Labuan Financial Services Authority (Labuan FSA)

External Assets and Liabilities (EAL) Report Help File
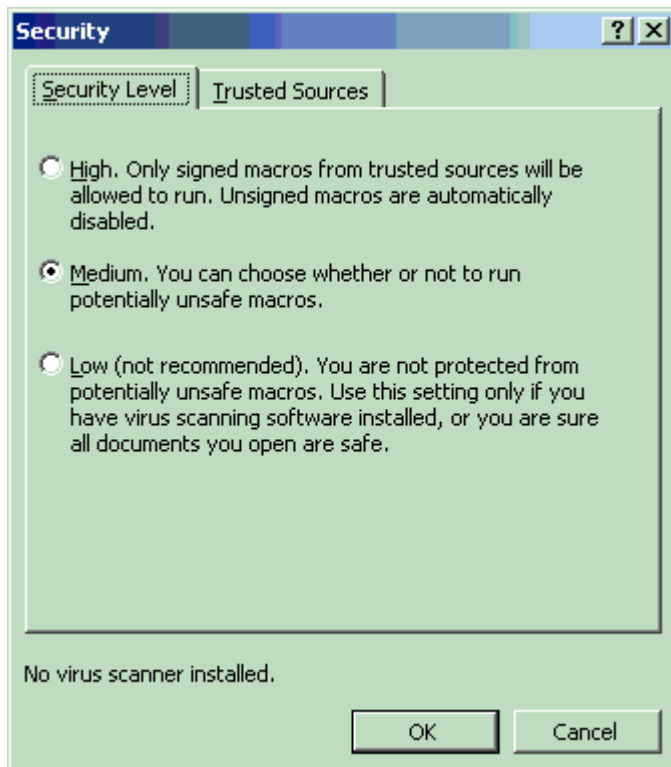
Table of Content

A. Data Entry

A.1 Opening EAL Report workbook

When system prompts to activate macro, click 'Enable'

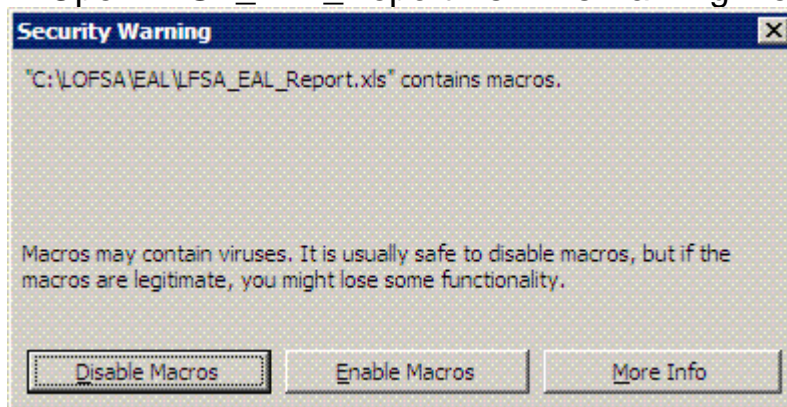If the function does not work, it may be due to the security level set for your Excel application. To enable the macro to run, open an Excel application
1. In the Tools menu, point to Macro, and then click Security
2. On the Security Level tab, click 'Medium'

3. Click OK

4. Open LFSA_EAL_Report.xls. This warning message should appear:

5. Click 'Enable Macros'. The template is ready for data entry.

Labuan Financial Services Authority
External Asset and Liabilities Report

A. Reporting Entity Information

Reporting Entity (RE) Name	
RE Licence Number	Code: 0
Reporting Quarter	4 Year: 2005
Institutional Sector	
Malaysian Owned	Yes
RE Contact Person	
Telephone Number	- ext
Fax Number	-
Address	
E-mail Address	

Principal Officer (PO) :

PO Contact Person

Telephone Number   -   ext

B. Verification Status

Reporting Entity Information   No

Table I		Table II	
(I) Assets - DIa	No	(I) Liabilities - DIa	No
(II) Assets - DIb	No	(II) Liabilities - DIb	No
(III) Assets - PIa	No	(III) Liabilities - PIa	No
(IV) Assets - PIb	No	(IV) Liabilities - PIb	No
(V) Assets - FD	No	(V) Liabilities - FD	No
(VI) Assets - OT	No	(VI) Liabilities - OT	No

Table III

Investment Income   No

For step-by-step guide to this survey, go to 'LFSA EAL Report' menu and click 'Help'

The 'LFSA EAL Report' menu should appear on the Menu Bar.

A.2 Reporting Entity Information

Reporting Entity Information shall be updated and reported by all reporting entities (REs) in Labuan. Please specify the following information on the

Introduction worksheet:
1. Select your company name. The code and institutional sector will be displayed accordingly.
2. Fill in your company licence number. The format should be 7 digit and 1 alpha eg. 123456A
3. Select the reporting quarter and year
4. Select the type of ownership either Malaysian owned or others. If Malaysian owned, select 'Yes' otherwise 'No'
5. Fill in the contact person for this survey including telephone number with area code and extension (if any); fax number with area code; address and email address
6. Fill in the details for Principal Officer's contact.

Item #1-4 are linked to the data entry sheets

A.3 Insert Data

1. Select the country code from the drop down list.

(I) DIRECT INVESTMENT [2/]				
a) Claims on affiliated enterprises [3/]				
Type of Data Items [5/]	Country	Currency	Opening Position (Beginning of Period)	
			(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)
1. Equity Capital			0	0
	AD		0	0
2. Retained earnings	AE AF		0	0
	AG AI		0	0
3. Bonds and notes [6/]	AL AM		0	0
			0	0
4. Money market instruments			0	0

2. Select the currency code from the drop down list.

Type of Data Items [5/]	Country	Currency	Opening Position (Beginning of Period)	
			(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)
1. Equity Capital	NZ		0	0
		AED	0	0
2. Retained earnings		AFN	0	0
		ALL AMD	0	0
3. Bonds and notes [6/]		ANG AOA	0	0
		ARS	0	0
4. Money market instruments			0	0

(I) DIRECT INVESTMENT [2/]

a) Claims on affiliated enterprises [3/]

3. Key in the numerical values for these items in foreign currency and its U.S. dollar equivalent:-
    a. Opening position
    b. Transaction (Debit)
    c. Transaction (Credit)
    d. Revaluations (Price changes)
    e. Other changes in the volume of assets

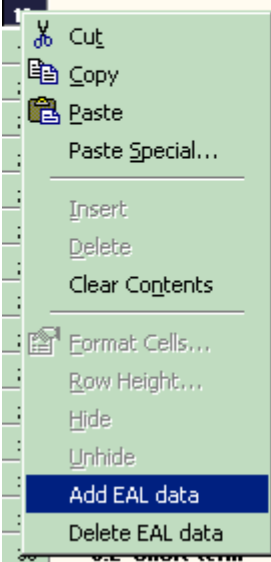|	(I) DIRECT INVESTMENT [2/]								
10									
11	a) Claims on affiliated enterprises [3/]								
12	Type of Data Items [5/]	Country	Currency	Opening Position		Transactions			
13				(Beginning of Period)			Debit		Credit
14-15				(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
16	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
17	1. Equity Capital			0	0	0	0	0	
18				0	0	0	0	0	
19	2. Retained earnings			0	0	0	0	0	
20				0	0	0	0	0	

4. The closing position in foreign currency is calculated by the worksheet.
5. Key in the closing position in its US dollar equivalent.
6. Each data item has been allocated a minimum of two rows. The ISO country and currency code are pre-defined in a drop down list.
7. Trade credits are not applicable to Banks and REs must report both foreign currency and US dollar equivalent.

A.4 Add Row

To add more row,
1. Select a row within the data entry area
2. Right-click and select 'Add EAL data'

	B	C	D	E	F
12	Type of Data Items 5/	Country	Currency	Opening Position	
13				(Beginning of Period)	
14					
15				(FC)	(USD Equiv)
16	(1)	(2)	(3)	(4)	(5)
17	1. Equity Capital			0	0
				0	0
	✂ Cut			0	0
	▣ Copy			0	0
	▣ Paste	6/		0	0
	Paste Special…			0	0
		truments		0	0
	Insert			0	0
	Delete				
	Clear Contents			0	0
				0	0
	Format Cells…			0	0
	Row Height…			0	0
	Hide				
	Unhide				
	Add EAL data			0	0
	Delete EAL data			0	0
				0	0
34				0	0

3. A row will be added immediately above the selected row

	B	C	D	E	F
12	Type of Data Items 5/	Country	Currency	Opening Position	
13				(Beginning of Period)	
14					
15				(FC)	(USD Equiv)
16	(1)	(2)	(3)	(4)	(5)
17	1. Equity Capital			0	0
18				0	0
19				0	0
20	2. Retained earnings			0	0
21				0	0

You may add row anywhere within the data entry area except the
following:
1. On the first row of data sheet

| 17 | 1. Equity Capital | | | | 0 | | 0 | | 0 |
| 18 | | | | | | | | | 0 |

EAL Survey - Add Data ✕

⚠ Selection not allowed on the 1st row of datasheet

OK

19									0
20	2. Retained earning								0
21									0
22	3. Bonds and note:								0
23									0
24	4. Money market ir								0
25					0		0		0
26	5. Loans								
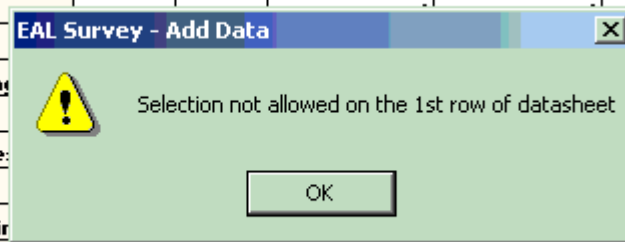
2. Between item and immediate sub-item

25					0		0
26	5. Loans						
27	5.1 Long-term ⁷⁾				0		0
28							0

Add Data ✕

⚠ Insertion of data not allowed here

OK

29	5.2 Short-term ⁸⁾						0
30							0
31	6. Trade credits ⁹⁾						
32	6.1 Long-term ⁷⁾						0
33							0
34	6.2 Short-term ⁸⁾						0
35					0		0
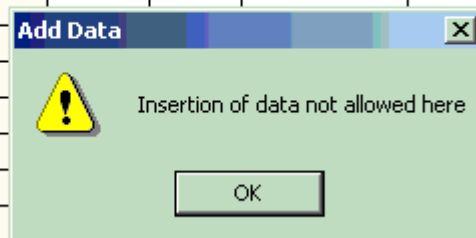
A.5 Delete Data

To clear the content of the data, you may use the 'Delete' key for the numerical field, and set the country and currency code to the first item in the list, which are blank fields.

To delete a row,
1. Select the row
2. Right-click and select 'Delete EAL data'

	B	C	D	E
12	**Type of Data Items** [5/]	**Country**	**Currency**	**Opening**
13				**(Beginning**
14				
15				**(FC)**
16	**(1)**	**(2)**	**(3)**	**(4)**
17	**1. Equity Capital**	AE	AED	0
1		AF	AFN	0
1		GD	GBP	0
				0
				0
				0
				0
	truments			0
				0
				0
				0
				0
				0
				0
				0
				0
34	**6.2 Short-term** [8/]			0

Context menu shown:
- Cut
- Copy
- Paste
- Paste Special…
- Insert
- Delete
- Clear Contents
- Format Cells…
- Row Height…
- Hide
- Unhide
- Add EAL data
- Delete EAL data

3. The selected row is removed

	B	C	D	E	F
12	**Type of Data Items** [5/]	**Country**	**Currency**	**Opening Position**	
13				**(Beginning of Period)**	
14					
15				**(FC)**	**(USD Equiv)**
16	**(1)**	**(2)**	**(3)**	**(4)**	**(5)**
17	**1. Equity Capital**	AE	AED	0	0
18		GD	GBP	0	0
19	**2. Retained earnings**			0	0
20				0	0
21	**3. Bonds and notes** [6/]			0	0
22				0	0
23	**4. Money market instruments**			0	0
24				0	0

4. Since two rows are reserved per data item, using this function will clear the numerical content for the last two rows of the item.

A.6 Copy Closing Position to Opening Position

If this is your first reporting, you will need to key in the opening position.
Otherwise, you should reuse a previous submission following these steps:
1. Make a copy of previous submission and rename it.
2. Select the new reporting quarter and year
3. In the 'LFSA EAL Report' menu, click 'Copy Closing to Opening position' and amend the transaction values.
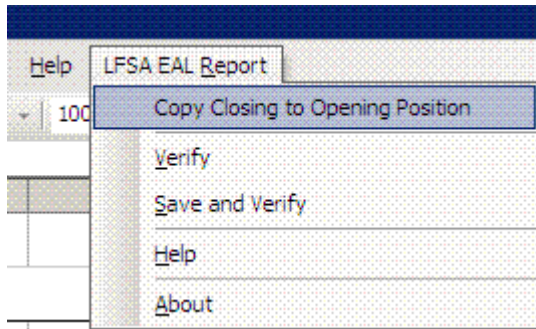
4. You may save the template using a different file name, please refer to Section C

B. Investment Income

REs are required to report Investment Income on a consolidated basis (total income for the quarter).
1. Investment income is applicable to Profit and Dividend, Deposits, Loans, Bonds and Notes and Money Market Instruments.
2. Please refer to the Guidelines for more details and definition on the data items.

Purpose	Data Items	Assets	Liabi...
		(USD equivalent)	
1. Direct Investment income with related entities		0	
1.1 Bank	Interest on Deposits		
	Interest on Loans		
1.2 Non-Bank	Interest on Deposits		
	Interest on Loans		
2. Portfolio Investment income [2/]		0	
2.1 Bank	Profit and Dividend		
	Interest on Bond & Notes		
	Interest on Money Market Instruments		
2.2 Non-Bank	Profit and Dividend		
	Interest on Bond & Notes		
	Interest on Money Market Instruments		
3. Other Investment income		0	
3.1 Bank	Interest on Deposits		
	Interest on Loans		
	Rental		
3.2 Non-Bank	Interest on Deposits		
	Interest on Loans		
	Rental		

Investment Income [1/]

END OF DATASHEET

C. Verification

To ensure data validity, you must verify the data prior to submission. The verification status is displayed in the Introduction worksheet

The following rules are applied during verification of the data sheets:
1. If Country or Currency field has been keyed-in, the Opening Position or Closing Position must be filled up.
2. The Opening and Closing Position cannot be negative value except for data items:
    a. Retained earnings;
    b. Trade Credits;
    c. Deposits; and

d. Others

3. If a value is provided in foreign currency, the U.S dollar equivalent must be reported and consistent.

4. If RE reported on Equity Capital, RE need to report Retained Earnings.

5. If data reported under retained earnings, below are the requirements:

a. In Financial Assets, RE is required to report Profit/Loss declared in Debit column whereby Loss would denote with 'negative' value and any dividend received or repatriate, is to be reported in Credit column; and

b. In Financial Liabilities, RE is required to report Profit/Loss declared in Credit column whereby Loss would denote with 'negative' value and any dividend declared or repatriate abroad, is to be reported in Debit column.

The following rules are applied during verification of the Introduction sheets:

1. All fields are required

2. License number must be 7 digit and 1 alpha

3. Email address must be in the c@c.c format

C.1 Verify

This function helps you to verify the data without updating the verification status.

To verify the data,

1. Click LFSA EAL Report and select 'Verify'

2. Click OK

3. Upon completion of the process, the status screen will be displayed.

4. The following screen will be displayed for successful verification

LFSA EAL Report - Verification Status

Worksheet : Assets - DIa

Status : Completed successfully

Close   Save Log
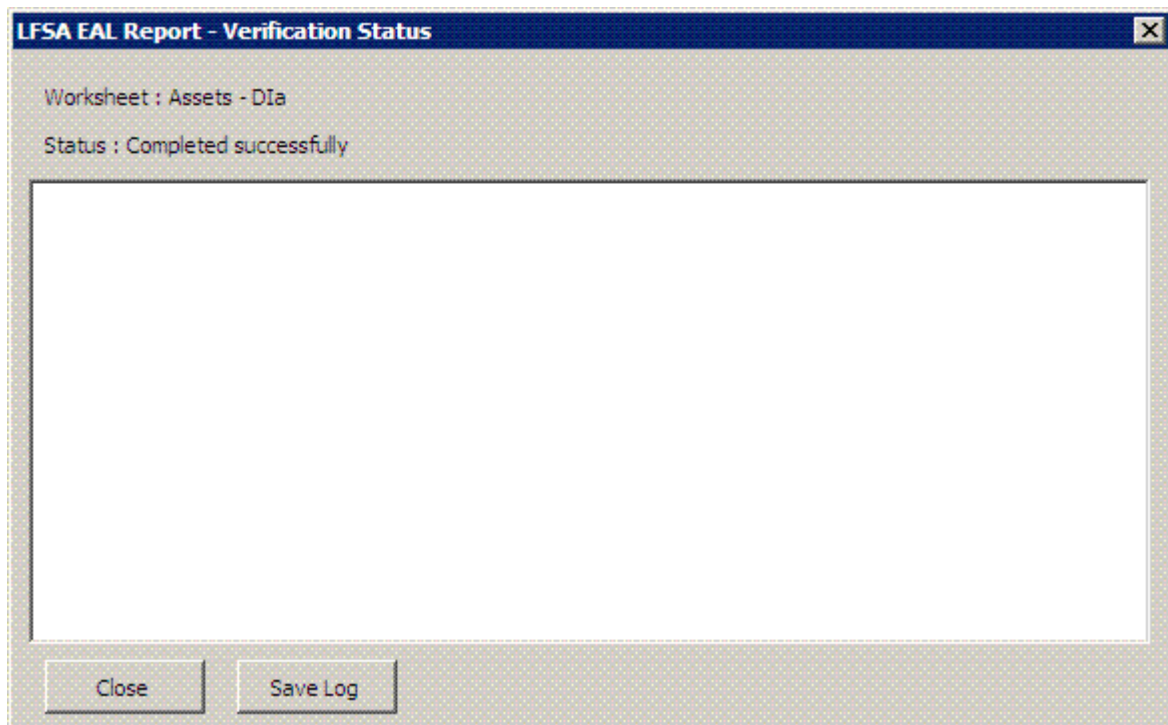
5. For verification with errors, the status screen will specify the row where the error is detected

LFSA EAL Report - Verification Status

Worksheet : Assets - DIa

Status : Completed with error(s)

Error in row 17
Please select currency code
Error in row 17
Figure in U.S dollar equivalent must be reported if foreign currency exists

Close   Save Log
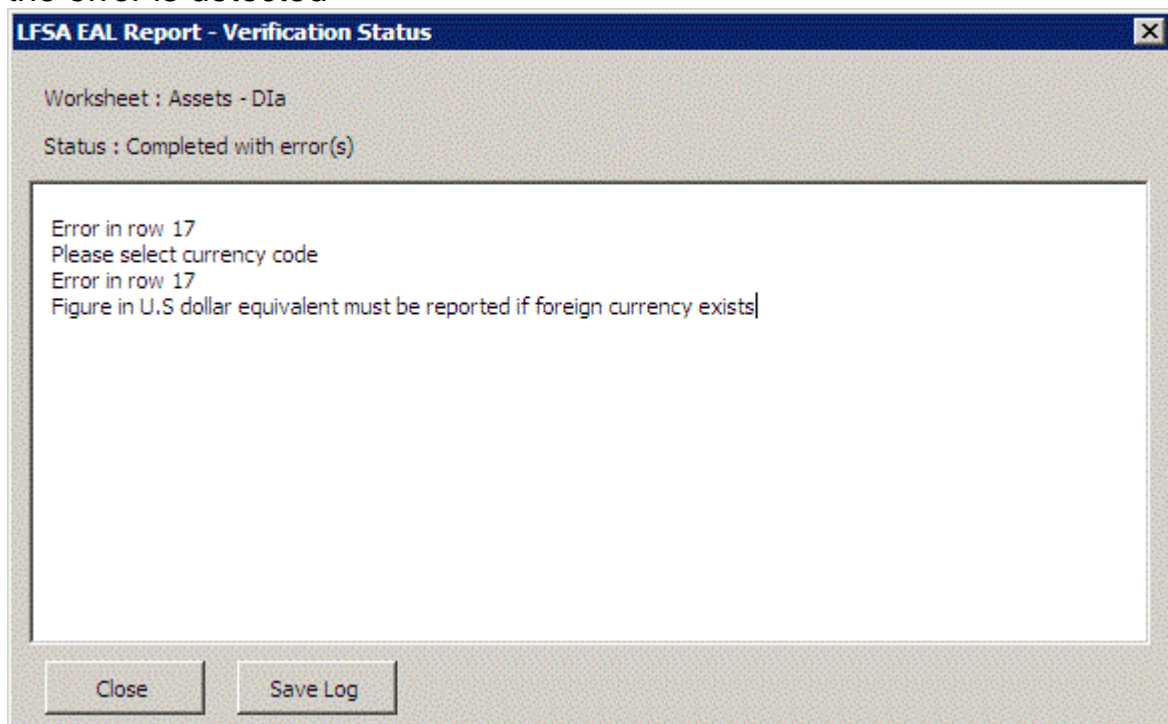
6. Amend the error and click to verify the amendment.
7. Click 'Save Log' to save the message to a log file.
8. The log file is saved to the \Log folder where the form template is located.

C.2 Save and Verify

This function is similar to 'Verify' except:
1. It saves the changes to the workbook prior to verification; and
2. It updates the verification status in the Introduction sheet if it's successful.

C.3 Change of Status

The verification status will be default to "No" upon
1. Changes to the data entry
2. Change of Institutional Sector to 'Banks' for all data sheets except 'Assets - FD' and 'Liabilities - FD'

As such, you are encouraged to perform 'Save and Verify' before closing the workbook.

D. Submission

To submit,
1. Perform verification for all worksheets
2. Send the file to the address below:

> **Director General**
> **Labuan Financial Services Authority**
> **Level 17, Main Office Tower**
> **Financial Park Labuan**
> **Jalan Merdeka**
> **87000 Federal Territory Labuan**

This template can be reused for new submission by
1. Save a copy of the template with a new name, in this format
    *REType_BankName_*Q*nyyyy*
    where *n* = quarter   *yyyy* = year
2. Change the reporting quarter and year in the Introduction sheet
3. Perform data entry as explained in Section A above

E. Printing

All data sheets are formatted for printing on A4 paper with Landscape orientation except Introduction sheet with Portrait orientation.
However, you may format it as required using 'Page Setup'.

F. Contact Us

You may wish to contact the IRU for technical problem and other reporting inquiry to:

Email: iru@labuanfsa.gov.my

Officers: Irence Lim, Jefri Jamri and Yap Ye Li
Tel: 60-87-591207/591 368/ 591 411
Fax: 60-87-422300