CUX	Currencies	M	1
DTM	Date/time/period	C	1

Detail section

-----Segment group 4-----M 200000--+			
CPT	Account number	M	1
VAL	Stated value	M	10
QTY	Quantity	M	1
FTX	Free text	C	4 20

Summary section

QTY	Quantity	M	1
VAL	Stated value	M	1
FTX	Free text	M	1

-----Segment group 5-----M 1-----+			
AUT	Authentication result	M	1
DTM	Date/time/period	M	1

UNT	Message trailer	M	1
UNZ	Interchange Control Trailer	M	1

Remarks concerning the notation:

The segment names (segment tags) in the first column are three character codes. A segment is composed of data elements. A data element of a segment may be itself a composite data element and may contain component data elements. The

data elements (including the component ones) are defined depending on the segments. The letter **C** in the third column indicates a conditional occurrence of the entity, while the letter **M** indicates a mandatory occurrence. As shown in the diagram the segments may be grouped into segment groups. Each entity, be it segment group, segment or data element of a segment, may occur a number of times within the maximum being defined by the number in the fourth column. The minimal number of occurrences is 0 for the conditional entities and 1 for the mandatory ones (i.e. M 5 does not mean that there are 5 mandatory occurrences, rather there is 1 mandatory occurrence and a maximum of 5 possible occurrences).

The following rules apply:

- Each segment starts by the segment name (segment tag) and ends by the sign' (apostrophe) which is the segment terminator.
- Each segment tag or data element is separated by the sign + (plus).
- Each component data element is separated from the next component data element by the sign : (colon).

The segment descriptions in this document normally contain an example.

Message Segment Contents

UNA Service String Advice

Function: A service segment indicating the syntax elements used.

Usage: M 1

The UNA segment is constant : UNA:+.?.<sp> ' where <sp> means the space character

' :' is component separator

' +' is segment separator

' .' is decimal character

' ? ' is release character

' ' is space character (for readability represented above as <sp>)

UNB Interchange Header

Function: A service segment indicating the beginning of the interchange.
Usage: M 1

Ref.	Rep	Mandatory Conditional	Name	Utilisation
S001		M	SYNTAX IDENTIFIER	
0001	a4	M	Identifier	UNOA:
0002	n1	M	Version Number	1+
S002		M	INTERCHANGE SENDER	
0004	an..35	M	Sender Identification	Partner- application- location
0007	an..4	C	Identification code qual.	ZZ+
0008	an..14	C	Address reverse routing	Not applied
S003		M	INTERCHANGE RECIPIENT	
0010	an..35	M	Recipient Identification	Partner- application- location
0007	an..4	C	Identification code qual.	ZZ+
0008	an..14	C	Address reverse routing	Not applied
S004		M	DATE/TIME OF PREPARATION	
0017	n6	M	Date	Format YYMMDD:
0019	n4	M	Time	Format HHMM+
0020	an..14	M	INTERCHANGE CONTROL REFER.	yyyyyyzz+
S005		C	RECIPIENTS REF/PASSWORD	
0022	an..14	M	Recipients ref/password	Password
0025	an2	C	Recipients ref/password qual.	
0026	an..14	C	APPLICATION REFERENCE	+
0029	a1	C	PROCESSING PRIORITY CODE	+
0031	n1	C	ACKNOWLEDGEMENT REQUEST	+
0032	an..35	C	COMMS AGREEMENT	+
0035	n1	C	TEST INDICATOR	1' (value 1 in case of test data.)

The INTERCHANGE CONTROL REFERENCE (0020) consists of :

- x : company type identifier (B(anks), P(SF), X(Central Administration of investment schemes, not being at the same time a bank), ...).
- yyyyyy : sender identification (the IML "NUMERO SIGNALETIQUE", for these numbers see the SWIFT address appendix to the document "Schedule of Conditions")
- zz : the year

An interchange control reference example for a message sent during January 1998 by bank 11 : B00001198

Examples:

UNB+UNOA:1+B000011-FINREP-LU+IML-FINREP-LU+980125:1200+B00001198+PASSWORD+++++1' (TEST DATA)

UNB+UNOA:1+B000011-FINREP-LU+IML-FINREP-LU+980125:1200+B00001198+PASSWORD' (LIVE DATA)

UNH Message Header

Function: A service segment starting and uniquely identifying a message. The message type code for the UN Financial reporting is **FINREP**.
The message is based on the 91.1 directory (see 0054)

Usage: M 1

Ref.	Rep	Name	Utilisation
0062	an..14	M MESSAGE REFERENCE NUMBER	xxxxxxxxxxxxzzzzz+
S009		M MESSAGE IDENTIFIER	
0065	an..6	M Message type	FINREP:
0052	n..3	M Message version number	1:
0054	n..3	C Message release number	911:
0051	an..2	C Controlling agency	UN:
0057	an..6	C Association assign code	+
0068	an..35	C Common access reference	+
S010		C STATUS OF TRANSFERS	
0070	n..2	M Sequence of transfers	1:
0073	a1	C First & last transfers	F'

This segment indicates the beginning of the file sent by the company. Each company will generate a message number for the case IML has to refer to the file.

The MESSAGE REFERENCE NUMBER (0062) uniquely identifies the message. The way to fill xxxxxxxxxxxzzzzz is :

- xxxxxxxxxx : UNB interchange control reference (0020)
- zzzzzz : a message number incremented for every message sent by the company to the IML. Every year this number is reset.

A message reference number example for the 22nd message sent during 1998 by bank 11 : B0000119800022

The segment S009 is composed of the 5 data elements 0065, 0052, 0054, 0051 and 0057.

The data element 0065 is indicating that the company is sending a Financial reporting to IML. Therefore the 6 character format for the message type namely **FINREP** is used. This is a constant.

Data element 0052 means that the version number 1 of that type of message is used. This is also a constant.

Data element 0054 states that the 91.1 directory of EDIFACT is used (United Nations Trade Data Interchange Directory (UNTDID), therefore the constant value 911 is used.

Data element 0051 indicates that all structure and format is controlled by the United Nations (this for legal purposes). So the constant value is UN.

The data element 0057 and segment S010 will not be used.

These are the necessary fields for the first segment. So the layout of the first line is as following :

Example : UNH+B0000119800022+FINREP:1:911:UN'

Example : UNH+X0000119800037+FINREP:1:911:UN'

The + sign is separating two segments where the : is separating the data elements in a composite data element. The ' sign is terminating the segment.

These are general syntax rules of EDIFACT.

BGM Beginning of the Message

Function: To indicate the beginning of the Financial reporting message by means of its type and function. The requirement of a response may be indicated.

Usage: M 1

Ref.	Rep	Name	Utilisation
C002		M DOCUMENT	
1001	an..3	C Document name,coded	411: (financial reporting)
1131	an..3	C Code list qualifier	ZZZ: (mutually defined)
3055	an..3	C Code list responsible agency	5: (for ISO)
1000	an..35	C Document/message name	+
1004	an..35	C DOCUMENT/MESSAGE NUMBER	TABLE-u-v(v).v(v)-(w)-x-y-zzzzz
1225	an..3	C MESSAGE FUNCTION, CODED	5 Replacement 6 confirmation 7 duplicate 9 original
4343	an..3	C RESPONSE TYPE	AP (accepted) RE (rejected) AB (message acknowledgement)

This segment gives more details on the type of financial reporting. The composite data element C002 is composed of the data elements 1001, 1131, 3055 and 1000.

The data element 1001 is used to indicate that the message is a financial reporting by using the code 411.

The data element 1131 indicates that some codes to be used are mutually defined between IML and the companies (e.g. the identification of the lines). Therefore the constant ZZZ is used, meaning "codes mutually defined".

The data element 3055 indicates that codes like currency and country are based on the ISO directories. This is indicated by using the value 5 which means that ISO codification will be used where possible (see also annex "ISO codes").

It is preferable not to use the data element 1000 because it is a free text format. The data element 1004 will specify the type of financial reporting by the use of a message number.

Within a given message "financial reporting" (with number see UNH segment) several tables can be included.

The identification of the table can be indicated in this data element that can contain 35 alphanumeric positions.

The DOCUMENT/ MESSAGE NUMBER (1004) TABLE-u-v(v).v(v)-(w)-x-y-zzzzz is filled as following :

- The constant string 'TABLE'
- u : IML service identifier (B(anks),O(pc),P(sf),S(tatistics))
- v(v).v(v) : table identifier (see list of tables).
- w : table layout version (value A..Z or blank; at first only blank - not space! - will be used).

- x : 'Version Définitive' (D (Définitive) or N (Normal))
- y : 'Version Comptable' (C,L,N,R or S)
- zzzzz : table issue number (00001 ... 99999)

The document / message number for the first issue of the year end version of service B table 2.1 'Version Comptable' N is : TABLE-B-2.1--D-N-00001. The table issue number is specific to the version of data sent for the same type of table and the period (i.e. should be incremented only when one of the message function code (1225) is not 9; the number is 1 when 1225 equals 9).

For a list of table identifiers please refer to "Introduction to Financial Reporting - Schedule of Conditions": list of tables, sub-tables and "versions comptables").

The MESSAGE FUNCTION, CODED (1225). EDIFACT codes are :

- 1 Cancellation of a previously sent table.
- 2 Addition of items to a previously sent table.
- 3 Deletion of items from a previously sent table.
- 4 Change of items in a previously sent table.
- 5 Replacement of a previously sent table.
- 6 Confirmation of a previously sent table.
- 7 Duplicate of a previously sent table.
- 9 Original table
- ...

IML expects complete tables. Therefore only codes 5,6,7 and 9 will be applied. If the message function is not 9 then the use of the RFF segment is mandatory.

The data element 4343 is of use when working in a real EDI environment where IML could respond by 3 types of code, namely if the sender's message was accepted (=AP), if his message was rejected (RE), if his message was received but not yet analysed (=AB). This will not be used for the time being.

Example : BGM+411:ZZZ:5+TABLE-B-2.1--N-N-00001+9'

DTM Date/ Time/ Period

Function: To specify general dates related to the whole message.

Usage: M..2

Ref.	Rep.	Name	Utilisation
C507	M	DATE/TIME/PERIOD	
2005	an..3 M	Date/time/period qualifier	242 : preparation date of the document 243 : transmission date of the document
2380	an..35 C	Date/time/period	e.g. 199210011500
2379	an..3 C	Date/time/period form.qua.	203 (for CCYYMMDDHHMM)

Two DTM segments are to be supplied : the preparation and transmission dates of the document (DATE/ TIME /PERIOD QUALIFIER (2005) values 242 and 243). The composite data element C507 is composed of the data elements 2005, 2380 and 2379.

The data element 2005 indicates what type of date is stated. There are two codes allowed :

- The value '242' means that the date mentioned is the preparation date
- The value '243' means that the date mentioned is the transmission date

The data element 2380 is the date itself.

The date element 2379 specifies that the format how the date is mentioned is CCYYMMDDHHMM given by the value 203.

Examples: DTM+242:199210011500:203'
DTM+243:199210011730:203'

*PEI Identification of the Period***Function:** To specify the date and time of the period**Usage:** M 1

Ref	Rep	Name	Utilisation
2151	an..3	M Type of period, coded	M month,3M quarter, 6M half-year, Y year
2005	an..3	C Date/time/period qualifier	183 Date, as at
2380	an..35	C Date/time/period	1992100119921231
2379	an..3	C Date/time/period form. qua.	718 for CCYMMDD-CCYMMDD

This segment indicates the period to which the information of the financial reporting is referring.

First the type of period is indicated by stating if it is on quarter, semi-annual, yearly base,...For each of the periods the codes stated must be indicated.

The data element 2005 indicates that the date which will mentioned below is the period for which the information is given. This is given by the value 183 meaning "date, as at".

It will be possible that you indicate 3M but that the information is not related to the whole quarterly period. The begin and the end of the period will be indicated by the data element 2380.

The data element 2379 indicates the format CCYMMDD-CCYMMDD (begin and end of period without hyphen).

For the periodicity of the various tables, please refer to "Introduction to Financial Reporting- Schedule of Conditions", list of tables.

Example : PEI+3M+183+1992100119921231+718'

SJS Legal Status of the Company

Function: To indicate legal characteristics of the company

Usage: M 1

Ref	Rep	Name	Utilisation
C941		M NAME OF COMPANY	
3719	an..3	M Legal form, coded	
C082		M IDENTIFICATION	
3039	an..17	M Identification, coded	IML reference of company
1131	an..3	C Code list identifier	ZZZ mutually defined
3055	an..3	C Code list responsible agency	
3723	an..5	M ACTIVITY	type of activity which affects the type of the reporting

This segment will indicate the type of organisation that will report to IML.

The composite data element C941 contains the one data element 3719.

The LEGAL FORM, for banks, CODED (3719) may take the values:

- SA** Société Anonyme
- MUA** Mutual Association (Société coopérative)
- PLB** Public Law Bank (Banque de droit public)
- PLS** Partnership Limited by Shares (Société en commandite par actions)
- FLN** Foreign Law Undertaking (Non-EU)
- FLE** Foreign Law Undertaking (EU)
- FBN** Foreign Branch of a Luxembourg Bank (Non-EU)
- FBE** Foreign Branch of a Luxembourg Bank (EU)

The LEGAL FORM, for collective investment schemes, CODED (3719) may take the values:

- FCP** Fonds commun de placement
- SCF** Société d'investissement à capital fixe
- SCV** Société d'investissement à capital variable

The composite data element C082 will identify the company. This will be done by a mutually defined code wxxxxxx that can be filled as following :

- w : company type identifier (B(anks), P(SF), O(PC), ...).
- xxxxxx : sender identification (the IML 'NUMERO SIGNALETIQUE')

A bank with 'Numéro Signalétique' 11, a PSF 321 and an OPC 588 will have a coded identification of B000011, P000321, and O000588 (note that in case of a collective investment scheme, its own legal status is required, not that of its central administration, its code thus begins with 'O' and not with 'X'. As data of a particular sub-fund is reported in a message, the sub-segment "type of activity" is used to indicate the sub-fund's identification).

The data element 1131 is saying that the identification is mutually defined by IML and the organisation, therefore ZZZ meaning "mutually defined" is used.

The data element 3723 specifies the activity of the company. It is used to indicate the O.P.C. sub-fund identification or the P.S.F. activity. Banks have to use the constant value BAN.

Example : SJS+SA+B000011:ZZZ+BAN'
SJS+FCP+O000588:ZZZ+00001'

Segment Group 1

-----Segment group 1-----		M	6	-----+
NAD	Name and address	M	1	
CTA	Contacts	M	1	
COM	Communication	M	5	
-----				-----+

This segment group will indicate the details of the sender and receiver by means of address, contact persons and communication number like telephone, fax, ...

NAD must be used to indicate the sender and the receiver.

Banks should use CTA to indicate data on the employee in charge and its substitute.

Investment schemes should use NAD only to report data on the employee responsible.

The contact person at the IML must only be indicated in case of sending bank or PSF data.

The employee responsible needs at least two means of communication (telephone and FAX number), his 'substitute' at least one (telephone number) and the IML contact person none.

Examples NAD+DT+COMPANIES.W.I.F.T.ADDRESS:25:17'

CTA+AD+:MR-A-EMPLOYEE'

COM+1234567890:TE'

COM+1234567891:FX'

NAD+DT+COMPANIES.W.I.F.T.ADDRESS:25:17'

CTA+IC+:MR.-B-SUBSTITUTE'

COM+1234567889:TE'

NAD+DO+IMLS.W.I.F.T.ADDRESS:25:17'

CTA+MR+:MR.-C-IMLCONTACT'

or

NAD+DT++COMPANYNAME++STREET 66+TOWN++L-1234+LU'

CTA+AD+:MR-A-EMPLOYEE'

COM+1234567890:TE'

COM+1234567891:FX'

NAD+DT++COMPANYNAME++STREET 66+TOWN++L-1234+LU'

CTA+IC+:MR.-B-SUBSTITUTE'

COM+1234567889:TE'

NAD+DO+IMLS.W.I.F.T.ADDRESS:25:17'

CTA+MR+:MR.-C-IMLCONTACT'

in case of a Central Administration:

NAD+DT++NOM DE L?'OPC++STREET AND NUMBER++TOWN++L-2055+LU'

NAD+AE+CENTR.ADMINISTR.S.W.I.F.T.ADDRESS:25:17'

CTA+AD+:MR.-B-EMPLOYEE'

COM+1234567881:TE'

COM+1234567890:FX'

NAD+DO+IMLULULL:25:17'

NAD Name and Address (seg grp 1)

Function: The name and address of both parties involved in the financial reporting.

Usage: M 1 (where the segment group can occur 6 times)

Ref	Rep	Name	Utilisation
3035	an..3 M	PARTY QUALIFIER	DT document sender AE declarant's agent/representative DO document recipient
C082		C PARTY ID DETAILS	
3039	an..17 M	Party ID identification	S.W.I.F.T. address if possible (see list annexed to document "Financial Reporting - Annexes" based on the latest release of S.W.I.F.T.'s BIC Directory)
1131	an..3 C	Code list qualifier	25 company identification 160 party identification
3055	an..3 C	Code list responsible	17 S.W.I.F.T.
C058		C NAME AND ADDRESS	
3124	an..35 M	Name and address line	
3124	an..35 C	Name and address line	
3124	an..35 C	Name and address line	
3124	an..35 C	Name and address line	
3124	an..35 C	Name and address line	
C080		C PARTY NAME	
3036	an..35 M	Party name	
3036	an..35 C	Party name	
3036	an..35 C	Party name	
C059		C STREET	
3042	an..35 M	Street & number/PO box	
3042	an..35 C	Street & number/PO box	
3042	an..35 C	Street & number/PO box	
3164	an..35 C	CITY NAME	city (of the company or of IML)
3229	an..9 C	COUNTRY SUB ENTITY ID	
3251	an..9 C	POSTCODE ID	
3207	an..3 C	COUNTRY, CODED	

The NAD segment can be used in two ways : **if the bank or other organisation is identified by the S.W.I.F.T. address (according to the BIC directory), then it has to use the coded form namely composite data element C082**, if the organisation cannot be identified by a S.W.I.F.T. address, the element C082 is not used, instead the name, street, city, country, ... is used (For S.W.I.F.T. addresses see the S.W.I.F.T. address appendix to the document "Financial Reporting- Annexes" or the latest S.W.I.F.T. BIC Directory)

In both cases the data element 3035 is used to indicate the type of party. The code DT indicates that the address which follows is from the declarant (being a bank or other organisation) and code DO indicates that the address is that of the document recipient, i.e. IML.

In the first case the composite data element C082 is used. It is composed of the data elements 3039, 1131 and 3055.

The data element 3039 is the S.W.I.F.T. address.

The data element 1131 indicates that the identification concerns either a company, stated by using the code 25, or a party (if it is not a company), stated by using the code 160.

The data element 3055 indicates what code agency is referred to. The value 17 means that S.W.I.F.T is referred to.

In the second case there is a need to indicate the party name (company name or other) and address by using the composite data element C058 and C059.

Data elements 3142, 3251 and 3207 indicate the city name, the postcode and the ISO 2-alphanumeric country code.

The composite data element C080 and data element 3229 are skipped.

Examples:

NAD+DT+S.W.I.F.T-ADDRESS:25:17'

NAD+DT+COMPANY WITH A NAME LONGER THAN 35 :CHAR S.A.++STREET 66+CITY++L-1234+LU'

NAD+AE+S.W.I.F.T-ADDRESS:25:17'

NAD+AE+ADMINISTRATION CENTRALE WITH A NAME: WHICH IS LONGER THAN 35 CHARACTERS
++STREET 12+CITY++L-2345+LU'

CTA Contacts (seg grp 1)

Function: To identify a person or department to whom communication should be directed

Usage: M 1

Ref	Rep	Name	Utilisation
3139	an..3	M CONTACT FUNCTION, CODED	AD : Employee IC : Substitute MR : IML contact
C056		C DEPARTMENT/EMPLOYEE, CODED	
3413	an..17	C Dept/employee identif.	Code specified by organisation
3412	an..35	C Dept/employee	Contact name

Data element 3139 specifies the function of the contact persons. The CONTACT FUNCTION, CODED (3139) can be AD ('employee'), IC ('substitute') or MR (IML contact)

From the composite element C056 only use data element 3412 is used. The DEPARTMENT / EMPLOYEE IDENTIFICATION (3413) will not be applied. The DEPARTMENT / EMPLOYEE (3412) will be used to hold the name of the contact person and contains

- Title (MR., MME, PH.D., ...)
- First name
- Last name

For recommended use see remark above in the introduction to "Segment Group 1".

Example: CTA+AD+:MR.-JOHN-BEAN'

COM Communication Contact (seg grp 1)

Function: To identify a communication number of department or person.

Usage: M 5

Ref	Rep	Name	Utilisation
C076		M COMMUNICATION CONTACT	
3148	an..25	M Communication number	
3155	an..3	M Commun. channel qualif.	FX fax, TE telephone TL telex, XF X.400

This segment gives the communication numbers of the persons mentioned above. Data element 3148 gives the number and data element 3155 specifies if it is the telephone, telex,... number.

This segment will at least be used twice for contact AD (telephone + FAX), once for contact IC (telephone) and is optional for contact MR.

For recommended use see remark above in the introduction to "Segment Group 1".

Example: COM+32 2 2447962:TE'

Segment Group 2

```
-----Segment group 2-----C 1-----+
RFF References                M 1          |
                               -----+

```

This segment group will only be used if element 1225 (MESSAGE FUNCTION, CODED) of the UNH segment is not 9 (original) i.e. if a previous message is referenced.

RFF References (seg grp 2)

Function: To specify a reference

Usage: M 1 (the use of the segment group 2 is optional)

Ref	Rep	Name	Utilisation
C506		REFERENCE	
1153	an..3	Reference qual.	ACW : Reference to previous message
1154	an..35	Reference number	
1156	an..6	Line number	

This segment is only used if there is a need to identify a reference to a previous message where the number is specified in the BGM segment.
 If a message with UNH DOCUMENT/ MESSAGE NUMBER (1004) TABLE-B-2.1--N-N-00002 is a duplicate of message TABLE-B-2.1--N-N-00001 then the RFF segment will be:
RFF+ACW:TABLE-B-2.1--N-N-00001'
 In case of a duplicate of message TABLE-O-1.1-1-N-L-00001 the RFF segment will be:
RFF+ACW:TABLE-O-1.1-1-N-L-00001'

Segment Group 3

```
-----Segment group 3-----M 5-----+
CUX      Currencies             M  1      |
DTM      Date/time/period       C  1      |
-----+-----
```

This segment group will indicate the currencies used in the reporting, the change rate and the date of this change rate.

The number of times this group is repeated depends on the table.

The DTM segment will only be used if the if the RATE OF EXCHANGE (5402) is that of a particular day and not the average over a certain period.

CUX Currencies (seg grp 3)

Function: To identify the reference currency and market for conversion.

Usage: M 1

Ref	Rep	Name	Utilisation
C504		M CURRENCY DETAILS	
6347	an..3	M Currency details qual.	2 : reference currency
6345	an..3	M Currency, coded	BEF : Belgian franc LUF : Luxembourg franc
6348	n..4	C Currency rate base	
5402	n..12	M RATE OF EXCHANGE	always compared to LUF.
6341	an..3	C CURRENCY MARKET EXCH.CODE	BEL Brussels Exchange

This segment indicates the currency of the company's capital and the conversion rates used by the companies.

The data element 6347 will indicate what type of currency is mentioned.

Because the result currency is always LUF only the reference currency needs to be indicated (i.e. the currency used for the reporting details).

The CURRENCY, CODED (6345) can hold the currency of the company's capital (ISO codes + codes for precious metals).

So, if the information is expressed in 'Deutsch Mark', the code for reference currency is 2. The data element 6345 will have the value DEM (being the ISO code) and the data element 5402 will indicate the rate from 'Deutsch Mark' to Luxembourg francs, for example 20.25.

The data elements 6348 and 6341 will not be used.

Example : CUX+2:DEM+20.25'

*DTM Date/ Time/ Period (seg grp 3)***Function:** Date on which the exchange rate was fixed**Usage:** C 1

Ref	Rep	Name	Utilisation
C507		M DATE/TIME/PERIOD	
2005	an..3	M Date/time/period qual	134 : exchange rate
2380	an..35	C Date/time/period	
2379	an..3	C Date/time/period form. qua. 102 for (CCYYMMDD)	

This segment indicates the date of the currency conversion rate. If not used it is supposed that the date of the exchange date is the same as the last day of the period indicated in the segment PEI.

Data element 2005 qualifies the exchange rate date by the code 134.

Data element 2380 indicates the value of the date and the date format is specified by data element 2379 (code 102 for CCYYMMDD)

Example : DTM+134:19921031:102'

Detail Section*UNS Section control*

Function: To separate header and detail sections of a message.
Usage: M 1

Ref	Repr.	Name	Utilisation
0081	a1	M SECTION IDENTIFICATION	separates sections in a message by one of the following codes: D separates the header and detail sections

The syntax is : UNS+D'

Segment Group 4

```

-----Segment group 4-----M 200000--+
CPT   Account number           M    1
VAL   Stated value             M   10
QTY   Quantity                 C    1
FTX   Free text                C   420
-----+

```

CPT Account Number (seg grp 4)

Function: Indication of the number of the account in a record

Usage: M 1 (segment group may occur 200000)

Ref	Rep	Name	Utilisation
C902		M	DESCRIPT. of an ACCOUNT
1747	an..3	M	Type of account DET
1745	an..17	M	Account, coded
1744	an..35	C	Name of account

This segment gives details on the horizontal lines of the IML tables.

The TYPE OF ACCOUNT (1747) states that in the detail by using the code DET is used.

The data element ACCOUNT, CODED (1745) will give the description of the line. This description contains at least a 'NUMERO LIGNE'. The list of 'NUMERO LIGNE' for each treated table is to be found in the IML document "Recueil des instructions aux banques".

A format (xxxx)-y(yyyyyyyyyyyy) is used where xxxx stands for the sub-table and yyyyyyyyyyyy for the line number.

Examples :

- B 1.1 : 1-01.000, 2-01.000, 3-01.000
- B 2.1 : 4-01.000
- B 2.3 : I-1, II-1..II-10, III-1.. III-5, IV-1...
- S 2.9 : -1, -2 and -3
- B 6.1 : 6-01.000, 7-01.000, 8-01.000 or LCF-1, LCF-2, ...
for a list of consolidated firms
- B 6.2 : 9-01.000

For **table S 2.5** (layout 1) the ACCOUNT has the format vv-www-xxxzyzzz where

- vv stands for the sub-table
- www stands for number of line
- xxx stands for ISO currency code
- yy stands for ISO country code
- zzz stands for economic sector

example: 11-050-USDDE510, meaning "Produits financiers dérivés en dollars vis-à-vis de l'Allemagne, envers la banque centrale"

The data element NAME OF ACCOUNT (1744) is not used sofar.

Example : CPT+DET:1-01.000' (for a line in a bank's balance sheet)

VAL Stated Value (seg grp 4)**Function:** To indicate the amount of the account**Usage:** M 10

Ref	Rep	Name	Utilisation
9995	an..3	M TYPE OF VALUE	
9996	an..15	M value	
9997	an..3	C debit/credit trend, coded	DB debit, CD credit

This segment indicates the description of the columns and the value in it. The data element TYPE OF VALUE (9995) indicates the code given to the table columns. The debit trend replaces the minus sign, the credit trend replaces the plus sign; both must not be thought of as accounting concepts.

The data element VALUE (9996) gives the real value (always positive or zero). The data element 9997 gives the debit or credit trend because for some lines both are possible. The codes are DB for debit and CD for credit.

NOTE: CD is an optional information, which is only of importance with amounts, especially if they may be negative. CD is used for positive amounts, DB is used for negative amounts (see also Regarding numeric data elements on page 5 of this document). CD may thus be used with all VAL segments.

Example for a "type of value": Table B 1.1., sub-table 1: Column AMT = Amounts
VAL+AMT+2334455+CD'

For more examples for the different tables, please see the document "Financial Reporting- Schedule of Conditions".

QTY Quantity (seg grp 4)

Function: To specify the quantity of VAL segments used within a table line.
Usage: M 1

Ref	Rep	Name	Utilisation
C186		M QUANTITY DETAILS	
6063	an..3	M Quantity qualifier	140 number of lines
6060	n..15	M Quantity	

This segment indicates the number of columns you used within a line i.e. the number of VAL segments used after a CPT segment. This is only for checking purposes. Therefore this segment is conditional.
 The data element QUANTITY QUALIFIER (6063) indicates that you will specify the number of lines by using the code 140.
 The data element QUANTITY (6060) indicates the number of columns itself.

Example : QTY+140:6'

FTX Free Text (seg grp 4)

Function: To give additional clarification in coded or clear form.

Usage: C ~~420~~

Ref	Rep	Name	Utilisation
4451	an..3	M TEXT SUBJECT QUALIFIER	LIN line information
C108		C TEXT LITERAL	
4440	an..70	M Free text	
4440	an..70	C Free text	
4440	an..70	C Free text	
4440	an..70	C Free text	
4440	an..70	C Free text	

This segment may be useful if there is a need to comment one of the lines. The code LIN for the TEXT SUBJECT QUALIFIER (4451) indicates that the free text will apply on line level.

The comments can be given in 5 lines of 70 characters.

If possible do not use this segment as it is not directly processable by computers.

Example : FTX+LIN+THIS IS THE NET VALUE'

This segment will also be used to contain non-numeric data. Each FREE TEXT element (4440) used represents one non-numeric data 'field' so there is a limit of 70 characters to the length of a text field in a line.

If the line contains no numeric data then at least one VAL segment is to be used because this segment is mandatory. The stated value for this VAL segment will be 0. The free text segment will not be taken into consideration for counting the value of the QTY segment.

Summary Section

UNS Section control

Function: To separate detail and summary sections of a message.

Usage: M 1

Ref	Repr.	Name	Utilisation
0081	a1	M SECTION IDENTIFICATION	separates sections in a message by one of the following codes: S separates the detail and summary sections

The syntax is : UNS+S'

QTY Quantity

Function: To specify the number of balance lines for the period concerned for the reporting in the present message.

Usage: M 1

Ref	Rep	Name	Utilisation
C186		M QUANTITY DETAILS	
6063	an..3	M Quantity qualifier	140 number of lines
6060	n..15	M Quantity	

On the summary level of the message some totals and summary information is foreseen.

This segment indicates the total number of table lines used. In other words this number corresponds to the number of CPT segments used in the detail section.

Example: QTY+140:48'

VAL Stated Value

Function: To sum the total amounts.

Usage: M 1

Ref	Rep	Name	Utilisation
9995	an..3	M TYPE OF VALUE	
9996	an..15	M value	
9997	an..3	C debit/ credit trend, coded	DB debit, CD credit

This segment can give some totals if possible. The codes for the columns are the same as the VAL segment in the detail. Also the debit/credit trend has to be given.

Because this segment is not used yet, but is nonetheless mandatory for EDI it is suggested to apply the constant value '0' for the first type of value valid for the current table.

Example : VAL+AMT+0+CD'

FTX Free Text

Function: To give additional clarification in coded or clear form.

Usage: M 1

Ref	Rep	Name	Utilisation
4451	an..3	M TEXT SUBJECT QUALIFIER	ALL all document
C108		C TEXT LITERAL	
4440	an..70	M Free text	
4440	an..70	C Free text	
4440	an..70	C Free text	
4440	an..70	C Free text	
4440	an..70	C Free text	

This segment will give you the possibility to indicate some general comments on the financial reporting. The code ALL for the TEXT SUBJECT QUALIFIER (4451) indicates that the free text will apply on document level.

The IML requires the sender to use the first 2 occurrences of 4440 respectively to indicate

- the name of the software package used for preparing the transmitted data, followed by a semicolon (;), followed by the version number of the package;
- additionally, in case of telecommunication, the name of the software used for transmitting the data, followed by a semicolon (;), followed by the version number.

The three last occurrences of 4440 are for free use of the sender.

Example: FTX+ALL+BANKECUS;060404:MOTUS LOTES;05011'

Segment Group 5

```

-----Segment group 5-----M 1-----+
AUT      Authentication result  M  1      |
DTM      Date/time/period      M  1      |
-----+

```

AUT Authentication Result (seg grp 5)

Function: Specifying the details of any authentication (validation) procedure applied to the financial reporting.

Usage: M 1

Ref	Rep	Name	Utilisation
9280	an..35	M VALIDATION RESULT	
9282	an..35	C VALIDATION KEY IDENTIFICATION	

For this segment IML will distribute keys to the organisations.

Once you received your key you specify it in the data element VALIDATION RESULT (9280). The data element VALIDATION KEY IDENTIFICATION (9282) will not be used at the moment. The encryption and authentication aspects of the transmission have been resolved by the use of an encryption tool which is independent of the file sent.

(If using data transmission software with data security facilities, the two data elements would have the following function:

- The VALIDATION RESULT is the result of the application of an algorithm to the contents of data elements in a message.
- The VALIDATION KEY IDENTIFICATION identifies the cryptographic key used to calculate the validation result.)

Example : AUT+AUTHENTPASSWORD'

DTM Date/ Time/ Period (seg grp 5)**Function:** Identifying the date and time of validation**Usage:** M 1

Ref	Rep	Name	Utilisation
C507		M DATE/TIME/PERIOD	
2005	an..3	M date/time/period qual.	218 authentic./valid.date/time
2380	an..35	C date/time/period	199201241500 (CCYMMDDHHMM)
2379	an..3	C date/time/period format	203 (for CCYMMDDHHMM)

This segment indicates the date when the reporting is validated and authenticated.

The code 218 in the DATE/TIME/PERIOD QUALIFIER (2005) indicates that the segment contains a validation/authentication date.

The DATE/TIME/PERIOD (2380) contains the actual date/time.

The code 203 in the DATE/TIME/PERIOD FORMAT defines the format CCYMMDDHHMM.

Example: DTM+218:199707310952:203

UNT Message Trailer

Function: Service segment ending a message, giving the total number of segments in the message and the control reference number of the message.

Usage: M 1

Ref	Rep	Name	Utilisation
0074	n..6	M NUMBER OF SEGMENTS IN MESS	Control count including UNH&UNT
0062	an..14	M MESSAGE REFERENCE NUMBER	=0062 in UNH

This segment ends the financial reporting file and also indicates the number of segments used (including the UNH and UNT segments, but excluding the segments UNA, UNB and UNZ) in the data element NUMBER OF SEGMENTS IN MESSAGE (0074).

The data element MESSAGE REFERENCE NUMBER (0062) is equal to the UNH segment.

Example: UNT+0264+B0000119800022'

UNZ Interchange Control Trailer

Function: Segment indicating the end of the interchange, giving the number of messages within the interchange and the reference number of the interchange.

Usage: M 1

Ref	Rep	Name	Utilisation
0036	n..6	M INTERCHANGE CONTROL COUNT	The nbr of messages (tables)
0020	an..14	M INTERCHANGE REFERENCE NBR	Equals the UNB 0020 segment

The number of EDI messages per EDI interchange is limited to 1. On the transmission level, more attachments may be made to one message, but there should be only 1 EDI interchange with 1 EDI message per attachment.

Example: UNZ+1+B00001198'

Aspects Concerning the File Format Implementation

Introduction

This part of the document covers details specific to the implementation of the EDI format in the context of the Financial Reporting Application.

The Financial Reporting and Consulting specific format covers both the tables sent as an EDI message and those sent on floppy disks. It therefore follows the general EDIFACT compliant specification. The UN/ EDIFACT syntax rules are implemented (ISO 9735). Note that the hyphen - (the minus sign) is used as an application field terminator within a data element. Its normal meaning cannot be restored by the question mark. Negative numbers are nowhere used, instead the 'DB' data element is used.

The technical description of the agreed transmission applications is described in the circular 97/135 and its annexes, concerning credit institutions, in the circular 97/136 concerning collective investment schemes and in a technical documentation published by CCLux.

In the future (mandatory from July 1998 for banks) floppy disks will only be used as a backup channel. The following file format description is applicable to both diskettes and attachments to messages. The files will be sequential ASCII text files in MS-DOS format. Although it is not mandatory, it is recommended to split the formatted data into text lines (carriage return, line feed) containing each one a single EDI segment. This will allow to access such files by using an ASCII text editor or viewer. The following paragraphs present the general file naming convention and the character set to be used for the values of the segment elements.

File Naming Convention

Each floppy disk should contain one or more files, each of the files corresponding to a single financial reporting data table. One electronic message can contain only more attachments, but each attachment may contain only one table. **For banks and PSF** the naming convention for the diskette files or the attachments will be the following:

ONNNNYMM.TFF (file name convention limited by the fact that some users still use a DOS-file system)

Where:

O is a placeholder for the type of origin. There are currently three possible values defined: **B** for Banks, **P** for PSF's.

NNNN represents the origin identifier. The format identifier may be a number for the present application or it may be extended to alphanumerical values for future applications.

Y represents the last character of the year corresponding to the end of the period to which the data apply.

MM represents the month corresponding to the end of the period to which the data apply.

T is a fix value preceding the **table** number.

FF represents the format identifier and is alphanumerical.

Example:

B0001809.T01 corresponds to a file containing data corresponding to 'TABLE 1.1 "version comptable" N , "version définitive" N' for the period ending in September 1998 (only the last digit of the year is used). This data is specific to the bank with the identifier '0001'.

(For table numbers like T01 see last column in table "List of tables", of the document "Introduction to Financial Reporting - Schedule of Conditions").

For investment schemes the filename is more complex

ONNNNNNOPPPPPPQQQQQYYYYYMMDDYYYYMMDD.TFF

where:

- the first 'O' is the placeholder for the type of the central administration (for the time being central administrations are registered by the IML as 'B' (banks), 'P' (PSF), 'O' (OPC), 'S' (management company), 'E' (foreign bank), 'L' (advisory company) 'X' (other central administration) preceding the identifier of the central administration (6 digits);
- the second 'O' is a fix value preceding the identifier of the investment scheme (6 digits);
- the sub-fund is identified by 5 digits;
- the two dates following indicate beginning and end of the period of the table;
- 'T' is a fix value preceding the identifier of the table (2 digits).

Example:

B000001O000099003241997120119971231.T61

The Character Set

Although the files will contain ASCII coded text the character set to be used within the files will be limited at this stage to the Level A Character Set as defined in the ISO 9735 specification.

This character set will be the following:

Letters, upper case	A to Z	
Numerals	0 to 9	
Space character		
Full stop	.	
Comma	,	
Hyphen/minus sign	-	
Opening parenthesis	(
Closing parenthesis)	
Oblique stroke (slash)	/	
Equals sign	=	
Apostrophe	'	Reserved for use as segment terminator
Plus sign	+	Reserved for use as segment tag and data element separator
Colon	:	Reserved for use as component data element separator

Question mark ? Reserved for use as release character

The ? character preceding one of the characters ' + : ? restores their normal meaning. This will allow the use of + for example in an alphanumerical field by writing ?+. The ? inhibits the interpretation of the character following it as a reserved character.

The following characters are also allowed (they are part of the level A character set but cannot be used internationally in telex transmissions):

Exclamation mark !
 Quotation mark "
 Percentage sign %
 Ampersand &
 Asterisk *
 Semi-colon ;
 Less-than sign <
 Greater-than sign >

The present character set may be extended in future implementations of the format (e.g. Umlaut??).

In order to allow an easier local file handling (e.g. editing, viewing) the files may contain carriage return characters as line terminators. The recommendation is to add a line terminator (carriage return after the apostrophe character which terminates the segment) at the end of each segment. The carriage return characters will be stripped when the files are processed but they may help in making the files more (visually) readable if needed. The use of the carriage return character is specific only to the file oriented implementation of the format.

Envelope File on Diskette

The following flat ASCII text file should be written onto every diskette: name and added as an attachment to every message:

CONTENTS.TXT

Contents of the file CONTENTS.TXT: list of the filenames of the files written onto the diskette or attached to the message , one filename per text line.

Label on Diskette

Each diskette should carry a label indicating at least the name of the company, as it is the only way to identify a diskette which has read-errors.

Description of Attachments in Messages

The first attachment should contain the DOS-file names of the tables following in the next attachments, in the right sequential order. As the file names used for the attachments may depend on the X.400 platform which is used for transmission, the first attachment is used by IML to identify the tables received.