



Financial Stability and Statistics

Instruction

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Bank of Finland

Statistical reporting on investment funds (SIRA) - record structure

Version 4.1 (published 1 June 2020)

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Reporting period to which this record structure pertains.

In use: 1 June 2020 –
Validations in line with the record structure are used in the DCS2 service.



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Version	Published	Valid	Details
4.0	23 March 2020	From 1 April 2020 - 31 May 2020	<p>Previous version history can be found from old SIRA record structure (version 3.1)</p> <ul style="list-style-type: none">- SIRA record structure does not include PEF reporting anymore- Layout is renewed- DCS-operator changes to DCS2-operator (2.1, 3.3)- Instruction of testing is modified (2.2)- The character set used in the file must be UTF-8 (3.0)- Naming of the file is changed (3.1)- PEF record structure is deleted (3.2)- Semicolons in the last fields of the record cannot be left out even if those fields are empty (4.0) <p>Batch record (4.1)</p> <ul style="list-style-type: none">- Field 2: name is changed, rule 001 is modified- Field 3: name is changed, instruction is modified, rules 001 and 002 are modified- Field 4: structure is changed- Field 5: instruction is modified- Field 6: some rules are deleted, rules 001 and 002 are modified- Field 7: time stamp is changed, new rule 002- Examples are updated (4.1.2) <p>Investment fund record (4.2)</p> <ul style="list-style-type: none">- Field 3: there are two types of investment fund identifiers, rules 001 and 002 are modified- Examples are updated (4.2.2) <p>Content record SBS (4.3)</p> <ul style="list-style-type: none">- Field 3: instruction and structure are modified



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- Field 6: rule 004 is deleted
- Field 25: rule 003 is modified (LEI code is made possible)
- Field 26: new rule 006
- Field 31: new rule 004
- Field 36: rule 001 is modified (LEI code is made possible)
- Field 37: new rule 007
- Fields 50-53 and 57-59: validation rules are removed, reporting is made voluntary.
- Examples are updated (4.3.2)

Content record ITEM (4.4)

- Field 3: instruction and structure is modified
- Field 6: rule 004 is deleted
- Field 16: new rule 002
- Field 25: rule 001 is modified (LEI code is made possible)
- Field 26: new rule 004
- Field 29: structure is modified
- Field 31: new rule 004
- Examples are updated (4.4.2)

Report-level validation rules (4.5)

- PEF records validation rules are deleted
- New rule SIRA.SBS.R7 (4.5.1)
- Names of the rules of ITEM records are modified (4.5.2)

4.1 1 June 2020 From 1 June 2020

Content record SBS (4.3)

Field 37: rule 002 is modified



1 INTRODUCTION

The Bank of Finland collects balance sheet data from investment funds on a monthly basis (SIRA survey). The data is collected in accordance with the requirements of the European Central Bank (ECB). In addition, the data is used by the Bank of Finland for carrying out ESCB-related tasks (such as monetary policy and prudential oversight) and for national purposes. Investment fund statistics are published for example on the websites of the Bank of Finland and the European Central Bank. In addition, the data is used particularly by the Bank of Finland, Statistics Finland and the European Central Bank in the compilation of security holding statistics as well as the financial, balance of payments and national accounts statistics for Finland and the euro area.

This record structure is for the reporters of the SIRA survey. The document describes the record structures and the transmission of the data to the Bank of Finland.

The Bank of Finland may be contacted in questions concerning the record structures and data transmission at the email address [sijoitusrahastot\(a\)bof.fi](mailto:sijoitusrahastot(a)bof.fi).



2 SUBMISSION OF DATA TO THE BANK OF FINLAND

SIRA reports must be submitted to the Bank of Finland on the 10th day of the month following the reporting month, at the latest. If the 10th day falls on the weekend or is a midweek holiday, the reporting day is the following banking day.

2.1 DCS2 data transfer

The data is submitted by the data-providing reporting entity to the Bank of Finland using the provided DCS2 service (**Data Collection Service**). The DCS2 service is maintained by the service provider, i.e. the DCS2 operator.

There are separate, more detailed instructions for working with the DCS2 operator, available on the Bank of Finland website.

The role of the data provider is to report the data of the reporting entity (investment fund) on a monthly basis to the DCS2 operator. For the purposes of data transfer, it is crucial that the reports are compiled with record structures as presented in this document.

The DCS2 operator acts as an intermediary and provides a suitable technical service platform. The operator ensures the technical integrity and correctness of the record structure and submits the validated data to the Bank of Finland.

A validated and approved report file is transmitted to the Bank of Finland. Erroneous reports are not transmitted to the Bank of Finland; instead, the DCS2 service sends an error report to the data provider. Errors must be corrected and the entire report re-sent via the DCS2 service. Correspondingly, when a revision needs to be made to a report that has already been sent, the entire report must be re-sent via the DCS2 service.



2.2 Testing

Reporting may be tested in the separate test environment of the DCS2 service by designating the contents of the report as test data (see batch record field 5). Test reports are sent to the operator in the usual manner and the data is validated according to this record structure.

3 REPORT FILE

Report files are created as CSV (Comma Separated Value) files using a semicolon as the separator. The character set used in the file must be UTF-8.

The report file must be retained for five years.

3.1 Naming of the file

The name of the file consists of the code identifying the survey, i.e. “SIRA”, the month subject to reporting, data provider’s identifier, management company’s identifier and time stamp. If the management company also functions as the data provider, the identifier of the management company is included twice in the file name. The frequency is always ”M”.

By default, the identifier for data providers and management companies used in the data collection is the VAT number, taking the format “[FI][8-digit business ID]” for Finnish companies. As an exception, however, foreign management companies use the TK numbers granted by the FIN-FSA instead of the VAT number. The Bank of Finland always informs the reporting contact personnel of foreign management companies separately on the use of the TK number. When using the TK identifier, the identifier takes the format “[TK][7-digit TK identifier]”. The identifiers are reported without hyphens.

If a reporter revises data that has already been sent, the same file name must always be used, excluding the time stamp. Time stamp shows the time when the data for the report was retrieved. It is unique for each data submission. In the case of a



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revision file, the time stamp changes, and therefore it is not possible to re-send a report with the exact same name. The data retrieval time takes the format “year + month + date + hour + minute + second” (<YYYY><MM><DD><HH><MM><SS> i.e. 14 digits). The data provider's identifier may also change in the name of a revision file.

SIRA_<YYYY>M<MM>_<Data provider's identifier >_<Management company's identifier>_<time stamp>.CSV

Example: January 2020 SIRA report:

SIRA_2020M01_FI12345678_FI12345678_20200203123456.CSV

3.2 File structure

One report file can contain data on all investment funds managed by the management company. If necessary, for example data on money market funds can be sent in a separate file. If data is sent in several files, each file relating to the same period must always be named in a similar manner.

The file consists of one batch record and a variable number of investment fund or content records.

The first record of the file is always the batch record.

Each investment fund gets one investment fund record in the file. Data on each investment fund is entered in a number of content records. There are two types of content records. The order of investment fund records and the related content records has no relevance.

Items to be reported are identified on the basis of category and instrument data reported on rows (e.g. assets, deposits). The table below shows different record types and their codes and the record type used to report the various balance sheet items.



3.2.1 Record structure

Record type	Record code (first field in the row)	Explanation	Number of records
Batch record	000	Technical record that begins the file.	1
Investment fund record	IF	Basic data on individual investment fund: balance sheet, key figures etc.	0...N
Content record	SBS	Data on securities.	0...N
Content record	ITEM	Other items aggregated at different levels depending on instrument.	0...N

3.2.2 Items to be reported on content records

Item to be reported	Record code	Instrument	Category of item	Contract type	Collateral
			A = Assets L = Liabilities O = Off-balance sheet items B = Subscriptions S = Redemptions	RB = Repo purchases RS = Repo sales LB = Securities borrowed LS = Securities lent	N = Non-collateral C = Collateral
BALANCE SHEET, ASSETS					
Currency	ITEM	21	A		N
Deposits	ITEM	221-225	A		N
Deposits (collateral)	ITEM	221-225	A		C
Loans	ITEM	4	A		N
Loans (collateral)	ITEM	4	A		C



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Item to be reported	Record code	Instrument	Category of item A = Assets L = Liabilities O = Off-balance sheet items B = Subscriptions S = Redemptions	Contract type RB = Repo purchases RS = Repo sales LB = Securities borrowed LS = Securities lent	Collateral N = Non-collateral C = Collateral
Non-financial assets	ITEM	8	A		N
Non-financial assets (collateral)	ITEM	8	A		C
Other (non-collateral)	ITEM	71-72	A		N
Other (collateral)	ITEM	71-72	A		C
Securities other than shares and other equity excluding derivatives	SBS	331-332	A		N
Securities other than shares and other equity excluding derivatives (collateral)	SBS	331-332	A		C
Securities other than shares and other equity excluding derivatives (repo receivables, collateral)	SBS	331-332	A	RB	C
Securities other than shares and other equity excluding derivatives (repo receivables/short selling)	SBS	331-332	A	RB/LB	N
Assets in derivatives	SBS	341-342	A		N
Assets in derivatives (collateral)	SBS	341-342	A		C
Assets in derivatives (repo receivables, collateral)	SBS	341-342	A	RB	C
Assets in derivatives (repo receivables/short selling)	SBS	341-342	A	RB/LB	N
Shares and other equity	SBS	511, 512, 513-524	A		N
Shares and other equity (collateral)	SBS	511, 512, 513-524	A		C
Shares and other equity (repo receivables, collateral)	SBS	511, 512, 513-524	A	RB	C
Shares and other equity (repo receivables/short selling)	SBS	511, 512, 513-524	A	RB/LB	N



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Item to be reported	Record code	Instrument	Category of item	Contract type	Collateral
A = Assets L = Liabilities O = Off-balance sheet items B = Subscriptions S = Redemptions RB = Repo purchases RS = Repo sales LB = Securities borrowed LS = Securities lent N = Non-collateral C = Collateral					
BALANCE SHEET, LIABILITIES					
Loans	ITEM	4	L		N
Other	ITEM	73-76	L		N
Securities other than shares and other equity excluding derivatives	SBS	331-332	L		N
Investment fund shares	SBS	521-524	L		N
Liabilities in derivatives	SBS	341-342	L		N
OFF-BALANCE SHEET ITEMS					
Shares and other equity acquired in connection with repo agreements	SBS	511, 512, 513-524	O	RB	N
Shares and other equity acquired in connection with repo agreements (collateral)	SBS	511, 512, 513-524	O	RB	C
Shares and other equity delivered in connection with repo agreements	SBS	511, 512, 513-524	O	RS	N
Shares and other equity, borrowed	SBS	511, 512, 513-524	O	LB	N
Shares and other equity, borrowed (collateral)	SBS	511, 512, 513-524	O	LB	C
Shares and other equity, lent	SBS	511, 512, 513-524	O	LS	N
Securities other than shares and other equity excluding derivatives acquired in connection with repo agreements	SBS	331-332	O	RB	N
Securities other than shares and other equity excluding derivatives acquired in connection with repo agreements (collateral)	SBS	331-332	O	RB	C



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Item to be reported	Record code	Instrument	Category of item A = Assets L = Liabilities O = Off-balance sheet items B = Subscriptions S = Redemptions	Contract type RB = Repo purchases RS = Repo sales LB = Securities borrowed LS = Securities lent	Collateral N = Non-collateral C = Collateral
Securities other than shares and other equity excluding derivatives delivered in connection with repo agreements	SBS	331-332	O	RS	N
Securities other than shares and other equity excluding derivatives, borrowed	SBS	331-332	O	LB	N
Securities other than shares and other equity excluding derivatives, borrowed (collateral)	SBS	331-332	O	LB	C
Securities other than shares and other equity excluding derivatives, lent	SBS	331-332	O	LS	N
Derivatives acquired in connection with repo agreements	SBS	341-342	O	RB	N
Derivatives acquired in connection with repo agreements (collateral)	SBS	341-342	O	RB	C
Derivatives delivered in connection with repo agreements	SBS	341-342	O	RS	N
Derivatives, borrowed	SBS	341-342	O	LB	N
Derivatives, borrowed (collateral)	SBS	341-342	O	LB	C
Derivatives, lent	SBS	341-342	O	LS	N
FLows					
Subscriptions of investment fund shares (aggregated)	SBS	521-524	B		N
Redemptions of investment fund shares (aggregated)	SBS	521-524	S		N



3.3 Validation of the file

The DCS2 operator validates the correctness of the report file. Validation is conducted at file, record and field level. This document presents technical validation rules relating to the data to be reported. The DCS2 service provider checks that the report files have been created in line with the technical rules.

In addition, the Bank of Finland conducts its own reviews of the contents of the files sent by the operator.



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4 RECORD DESCRIPTIONS

The following general rules apply to the fields:

- Fields are separated from each other with a semicolon (ASCII 59). There is no semicolon after the last field of the row.
- The contents of record fields may not contain quotation marks, CR (Carriage Return) or LF (Line Feed) characters. The CR-LF character pair is added to the last row of the file.
- Records are separated from each other with the CR-LF character pair.
- Alphanumeric fields are demarcated with quotation marks. Quotation marks are not counted in the length of the field.
- Decimals, if any, of numeric values are separated with a comma.
- Numeric fields shall only include a negative sign.

Structure	Explanation
Number(x[,y])	Indicates numeric data. The maximum length of the field is given in parentheses. The number of potential decimals is shown with a comma. The comma and data after the comma are not obligatory if they are zeros. For example format 'Number(18,2)' indicates that the field may contain a maximum of 18 characters, of which 16 are integers and 2 decimals.
Char(x)	Indicates alphanumeric data comprising a fixed number of characters. The length of the field is given in parentheses. The value of the field is given either by leaving the field empty or entering the number of characters given in parentheses.
Varchar(x)	Indicates alphanumeric data comprising a variable number of characters. The maximum length of the field is given in parentheses.

In numeric fields the value zero is an acceptable mandatory value unless there is a specific validation rule in the field requiring a non-zero figure.

If there are no data to be entered in an alphanumeric field, the field can be left empty and without quotation marks.



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Fields marked *Reserved* are left empty and without quotation marks.

Even if there are no data to be entered in the last fields of a record, the semicolons of those fields cannot be left out.

If more than one code list is mentioned in connection with a field, the value entered in the field must be from one of the code lists provided (for example, country code can be chosen from ISO 3166 country list or international organizations code list).

Code lists used in the reporting are available in a separate XML-file on the Bank of Finland website.



4.1 Batch record - 000

The report always includes one batch record, and it is the first record in the file. The batch record contains the general information on the report.

4.1.1 000 - Record fields and validation

The fields in the record must follow the given structure and satisfy the rule requirements. If a code list has been mentioned in connection with a field, the value entered in the field must be found on the code list. Not all values on a code list may necessarily be acceptable.

Batch record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
01	Record type "000" = Batch record	1: Record type	Varchar(4)	001	value of field 1	=	"000"
02	Type of management company's identifier	3: Type of identifier	Char(1)	001	value of field 2	=	"A" OR "T"
03	Management company's identifier Valid VAT number of management company operating in Finland in format FINNNNNNNN.		VarChar(20)	001	value of field 3	=	mandatory
				002	IF the first letters of value of field 3 are "FI" THEN value of field 3	=	valid Finnish VAT number in format FINNNNNNNN
04	Survey code		Varchar(4)	001	value of field 4	=	"SIRA"



Batch record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
05	Data type "P" = Production data, transmitted to the Bank of Finland (used in the production environment) "T"= Test data, transmitted to the Bank of Finland (used in the test environment) "N"= Test data, not transmitted to the Bank of Finland (used in the test and production environment)	2: Data type	Char(1)	001	value of field 5	=	"P", "T" OR "N"
06	Reporting period Month subject to reporting.		Char(7)	001	value of field 6	in format	<YYYY>M<MM>
				002	value of field 6	part of	file name SIRA_<YYYY>M<MM>_<Data provider's identifier>_<Management company's identifier>_<time stamp>.CSV
07	Creation date and time Date and time at which report was created in format <YYYY><MM><DD><HH><MM><SS>.		Char(14)	001	value of field 7	in format	<YYYY><MM><DD><HH><MM><SS>
				002	value of field 7	part of	file name SIRA_<YYYY>M<MM>_<Data provider's identifier>_<Management company's identifier>_<time stamp>.CSV
08	Number of rows Number of rows in the file including batch record.		Number(10)	001	value of field 8	=	number of rows in the report
09	Data provider's comment		Varchar(500)				



4.1.2 Examples

000 example 1

In the example, the batch record indicates that the management company is a Finnish one, identified by the VAT number. The file is a test file with 122 rows. The correctness of the file is validated by the DCS2 service but the file is not transmitted to the Bank of Finland.

```
"000";"A";"FI12345678";"SIRA";"N";"2020M01";"20200203123456";122;"Test report"
```

000 example 2

In the example, the batch file indicates that the management company is a foreign one, identified by the TK number assigned by the FIN-FSA. The file is the production file for January 2020 with 1,523 rows.

```
"000";"T";"TK1234567";"SIRA";"P";"2020M01";"20200203123456";1523;
```



4.2 Investment fund record – IF

Investment fund record serves as a header for the actual data on the investment fund.

4.2.1 IF - Record fields and validation

The fields in the record must follow the given structure and satisfy the rule requirements. If a code list has been mentioned in connection with a field, the value entered in the field must be found on the code list. Not all values on a code list may necessarily be acceptable.

IF record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
01	Record type	1: Record type	Varchar(4)	001	value of field 1	=	"IF"
02	Type of reporter's identifier "I" = Investment fund identifier provided by the Finnish Financial Supervision Authority	3: Type of identifier	Char(1)	001	value of field 2	=	"I"
03	Reporter's identifier The identifier of an investment fund is in format <NNNNNNNN>#<NNN> if the management company is Finnish. Otherwise the identifier is in format <NNNNNNNN>#<NNN>.		Varchar(12)	001	value of field 3	in format	<NNNNNNNN>#<NNN> OR <NNNNNNNN>#<NNN>
				002	left side of the field 3before #<NNN>	part of	the value of 000-record field 3 (Management company's identifier)
04	Reporter's name Investment fund's name in Finnish confirmed in the fund rules.		Varchar(300)	001	value of field 4	=	mandatory



IF record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
05	Exchange rate Exchange rate used in converting the value of the investment fund's units from domestic currency to euro. If domestic currency is euro, exchange rate is 1.		Number(20,4)	001	value of field 5	=	mandatory
				002	IF value of field 6 (Currency of exchange rate) is "EUR", THEN the value of field 5	=	1
06	Currency of exchange rate Investment fund's domestic currency.	8: Currency (ISO 4217)	Char(3)	001	value of field 6	=	mandatory
07	Balance sheet total Investment fund's balance sheet total in EUR, rounded up to two decimal places. The value must be within 5000.00 (+/-) of the total value of reported assets and liabilities.		Number(20,2)	001	value of field 7	≥	0
				002	value of field 7	=	The field value must be within 5000.00 (+/-) of the sum of all the investment fund's (field 3) assets in the file. The sum of the assets is the sum of those values (field 16) in the investment fund's ITEM and SBS records for which the value of field 4 (Category) is "A".



IF record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
				003	value of field 7	=	The field value must be within 5000.00 (+/-) of the sum of all the investment fund's (field 3) liabilities in the file. The sum of the liabilities is the sum of those values (field 16) in the investment fund's ITEM and SBS records for which the value of field 4 (Category) is "L".
08	Balance sheet currency		Char(3)	001	value of field 8	=	"EUR"
09	Total number of unitholders Total number of investment fund's unitholders according to NAV calculation for reporting period.		Number(10)	001	value of field 9	≥	0
10	Number of private person unitholders Total number of investment fund's private person unitholders according to NAV calculation for reporting period.		Number(10)	001	value of field 10	≥	0
				002	value of field 10	≤	value of IF record field 9 (Total number of unitholders)
11	Holdings of ten largest unitholders Total holdings of investment fund's ten largest unitholders according to NAV calculation for reporting period in EUR.		Number(20,2)	001	value of field 11	≥	0
				002	value of field 11	≤	value of IF record field 7 (Balance sheet total)
12	Currency of holdings of ten largest unitholders		Char(3)	001	value of field 12	=	"EUR"



IF record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
13	Duration of bonds and money market instruments Total duration (Macaulay duration) of investment fund's investments in bonds and money market instruments in years.		Number(4,2)	001	IF instruments (field 6) "331" or "332" have been reported in the SBS record THEN value of field 13	=	mandatory
14	Total value of unit-linked insurances (domestic companies) The euro value of investment fund's units owned by insurance companies and connected with a unit-linked insurance contract between domestic insurance company and policyholder.		Number(20,2)	001	value of field 14	≥	0
				002	value of field 14	≤	value of IF record field 7 (Balance sheet total)
15	Total value of unit-linked insurances (foreign companies) The euro value of investment fund's units owned by insurance companies and connected with a unit-linked insurance contract between foreign insurance company and policyholder.		Number(20,2)	001	value of field 15	≥	0
				002	value of field 15	≤	value of IF record field 7 (Balance sheet total)
				003	IF value of field 14 [Total value of unit-linked insurances (domestic companies)] is ≥ 0, THEN combined value of fields 15 and 14	≤	value of IF record field 7 (Balance sheet total)
16	Currency of unit-linked insurances Values in fields 14 and 15 are always reported in euros.		Char(3)	001	value of field 16	=	"EUR"



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Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
17	Collateral requirement for derivatives Total euro value of collateral required by derivative contract counterparty, marketplace or clearing corporation from the investment fund for derivative contracts.		Number(20,2)	001	value of field 17	≥	0
18	Currency of collateral requirement for derivatives		Char(3)	001	value of field 18	=	"EUR"
19	Collateral requirement for repurchase agreements Total euro value of collateral required by repurchase agreement counterparty from the investment fund for repurchase agreements.		Number(20,2)	001	value of field 19	≥	0
20	Currency of collateral requirement for repurchase agreements		Char(3)	001	value of field 20	=	"EUR"
21	Collateral requirement for securities lending agreements Total euro value of collateral required by securities lender from the investment fund for securities lending		Number(20,2)	001	value of field 21	≥	0
22	Currency of collateral requirement for securities lending agreements		Char(3)	001	value of field 22	=	"EUR"
23	Dividend income and income from fund shares Dividend income and income from fund shares as in the layout for the income statement of the financial statements accepted by the Board. To be reported in EUR on the March report.		Number(20,2)	001	IF value of field 23 has been entered	≥	0
				002	IF reporting period is M03 (March) value of the field 23	=	mandatory



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Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
24	Interest income Interest income as in the layout for the income statement of the financial statements accepted by the Board. To be reported in EUR on the March report.		Number(20,2)	001	IF value of field 24 has been entered	≥	0
				002	IF reporting period is M03 (March) value of the field 24	=	mandatory
25	Profit distribution Profit distribution as in the notes to the balance sheet of the financial statements accepted by the Board. To be reported in EUR on the March report.		Number(20,2)	001	IF value of field 25 has been entered	≤	0
				002	IF reporting period is M03 (March) value of the field 25	=	mandatory



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4.2.2 Examples

IF example 1

The example below shows the balance sheet and supervisory information on Investment Fund A. The fund's domestic currency is EUR, meaning that exchange rate currency is 1. Assets and liabilities reported in content fields equal the fund's balance sheet total of EUR 84,78185.3.

```
"IF";"I";"12345671#001";"Fund A";1;"EUR";8478185,3;"EUR";1000;0;2000000;"EUR";5,25;2000000;0;"EUR";500000;"EUR";40000;"EUR";50000;"EUR";;
```

IF example 2

If reporting period is March, fields 23, 24 and 25 should also be reported which are dividend income and income from fund shares, interest income and profit distribution as in the layout for the income statement of the financial statements.

```
"IF";"I";"12345671#001";"Fund A";1;"EUR";8478185,3;"EUR";1000;0;2000000;"EUR";5,25;2000000;0;"EUR";500000;"EUR";40000;"EUR";50000;"EUR";1000000;100;-700000
```

IF example 3

The domestic currency of Fund B is USD the management company is a foreign one, identified by the TK number TK7654321. Reporter's identifier of Fund B is 7654321#001. Multiplier 0.7 has been used to convert USD into EUR. Reporting period is not March.

```
"IF";"I";"7654321#001";"Fund B";0,7;"USD";2149797,35;"EUR";20000;5000;1000000;"EUR";0;0;0;"EUR";0;"EUR";0;"EUR";0;"EUR";;
```



4.3 Content record – SBS

Information on securities is reported using the content record SBS (security-by-security).

4.3.1 SBS - Record fields and validation

The fields in the record must follow the given structure and satisfy the rule requirements. If a code list has been mentioned in connection with a field, the value entered in the field must be found on the code list. Not all values on a code list may necessarily be acceptable.

SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
Record type	01	Record type "SBS" = Security-by-Security record	1: Record type	Varchar(4)	001	value of field 1	=	"SBS"
Data on investment fund (reporter)	02	Type of reporter's identifier "I" = Investment fund identifier provided by the Finnish Financial Supervision Authority	3: Type of identifier	Char(1)	001	value of field 2	=	"I"
	03	Reporter's identifier The identifier of an investment fund is in format <NNNNNNNN>#<NNN> if the management company is Finnish. Otherwise the identifier is in format <NNNNNNNN>#<NNN>.		Varchar(12)	001	file must contain an IF record with the value of field 3 (Reporter's identifier)	=	value of SBS record field 3 (Reporter's identifier)



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SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
Category of reported item	04	Category Categorisation of accounting type L = Liability A = Asset O = Separate accounting (offbalance sheet item) B = Subscriptions S = Redemptions	4: Category	Char(1)	001	value of field 4	=	mandatory
	05	Contract type Contract type of repurchase or securities lending agreement valid at the end of reporting period.	5: Contract type	Char(2)	001	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 5	=	null
					002	IF value of SBS record field 4 (Category) is "O", THEN value of field 5	=	"RB", "RS", "LB" OR "LS"
					003	IF value of field 4 (Category) is "A" AND value of field 5 has been entered	<>	"SH", "RS" OR "LS"
	06	Instrument Instrument classification code.	6: Instrument	Varchar(5)	001	value of field 6	=	begins with "3" OR "5"
					002	IF value of field 4 (Category) is "B" OR "S", THEN value of field 6	=	"521", "522", "523" OR "524"
					003	IF value of field 4 (Category) is "L", THEN value of field 6	<>	begins with "51" OR is "52"
	07		7: Collateral	Char(1)	001	value of field 7	=	mandatory



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
		<p>Collateral Information on whether the reported item is used as collateral N = Non-collateral (item is not used as collateral) C = Collateral (item is used as collateral) (Liability cannot be used as collateral)</p>			002	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 7	=	"N"
Instrument identification data	08	<p>Internal identification code Internal unchangeable code used by data provider for security identification.</p>		Varchar(100)	001	value of field 8	=	mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 8	=	Value of SBS record field 9 (ISIN code)
	09	<p>ISIN code Security's and derivative's ISIN code in accordance with ISO 6166 standard ISIN code has the following structure: - Length 12 characters - Characters 1-2: Letters - Characters 3-11: Alphanumeric characters - Character 12: Verification number for the purposes of "Modulus 10 Double Add Double" calculation</p>		Char(12)	001	IF value of field 4 (Category) is "L", "B" OR "S" AND IF value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 9	=	mandatory
					002	IF value of field 9 has been entered	=	valid ISIN code
					003	IF value of field 6 (Instrument) begins with "34", THEN value of field 9	=	null



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SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	10	All code Derivative's Alternative Instrument Identifier (All) in accordance with the Committee of European Securities Regulators (CESR) instructions.		Varchar(50)	001	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 10	=	null
	11	Instrument's name Security's or derivative's name as known by the data provider.		Varchar(225)	001	IF value of field 9 (ISIN code) has not been entered, THEN value of field 11	=	mandatory
	12	Reserved						
Data on number and value	13	Number of instruments Number of individual instruments. In case of derivatives, number of contracts is reported.		Number(24,6)	001	IF value of field 6 (Instrument) begins with "5" OR "34", THEN value of field 13	=	mandatory
					002	IF value of field 6 (Instrument) begins with "5" OR "34" AND value of field 5 (Contract type) has not been entered, THEN value of field 13	≥	0
					003	IF value of field 6 (Instrument) begins with "5" OR "34" AND value of field 4 (Category) is "A" AND value of field 5 (Contract type) is "RB" OR "LB", THEN value of field 13	<	0



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					004	IF value of field 6 (Instrument) begins with "34", THEN absolute value of field 13	≤	Value of SBS record field 54 (Number of underlying assets)
	14	Total nominal value Aggregated nominal value of instrument. Reported in original currency rounded to two decimal places.		Number(20,2)	001	IF value of field 6 (Instrument) is "331" OR "332", THEN value of field 14	=	mandatory
					002	IF value of field 6 (Instrument) is "331" OR "332" AND value of field 5 (Contract type) has not been entered, THEN value of field 14	≥	0
					003	IF value of field 6 (Instrument) is "331" OR "332" AND value of field 4 (Category) is "A" AND value of field 5 (Contract type) is "RB" OR "LB", THEN value of field 14	<	0
	15	Nominal value currency ISO 4217 code of currency in which total nominal value is reported.	8: Currency (ISO 4217)	Char(3)	001	value of field 15	=	mandatory
	16	Total market value (dirty price) Aggregated market value of instrument, reported in euro and rounded to two decimal places. For		Number(20,2)	001	value of field 16	=	mandatory
					002	IF value of field 5 (Contract type) has not been entered, THEN value of field 16	≥	0



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
		bonds, total market value is dirty price (price including accrued interest).			003	IF value of field 4 (Category) is "A" AND value of field 5 (Contract type) is "RB" OR "LB", THEN value of field 16	<	0
	17	Market currency (dirty price)		Char(3)	001	value of field 17	=	"EUR"
	18	Reserved						
	19	Total market value (clean price) Aggregated price of fixed income bond excluding interest, reported in euro and rounded to two decimal places.		Number(20,2)	001	IF value of field 6 (Instrument) is other than "331" OR "332", THEN value of field 19	=	null
					002	IF value of field 6 (Instrument) is "331" OR "332", THEN value of field 19	=	mandatory
					003	IF value of field 6 (Instrument) is "331" OR "332" AND value of field 5 (Contract type) has not been entered, THEN value of field 19	≥	0
					004	IF value of field 6 (Instrument) is "331" OR "332" AND value of field 4 (Category) is "A" AND value of field 5 (Contract type) is "RB" OR "LB", THEN value of field 19	<	0



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					005	IF value of field 19 (Total market value (clean price)) has been entered, THEN absolute value of field 19	≤	Absolute value of SBS record field 16 (Total market value (dirty price))
	20	Market currency (clean price)		Char(3)	001	IF value of field 19 (Total market value (clean price)) has been entered, THEN value of field 20	=	"EUR"
	21	Reserved						
	22	Reserved						
	23	Reserved						
	24	Reserved						
Data on counterparty	25	Type of counterparty's identifier For assets, counterparty is debtor, for liabilities, counterparty is creditor. Type of identifier reported in field 26.	3: Type of identifier	Char(1)	001	IF value field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 25	=	mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 25	=	null
					003	IF value of field 25 has been entered	=	"Y", "L", "X", "M", "B" OR "O"



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					004	IF value of field 6 (Instrument) is other than "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 25	=	null
	26	Counterparty's identifier Counterparty's identifier Identifier establishing the identity of the counterparty. Each counterparty has its own identifier.		Varchar(20)	001	IF value of field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 26	=	mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 26	=	null
					003	IF value of field 25 (Type of counterparty's identifier) is "Y", THEN value of field 26	in format	<NNNNNNNN>
					004	IF value of field 25 (Type of counterparty's identifier) is "X", THEN value of field 26	in format	X<NNNNNNNN>



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					005	IF value of field 6 (Instrument) is other than "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 26	=	null
					006	IF value of field 25 (Type of counterparty's identifier) is "L", THEN value of field 26	=	valid LEI code (ISO 17442)
	27	Counterparty's name Counterparty's alphabetic name.		Varchar(100)	001	IF value of field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 27	=	mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 27	=	null
					003	IF value of field 6 (Instrument) is other than "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 27	=	null



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	28	Counterparty's sector Counterparty's sectoral classification code in accordance with Statistics Finland classification (2012), without prefix 'S.'	9: Sector classification (Statistics Finland 2012)	Varchar(6)	001	IF value of field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 28	=	mandatory
					002	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 28	=	mandatory
					003	IF value of field 4 (Category) is "B" OR "S", THEN value of field 28	=	null
					004	IF value of field 29 (Counterparty's home country) is "FI", THEN value of field 28	<>	"1312" OR "1314"
					005	IF value of field 29 (Counterparty's home country) is OTHER THAN "FI", THEN value of field 28	<>	"13141" OR "13149"
					006	IF value of field 4 (Category) is "A" AND value of field 6 (Instrument) is other than "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 28	=	null



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					007	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) is "341", THEN value of field 28	=	null
	29	Counterparty's home country Counterparty's home country in accordance with ISO 3166 standard or international organisations code list.	10: Country (ISO 3166) 11: International organisations	Varchar(2)	001	IF value of field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 29	=	mandatory
					002	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 29	=	mandatory
					003	IF value of field 4 (Category) is "B" OR "S", THEN value of field 29	=	null
					004	IF value of field 4 (Category) is "A" AND value of field 6 (Instrument) is OTHER THAN "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 29	=	null



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					005	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) is "341", THEN value of field 29	=	null
Issuances and maturity	30	Issue date Security's original day of issue in the primary markets		Char(8)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 6 (Instrument) is "331" OR "332", THEN value of field 30	in format	<YYYY><MM><DD>
					002	IF value of field 6 (Instrument) is OTHER THAN "331" OR "332", THEN value of field 30	=	null
					003	IF value of field 30 has been entered	>	19500101
	31	Maturity date Maturity date of security (date on which the principal becomes due and payable)		Char(8)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 6 (Instrument) is "331" OR "332", THEN value of field 31	in format	<YYYY><MM><DD>
					002	IF value of field 6 (Instrument) is OTHER THAN "331" OR "332", THEN value of field 31	=	null
					003	IF value of field 31 has been entered	>	Value of SBS record field 30 (Issue date)
					004	IF value of field 31 has been entered	≤	29991212
	32	Reserved						
	33	Reserved						



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	34	Reserved						
	35	Reserved						
Data on issuer	36	Type of issuer's identifier Type of identifier reported in field 37.	3: Type of identifier	Char(1)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" OR "O" AND value of field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of field 36	=	"Y", "L", "X", "C", "M", "B" OR "O"
					002	IF value of SBS record field 4 (Category) is "L", "B" OR "S", THEN value of field 36	=	null
					003	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 36	=	null
	37	Issuer's identifier Identifier establishing the identity of the issuer. Each issuer has its own identifier.		Varchar(20)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" OR "O" AND value of field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of field 37	=	mandatory



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					002	IF value of field 36 (Type of issuer's identifier) is "Y", THEN value of the field 37	=	valid business ID
					003	IF value of field 36 (Type of issuer's identifier) is "X", THEN value of field 37	in format	X<NNNNNNNN>
					004	IF value of field 36 (Type of issuer's identifier) is "C", THEN value of field 37	belongs to group	"Country, ISO 3166" (code list 10) OR "International organisations" (code list 11)
					005	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 37	=	null
					006	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 37	=	null
					007	IF value of field 36 (Type of issuer's identifier) is "L", THEN value of field 37	=	valid LEI code (ISO 17442)
	38	Issuer's name Issuer's alphabetic name.		Varchar(100)	001	IF value of field 4 (Category) is "A" OR "O" AND value of 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 38	=	mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 38	=	null



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					003	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 38	=	null
	39	Issuer's sector Issuer's sectoral classification code in accordance with Statistics Finland classification (2012), without prefix 'S.'	9: Sector classification (Statistics Finland 2012)	Varchar(6)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" AND value of field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of field 39	=	mandatory
					002	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" AND value of field 6 (Instrument) begins with "52", THEN value of field 39	=	"123", "1241" OR "1242"
					003	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 39	=	null
					004	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 39	=	null
					005	IF value of field 40 (Issuer's home country) is "FI", THEN value of field 39	<>	"1312" OR "1314"



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Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					006	IF value of field 40 (Issuer's home country) is other than "FI", THEN value of field 39	<>	"13141" OR "13149"
					007	IF value of field 6 (Instrument) begins with "51" OR is "331" OR "332", THEN value of field 39	<>	"123" OR "1242"
	40	Issuer's home country Issuer's home country in accordance with ISO 3166 standard or international organisations code list	10: Country, ISO 3166 11: International organisations	Varchar(2)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" AND IF value of field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of field 40	=	mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 40	=	null
					003	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 40	=	null
	41	Reserved						
	42	Reserved						
	43	Reserved						
	44	Reserved						



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
Data on derivatives	45	Derivative's selling or buying indicator Bought = 1 Sold = -1		Number(1)	001	IF value of field 6 (Instrument) begins with "34", THEN value of field 45	=	1 OR -1
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 45	=	null
Trading	46	Marketplace The primary trading venue's Market Identifier Code (MIC) in accordance with ISO 10383 standard. Code "XXXX" is used for an unknown marketplace.	13: Marketplace (ISO 10383)	Char(4)	001	IF value of field 4 (Category) is "B", "S" OR "O", THEN value of field 46	=	null
					002	IF value of field 4 (Category) is "L" OR "A" AND value of field 6 (Instrument) is "342", THEN value of field 46	=	null
					003	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) begins with "52", THEN value of field 46	=	null
					004	IF value of field 4 (Category) is "A" OR "L" AND value of field 6 (Instrument) is "341", THEN value of field 46	=	mandatory



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					005	IF value of field 4 (Category) is "A" AND value of field 9 (ISIN code) has been entered AND value of field 6 (Instrument) begins with "33" OR is "511", THEN value of field 46	=	mandatory
Data on derivatives	47	Underlying asset of derivative Type of derivative's underlying asset.	14: Underlying asset	Char(1)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 47	=	mandatory
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 47	=	null
	48	Type of underlying asset's identifier Identifier type for derivative's underlying asset reported in field 49.	3: Type of identifier	Char(1)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 48	=	"I", "U" OR "O"
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 48	=	null
	49	Underlying asset's identifier Identifier identifying derivative's underlying asset.		Varchar(20)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 49	=	mandatory
					002	IF value of field 48 (Type of underlying asset's identifier) is "U", THEN value of field 49	=	valid ISIN code



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					003	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 49	=	null
	50	Type of underlying security issuer's identifier Reporting is voluntary. Type of identifier for the issuer of derivative's underlying security reported in field 51.	3: Type of identifier	Char(1)	-	-	-	-
	51	Underlying security issuer's identifier Reporting is voluntary. Identifier establishing the identity of the issuer of derivative's underlying security. Each issuer has its own identifier.			-	-	-	-
	52	Name of underlying security issuer Reporting is voluntary. Alphabetic name of the issuer of derivative's underlying security.		Varchar(100)	-	-	-	-



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	53	Home country of underlying security issuer Reporting is voluntary. Home country of the issuer of derivative's underlying security in accordance with ISO 3166 standard or international organisations code list.	10: Country, ISO 3166 11: International organisations	Char(2)	-	-	-	-
	54	Total number of underlying assets The total number of underlying assets to which all derivative contracts reported in the said row give entitlement (sum of the number of underlyings per one contract or, for index derivatives, sum of contract multipliers).		Number(18,2)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 54	=	mandatory
002					IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 54	=	null	
003					IF value of field 54 has been entered	>	0	
	55	Market price of underlying asset Market price of the derivative's underlying asset at investment fund's NAV date.		Number(20,2)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 55	=	mandatory
002					IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 55	=	null	
	56	Market price currency of underlying asset ISO 4217 code of currency in which	8: Currency (ISO 4217)	Char(3)	001	IF value of field 55 (Market price of underlying asset) has been entered, THEN value of field 56	=	mandatory



SBS record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
		market price of the derivative's underlying asset is reported			002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 56	=	null
	57	Derivative's risk-weighted value Reporting is voluntary. Derivative's risk-weighted value calculated in accordance with Mark-to-Market Method as described in the EU:s capital requirements regulation (CRR).		Number(20,2)	-	-	-	-
	58	Currency of derivative's risk-weighted value Reporting is voluntary. Currency of derivative's risk-weighted value is always EUR.	8: Currency (ISO 4217)	Char(3)	-	-	-	-



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Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	59	Derivative's delta Reporting is voluntary. The derivative contract's delta value at investment fund's NAV date. The delta value of a derivative contract indicates how much the derivative's price changes when the underlying asset's value changes by one unit. Value is reported rounded to two decimal places.		Number(3,2)	-	-	-	-



4.3.2 Examples

SBS example 1

Receivables from a share with an ISIN code. The main trading venue is Helsinki. The ISIN code has been used as the instrument's internal identifier. For shares with ISIN codes, data to be reported on issuer is the issuer's name.

```
"SBS";"I";"12345671#001";"A";;"511";"N";"DE123A0AHAW9";"DE123A0AHAW9";;"412123";"USD";24322,12;"EUR" ;"Company A";;"XHEL";
```

SBS example 2

A share with an ISIN code is used as collateral. The part that is used as collateral is reported in an own row, the part that is not used as collateral in another row.

```
"SBS";"I";"12345671#001";"A";;"511";"C";"DE123A0AHAW9";"DE123A0AHAW9";;"2111";"USD";1231,95;"EUR" ;"Company A";;"XHEL";
```

SBS example 3

Receivables from a share without an ISIN code. More data is required of shares without ISIN codes, e.g. the name of the share and more detailed data on issuer.

```
"SBS";"I";"12345671#001";"A";;"512";"N";"TUNNUSABC";;"Company ABC";;23111;"EUR";1231134,23;"EUR" ;;"O";"IdentifierZZZ";  
"Company XYZ";"11";"DE";;"XXXX";
```

SBS example 4

A money market paper with an ISIN code. Data to be reported include dirty price and interest-free clean price reported in the balance sheet.

```
"SBS";"I";"12345671#001";"A";;"331";"N";"SE3344100553";"SE3344100553";;"67446361";"SEK";6423463;"EUR" ;;6323463;"EUR" ;  
"SEK BANK A";;"XSTO";
```




4.4 Content record – ITEM

The general content record ITEM is used for reporting items other than those relating to securities.

4.4.1 ITEM – Record fields and validation

The fields in the record must follow the given structure and satisfy the rule requirements. If a code list has been mentioned in connection with a field, the value entered in the field must be found on the code list. Not all values on a code list may necessarily be acceptable.

ITEM record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
Record type	01	Record type "ITEM" = General content record	1: Record type	Varchar(4)	001	value of field 1	=	"ITEM"
Data on investment fund (reporter)	02	Type of reporter's identifier "I" = Investment fund identifier provided by the Finnish Financial Supervision Authority	3: Type of identifier	Char(1)	001	value of field 2	=	"I"
	03	Reporter's identifier The identifier of an investment fund is in format <NNNNNNNN>#<NNN> if the management company is Finnish. Otherwise the identifier is in format <NNNNNNNN>#<NNN>.		Varchar(12)	001	file must contain an IF record with the value of field 3 (Reporter's identifier)	=	value of SBS record field 3 (Reporter's identifier)
Category of reported item	04	Category Categorisation of accounting type L = Liability A = Asset	4: Category	Char(1)	001	value of field 2	=	"A" OR "L"
	05	Reserved						



ITEM record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	06	Instrument Instrument classification code.	6: Instrument	Varchar(5)	001	value of field 6	=	mandatory
					002	value of field 6	<>	begins with "3" OR "5"
					003	If value of field 4 (Category) is "A", THEN value of field 6	<>	"73", "74", "75" OR "76"
					004	If value of field 4 (Category) is "L", THEN value of field 6	<>	"21", "221", "222", "224", "225", "71", "72" OR "8"
	07	Collateral Information on whether the reported item is used as collateral N = Non-collateral (item is not used as collateral) C = Collateral (item is used as collateral) (Liability cannot be used as collateral)	7: Collateral	Char(1)	001	value of field 7	=	mandatory
					002	If value of field 4 (Category) is "L", THEN value of field 7	=	"N"
					003	If value of field 4 (Category) is "A" and value of field 6 (Instrument) is "21", THEN value of field 7	<>	"C"
Instrument identification data	08	Internal identification code For resident and non-resident deposits, the IBAN number. For domestic loans, credit institution's loan identification code. For foreign loans, investment fund's own internal identification code.		Varchar(100)	001	If value of field 6 (Instrument) is "4" OR begins with "22", THEN value of field 8	=	mandatory
	09	Reserved						
	10	Reserved						



ITEM record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	11	Reserved						
	12	Reserved						
	13	Reserved						
	14	Reserved						
Data on number and value	15	Nominal value currency ISO 4217 code of currency from which the total nominal value (field 16) is converted.	8: Currency (ISO 4217)	Char(3)	001	value of field 15	=	mandatory
	16	Total value Instrument's nominal value in euro rounded up to two decimal places.		Number(20,2)	001	value of field 16	=	mandatory
					002	value of field 16	≥	0
	17	Currency of value		Char(3)	001	value of field 17	=	"EUR"
	18	Reserved						
	19	Reserved						
	20	Reserved						
	21	Reserved						
	22	Reserved						
	23	Reserved						
24	Reserved							



ITEM record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
Data on counterparty	25	Type of counterparty's identifier For assets counterparty is debtor and for liabilities creditor. For resident deposits and loans, identifier type is always "Y". For non-resident deposits and loans, identifier type is "L", "B", "C", "M" or "O".	3: Type of identifier	Char(1)	001	IF value of field 6 (Instrument) is "4" OR begins with "22" AND value of field 29 (Counterparty's home country) is not "FI", THEN value of field 25	=	"L", "M", "C", "B" OR "O"
					002	IF value of field 6 (Instrument) is "4" OR begins with "22" AND value of field 29 (Counterparty's home country) is "FI", THEN value of field 25	=	"Y"
	26	Counterparty's identifier Identifier identifying the counterparty.		Varchar(20)	001	IF value of field 6 (Instrument) is "4" OR begins with "22", THEN value of field 26	=	mandatory
					002	IF value of field 6 (Instrument) is "4" OR begins with "22" AND value of field 29 (Counterparty's home country) is "FI", THEN value of field 26	=	valid business ID
					003	IF value of field 25 (Type of counterparty's identifier) is "C", THEN value of field 26	belongs to group	"Country, ISO 3166" (code list 10) OR "International organisations" (code list 11)



ITEM record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					004	IF value of field 25 (Type of counterparty's identifier) is "L", THEN value of field 26	=	valid LEI code (ISO 17442)
	27	Counterparty's name Counterparty's alphabetical name.		Varchar(100)	001	IF value of field 6 (Instrument) is "4" OR begins with "22", THEN value of field 27	=	mandatory
	28	Counterparty's sector Sector classification code in accordance with Statistics Finland's classification (2012), without prefix 'S.'	9: Sector classification (Statistics Finland 2012)	Varchar(6)	001	IF value of field 6 (Instrument) is "4" OR begins with "22", THEN value of field 28	=	mandatory
002					IF value of field 6 (Instrument) begins with "22", THEN value of field 28	=	"121" OR begins with "1221"	
	29	Counterparty's home country Counterparty's home country in accordance with ISO 3166 standard or international organisation code list.	10: Country, ISO 3166 11: International organisations	Varchar(2)	001	IF value of field 6 (Instrument) is "4" OR begins with "22" OR is "8", THEN value of field 29	=	mandatory
002					IF value of field 6 (Instrument) is "21" OR between "71" and "76", THEN value of field 29	=	null	
Issuance and maturity	30	Issue date Instrument's original day of issue. Deposit or loan's start date in format <YYYY><MM><DD>.		Char(8)	001	IF value of field 6 (Instrument) is "4" OR "225", THEN value of field 30	in format	<YYYY><MM><DD>
					002	IF value of field 6 (Instrument) is "4" OR "225", THEN value of field 30	>	19500101
					003	IF value of field 6 (Instrument) is SOME OTHER THAN "4" or "225", THEN value of field 30	=	null



ITEM record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	31	Maturity date Maturity date of the instrument (date on which the principal becomes due and payable). Loan or deposit's due date in format <YYYY><MM><DD>.		Char(8)	001	If value of field 6 (Instrument) is "4" OR "225", THEN value of field 30	in format	<YYYY><MM><DD>
					002	If value of field 6 (Instrument) is "4" OR "225", THEN value of field 30	>	Value of ITEM record field 30 (Issue date)
					003	IF value of field 6 (Instrument) is SOME OTHER THAN "4" or "225", THEN value of field 31	=	null
					004	IF value of field 31 has been entered	≤	29991212

4.4.2 Examples

ITEM example 1

Investment fund's deposit with an agreed maturity. Identifier is the account's IBAN code. Counterparty is a bank.

```
"ITEM";"I";"12345671#001";"A";;"225";"N";"FI000000000BICBNKAFIHH";"SEK";200;"EUR";"Y";"07933321";"Bank A";"1221";"FI";"20070507";"20080727"
```

ITEM example 2

The identifier of an investment fund's loan liability is the loan identification code. Counterparty is a bank.

```
"ITEM";"I";"12345671#001";"L";"4";"N";"123456789";"SEK";422553;"EUR";"Y";"01995652";"Bank ABC";"1221";"FI";"20070507";"20080727"
```



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ITEM example 3

Investment fund's fixed assets are reported as non-financial assets.

```
"ITEM";"I";"12345671#001";"A";;"8";"N";;;;;;;;;;"EUR";81092;"EUR";;;;;;;;;;"FI";;
```



4.5 Report-level validation rules

The following validation rules do not relate to individual rows but pertain to a combination of fields or the report on the whole.

4.5.1 SBS records

Rule SIRA.SBS.R1

- The same combination of fields ISIN code (field 9) and category (field 4) has always same values in the following fields, if data is entered and if value of field 9 is not null in them (LT instrument rows 523 and 524 are excluded from the validation):
 - instrument (field 6)
 - AII code (field 10)
 - type of issuer's identifier (field 36)
 - issuer's identifier (field 37)
 - issuer's name (field 38)
 - issuer's sector (field 39)
 - issuer's home country (field 40)
 - underlying asset of derivative (field 47)
 - type of underlying asset's identifier (field 48)
 - underlying asset's identifier (field 49)
 - type of underlying security issuer's identifier (field 50)
 - underlying security issuer's identifier (field 51)
 - name of underlying security issuer (field 52)
 - home country of underlying security issuer (field 53)



Rule SIRA.SBS.R2

- The same combination of fields internal code (field 8) and category (field 4) has always same values in the following fields, if data is entered in them (LT instrument rows 523 and 524 are excluded from the validation):
 - instrument (field 6)
 - ISIN code (field 9)
 - AII code (field 10)
 - type of issuer's identifier (field 36)
 - issuer's identifier (field 37)
 - issuer's name (field 38)
 - issuer's sector (field 39)
 - issuer's home country (field 40)
 - underlying asset of derivative (field 47)
 - type of underlying asset's identifier (field 48)
 - underlying asset's identifier (field 49)
 - type of underlying security issuer's identifier (field 50)
 - underlying security issuer's identifier (field 51)
 - name of underlying security issuer (field 52)
 - home country of underlying security issuer (field 53)

Rule SIRA.SBS.R3

- If counterparty's identifier type (field 25) is “Y”, “X” or “O”, same counterparty identifier (field 26) has always same values in the following fields:
 - counterparty's name (field 27)
 - counterparty's sector (field 28)
 - counterparty's home country (field 29)



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Rule SIRA.SBS.R4

- Investment fund unit redemptions and subscriptions are aggregated, both separately, and reported both on their own row, i.e. the file contains only one SBS record with the same combinations of the following fields (LT instrument rows 523 and 524 are excluded from the validation):
 - investment fund's identifier (field 3)
 - category “B” or “S” (field 4)
 - internal identification code (field 8)

Rule SIRA.SBS.R5

- SBS fields (assets and off-balance sheet items) can be divided into several rows according to category, contract type, collateral, nominal value currency or marketplace. The file can only contain one SBS record with the same combination of the following fields:
 - investment fund's identifier (field 3)
 - category “A” or “O” (field 4)
 - contract type (field 5)
 - collateral (field 7)
 - internal identification code (field 8)
 - nominal currency (field 15)
 - marketplace (field 46)



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Rule SIRA.SBS.R6

- SBS fields (liabilities) can be divided into several rows according to counterpart sector and country. The file can only contain one SBS record with the same combination of the following fields (LT instrument rows 523 and 524 are excluded from the validation):
 - investment fund's identifier (field 3)
 - category "L" (field 4)
 - internal identification code (field 8)
 - counterparty's sector (field 28)
 - counterparty's home country (field 29)

Rule SIRA.SBS.R7

- Fund share (Category = "L", "B", "S") cannot be both distribution ("522" or "524") and growth unit ("521" or "523"):
 - investment fund's identifier is the same (field 3)
 - instruments are "521", "522", "523" or "524" (field 6)
 - ISIN code is the same (field 9)
 - category is "L", "B" or "S" (field 4)
 - instrument is either ("521" or "523") or ("522" or "524")



4.5.2 ITEM records

Rule SIRA.ITEM.R1

- If counterparty's identifier type (field 25) is X or O, same counterparty identifier (field 26) has always same values in the following fields:
 - counterparty's name (field 27)
 - counterparty's sector (field 28)
 - counterparty's home country (field 29)

Rule SIRA.ITEM.R2

- The file can only contain one ITEM record with the same combination of the following fields:
 - investment fund's identifier (field 3)
 - category (field 4)
 - instrument (field 6)
 - collateral (field 7)
 - internal identification code (field 8)
 - nominal currency (field 15)
 - counterparty's home country (field 29)