

# **Oracle Insurance Accounting Analyzer**

**User Guide**

**Release 8.1.1.0.0**

**February 2021**

**ORACLE**  
Financial Services

**ORACLE**

## Oracle Insurance Accounting Analyzer User Guide

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# Document Control

Table 1: Document Version Control

Version Number	Revision Date	Change Log
1.0	February 2021	<p>The following sections are updated or added for the enhancements done in 8.1.1.0.0 release:</p> <p>Updated the following sections:</p> <ul style="list-style-type: none"> <li>• <a href="#">Long Duration Contracts</a></li> <li>• <a href="#">Create a New Level of Aggregation Definition</a></li> <li>• <a href="#">Create a New Calculation Preferences Definition</a></li> <li>• <a href="#">Create New Liability Calculation Definition</a></li> <li>• <a href="#">Create New Subledger Definition</a></li> <li>• <a href="#">Oracle Financial Services Insurance Accounting Analyzer Dashboard Reports</a></li> </ul> <p>Added the following sections:</p> <ul style="list-style-type: none"> <li>• <a href="#">View the History of a Calculation Preference Definition</a></li> <li>• <a href="#">Create a New Version of the Calculation Preference Definition</a></li> <li>• <a href="#">View the History of a Liability Calculation Definition</a></li> <li>• <a href="#">Create a New Version of the Liability Calculation Definition</a></li> <li>• <a href="#">Create a New Variable for IFRS17</a></li> <li>• <a href="#">Create a New Variable for LDTI</a></li> <li>• <a href="#">Subledger Attributes</a></li> </ul>

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# 1 About the Guide

This section provides release information for the Oracle Insurance Accounting Analyzer Application Pack and includes the following topics:

- [Intended Audience](#)
- [Access to Oracle Support](#)
- [Related Information Sources](#)
- [What is new in this Release](#)

## 1.1 Intended Audience

This document is intended for users of the Oracle Insurance Accounting Analyzer Application Pack.

## 1.2 Access to Oracle Support

Oracle customers have access to electronic support through My Oracle Support. For information, visit <http://www.oracle.com/pls/topic/lookup?ctx=acc&id=info> Or, visit <http://www.oracle.com/pls/topic/lookup?ctx=acc&id=trs> if you are hearing impaired.

## 1.3 Related Information Sources

You can access the following online documents from the Oracle Help Center (OHC) Documentation Library for [Oracle Insurance Accounting Analyzer Application Pack](#):

- [Oracle Insurance Accounting Analyzer Release Notes](#)
- [Oracle Insurance Accounting Analyzer Installation Guide](#)
- [Oracle Insurance Accounting Analyzer User Guide](#)

You can access the OFS AAI documentation online from the OHC Documentation Library for [Oracle Financial Services Analytical Applications Infrastructure](#):

- [Oracle Financial Services Analytical Applications Infrastructure Installation and Configuration Guide](#)
- [Oracle Financial Services Analytical Applications Infrastructure User Guide](#)

The additional documents are:

- [OFSAA Licensing Information User Manual Version 8.1.1.0.0](#)
- [OFS Analytical Applications Infrastructure Security Guide](#)
- [OFSAAI FAQ Document](#)
- [OFS Analytical Applications 8.1.1.0.0 Technology Matrix](#)
- [Oracle Insurance Accounting Analyzer Security Guide Release 8.1.x](#)
- [Oracle Insurance Accounting Analyzer Cloning Guide Release 8.0.x](#)

- [Oracle Insurance Accounting Analyzer Cloning Guide Release 8.1.x](#)
- [Oracle Insurance Accounting Analyzer Technical Documents](#)

## 1.4 What is New in this Release

Oracle Insurance Accounting Analyzer bundles the following new features in version 8.1.1.0.0. For detailed information about the usage of the listed features, see the respective product User Guides on [OHC Documentation Library](#).

- Enhanced the existing Long-Duration Contracts (LDTI) templates to increase the coverage of roll forward requirements by the standard.
- Inclusion of new LDTI transition templates to support the Full Retrospective and Modified Retrospective transition approach.
- Inclusion of new LDTI default templates – LDTI\_Mar\_Link\_Template and LDTI\_Conventional\_Template.
- Ability to create different versions of the calculation preferences templates and the liability calculation.
- Support of annual forward rates given as an input for discounting and interest accretion.
- Addition of the following macros:

**Table 2: The New Macros**

Name	Description
Adjustment Amount 1	This macro is similar to the <i>Adjustment Factor</i> macro but can store amounts.
Adjustment Amount 2	Same as above.
Adjustment Amount 3	Same as above.
Adjustment Factor 1	This macro can be linked to the calculation template. The value of the macro for prospective and retrospective can be configured in the liability run.
Adjustment Factor 2	Same as above.
Adjustment Factor 3	Same as above.
Adjustment Factor 4	Same as above.
Adjustment Factor 5	Same as above.
Total Loss component Opening Balance In Underlying Contracts	This macro fetches the total loss component opening balance of all underlying cohorts or contracts mapped to the reinsurance cohort.
Total Loss amount of underlying Existing insurance Contracts	This aggregation macro fetches the total of all the underlying insurance cohorts or contracts linked to the reinsurance cohort or contract.

- **Subledger**
  - Subledger Attribute is a new feature that enables you to enter new or edit or delete existing accounting attribute mappings into the system. This feature provides an

- 
- exhaustive list of input and output variables to choose from and create formulae with the two. For detailed information on using this feature, see the [Oracle Insurance Accounting Analyzer User Guide](#).
- The Subledger feature is enhanced to list the CSM or Liability Calculation runs that have been executed depending on factors such as the Legal Entity, Line of Business, Calculation Method, Run Type. The **Source Run** tab is introduced in the Subledger Process screen to support this enhancement.
  - A subledger definition is now finalized only after approval from the approver.
  - Addition of new filters:
    - **Application Type** – This filter is added in the **Variable Maintenance** screen. Depending on the selection, *IFRS17* or *LDTI*, the relevant input variables are available.
    - **Calculation Method** - This filter is added in the **Subledger Attributes** screen. Depending on the selection, *IFRS17* or *LDTI*, the relevant attributes are available.
  - Changes to the reports dashboard
    - Enhanced the LDTI reports for improved coverage.
    - Introduced the following new reports:
      - Subledger Reports
        - Ledger Closing Balances
          - Ledger Closing Balances
          - Journals - Event View
          - Statement of Profit or Loss
        - Comparison
          - Ledger Closing Balances
      - Market Linked Balances- Reconciliation
        - Reconciliation Policy Holder Account Balance
        - Reconciliation Separate Account Balance

## 2 About OFSAA and OFSAA Application Packs

This section contains information about the OFSAA Application Packs.

Topics:

- [About Oracle Financial Services Analytical Applications \(OFSAA\)](#)
- [About Oracle Insurance Accounting Analyzer Application Pack](#)
- [About Oracle Financial Services Analytical Applications Infrastructure \(OFS AAI\)](#)

### 2.1 About Oracle Financial Services Analytical Applications (OFSAA)

In turbulent markets today, financial institutions require a better understanding of their risk-return while strengthening their competitive advantage and enhancing long-term customer value. Oracle Financial Services Analytical Applications (OFSAA) enable financial institutions to measure and meet risk-adjusted performance objectives, cultivate a risk management culture through transparency, lower the costs of compliance and regulation, and improve insight into customer behavior.

OFSAA uses industry-leading analytical methods, shared data models, and application architecture to enable integrated risk management, performance management, customer insight, and compliance management. OFSAA actively incorporates risk into decision-making, enables you to achieve a consistent view of performance, promotes a transparent risk management culture, and provides pervasive intelligence.

Oracle Financial Services Analytical Applications delivers a comprehensive, integrated suite of financial services analytical applications for both banking and insurance domains.

### 2.2 About Oracle Insurance Accounting Analyzer Application Pack

IFRS17 is an international norm that supersedes the current reporting standards, IFRS 4. The new standard provides users of financial statements with a new perspective of the financial accounts of insurance companies. Oracle Financial services Insurance Accounting Analyzer application enables the insurance companies to adhere to the disclosure requirements as proposed under IFRS 17 with an ability to compute Contractual Service Margin and Net Liabilities.

### 2.3 About Oracle Financial Services Analytical Applications Infrastructure (OFS AAI)

Oracle Financial Services Analytical Applications Infrastructure (OFS AAI) powers the Oracle Financial Services Analytical Applications family of products to perform the processing, categorizing, selection, and manipulation of data and information required to analyze, understand and report on specific performance, risk, compliance, and customer insight issues by providing a strong foundation for the entire family of Oracle Financial Services Analytical Applications across the domains of Risk, Performance, Compliance and Customer Insight.

## 3 Understanding Oracle Insurance Accounting Analyzer Application

This section provides information and the functional flow of the Oracle Insurance Accounting Analyzer Application.

### Topics:

- [Introduction](#)
- [Functional Flow](#)

### 3.1 Introduction

Insurance companies need to identify the risks that arise from the insurance contracts along with the calculation of assets and liabilities. IFRS 4 was introduced in March 2004 and was intended to provide limited improvements to accounting for insurance contracts. IFRS 4 permitted companies to continue previous accounting practices for insurance contracts but did enhance the disclosure requirements.

IFRS17 released in May 2017, supersede the current IFRS 4 reporting standards on accounting for insurance contracts and has an effective date of 1 January 2021. The new standards provide users of financial statements a new perspective of the financial accounts of insurance companies. IFRS 17 introduces an approach that tackles some challenges in accounting for insurance contracts currently addressed inconsistently when a company applies IFRS 4. Some of the benefits of the IFRS17 are:

- IFRS 17 provides updated information about the obligations, risks, and performance of insurance contracts.
- Increased transparency in financial information reported by insurance companies will give investors and analysts more confidence in understanding the insurance industry.
- Consistent accounting for all insurance contracts based on a current measurement model.

The Oracle Insurance Accounting Analyzer application follows the IFRS 17 standard diligently and enables insurance companies to adhere to the disclosure requirements as proposed under the IFRS 17 standard, along with an ability to compute Contractual Service Margin and Net Liabilities.

The IFRS 17 standard requires insurance companies to have a consistent accounting standard for the insurance contracts that ensure timely recognition of losses in the book of accounts. Insurance companies are required to identify and report the fulfillment cash flows and contractual service margin at every reporting date, based on the current market conditions. The Oracle Insurance Accounting Analyzer application helps organizations in arriving at the insurance obligations, insurance contract liabilities reported on the balance sheet, by using different methodologies for a set of portfolios and by assessing the net liability for every insurance contract.

The IFRS 17 standard requires the entities to perform initial recognition of insurance contracts and execute periodical re-assessment of the insurance liabilities, based on the current assumption sets. The insurance liabilities are presented in every reporting period and those reflect the change in the amount since inception. The profitability of insurance contracts is amortized over the duration of the contract, based on the services provided.

One of the critical requirements of IFRS 17 is to estimate the measurements at the most granular level, rather than at the aggregated portfolio level. Groups are formed with a portfolio to reflect the

insurance contract that shares similar risks. The financial report separately displays the asset and liabilities of the groups of contracts. This primarily involves displaying the insurance and finance results separately per insurance group.

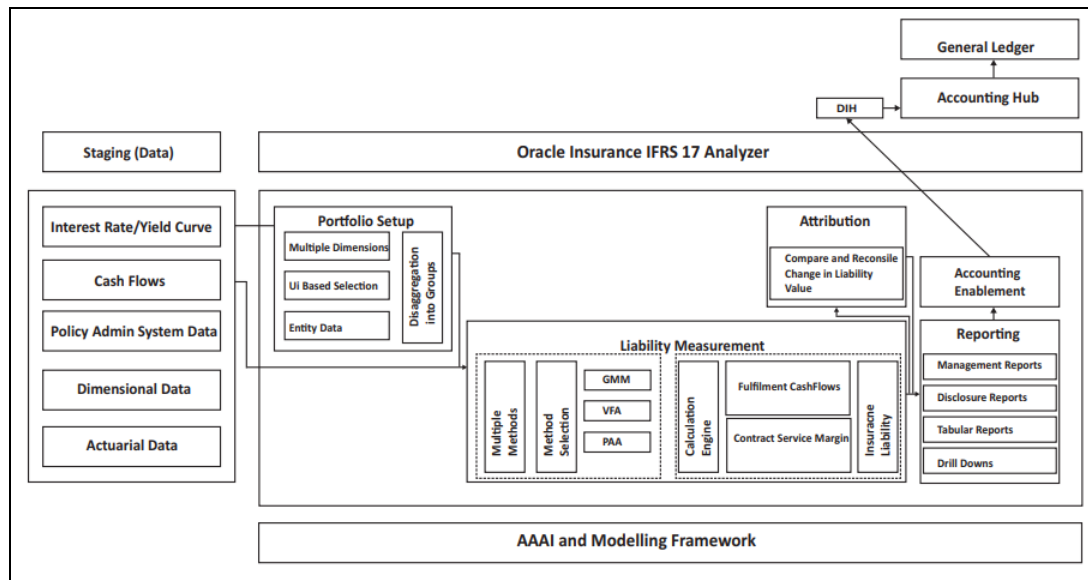
**NOTE**

By default, the financial elements dimension member code is numeric. If you require it to be an alphanumeric code, then you must follow the post-installation activities as described in the Configurations to use the Alphanumeric and Numeric Codes for **Dimension Members** section in the [AAI Administration Guide](#). This is a one-time activity and this decision must be taken before the application is used. Changing it from numeric to alphanumeric while using the application is not supported. Note that in the case of an integrated setup, the decision for numeric and alphanumeric codes must be taken before all integrated applications are used.

### 3.2 Functional Flow

The following diagram depicts the functional flow of the Oracle Insurance Accounting Analyzer application:

**Figure 1: The Functional Flow of the Oracle Insurance Accounting Analyzer Application**



## 4 Exploring Oracle Insurance Accounting Analyzer Application

This chapter provides the functional as well as a business overview of Oracle Insurance Accounting Analyzer.

### Topics:

- [Level of Aggregation](#)
- [General Measurement Model](#)
- [Variable Fee Approach](#)
- [Premium Allocation Approach](#)
- [Long Duration Contracts](#)
- [Subledger](#)

### 4.1 Level of Aggregation

This section provides details about aggregating insurance contracts into groups.

To understand how Oracle Insurance Accounting Application features Level of Aggregation, see [Level of Aggregation](#).

#### 4.1.1 Overview

IFRS 17 mandates group insurance contracts to reduce risks. This process is referred to as Risk Pooling. This grouping also helps in determining the profitability of the insurance contracts in the group.

What happens, if the insurance contracts are not grouped? At inception, the individual contracts are treated equally, and the probability of claim is also distributed equally. However, on subsequent measurements, the probability of claiming individual contracts may increase (expected cash outflows are increased) or decrease (expected cash outflows are decreased). The increase in the probability of claiming individual contracts marks a contract as onerous and is recognized immediately in the profit or loss. Also, the decrease in the probability of claiming individual contracts increases the CSM and is marked as profitable over the coverage period.

What happens, if the insurance contracts are grouped? The contracts in the groups are measured collectively and thus the change in expected cash outflows and the CSM remain unaffected (continue to recognize over current and future coverage periods). These profits are recognized over the coverage period.

#### 4.1.2 Identifying Portfolios of Insurance Contracts

To group the insurance contracts, as the first step the portfolios must be identified. Contracts in the same product line are expected to possess similar risks and can be managed together. Therefore, such contracts in the same product line are grouped in the same portfolio.

For example:

- Whole life insurance

- Annuities
- Car insurance

Portfolios of contracts are divided into groups of a minimum of the following:

- Onerous at initial recognition
- No risk of being onerous
- Remaining contracts in the portfolio

IFRS 17 permits these groups to be further sub-divided. For example, you can create sub-groups based on different levels of profitability.

The level at which to perform grouping assessment includes the following:

- An entity may assess a set of contracts if reasonable and supportable information enables it to conclude the contracts will be in the same group.
- Otherwise, groups are determined by considering individual contracts.
- Multiple sets or an individual contract can form a group.

**NOTE**

If the requirements of IFRS 17 are met, a group can be formed with any number of contracts or an individual contract.

### 4.1.3 Grouping Contracts at Initial Recognition According to Expected Profitability

Initial recognition of insurance contracts is the process of grouping together the insurance contracts that are subject to similar risks. The initial recognition is performed at the beginning of the coverage period of the group of contracts (Policy Inception). During initial recognition, an insurance contract can be part of an existing group of insurance contracts if all the contracts have similarly expected profitability at the time of initial recognition and are issued within one year.

**NOTE**

Insurance contracts that are issued more than one year apart should not be a part of the same group.

Once the initial recognition of a group of insurance contracts is completed, the carrying amount of the group at each reporting date is calculated as the sum of the liability for remaining coverage and the liability for incurred claims comprising the Fulfillment Cash Flows related to past service allocated to the group at that date.

The Liability for remaining coverage is comprised of the fulfillment cash flows allocated to the group at that date and the Contractual Service Margin (CSM) of the group at that date. CSM is the unearned profits recognized over the coverage period.

The requirements on when to recognize a group of reinsurance contracts held are different depending on whether the reinsurance contract held covers the losses of separate insurance contracts on a proportionate basis, proportionate reinsurance contracts, or the reinsurance contract held covers aggregate losses from underlying contracts over a specified amount, such as non-proportionate reinsurance contracts.



A group of proportionate reinsurance contracts held is recognized at the later of the beginning of the coverage period of the group or the initial recognition of any underlying insurance contract. This means an entity will not recognize a group of proportionate reinsurance contracts held until it has recognized at least one of the underlying insurance contracts. A group of non-proportionate reinsurance contracts held is recognized at the beginning of the coverage period of the group.

#### 4.1.3.1 Onerous Assessment

Onerous assessment includes multiple levels of processing. These include measuring an insurance contract or a set of insurance contracts at initial recognition. If they are found to be onerous, then they are marked as onerous at initial recognition. If not, the assessment to determine which of the following groups, should these contracts or group of contracts belong to, is performed:

- Remaining contracts in the portfolio.
- No significant possibility of becoming onerous at initial recognition.

Facts and circumstances can indicate if the contracts might form an onerous group even before typical initial recognition. This process is known as *Early Recognition*.

#### NOTE

Contracts can fall into different groups because of legal or regulatory constraints, based on the ability to set different prices or levels of benefit for policyholders with different characteristics. Then under IFRS 17, an entity may include these contracts in the same group, by following all other IFRS 17 grouping requirements.

#### 4.1.3.2 Onerous Classification

The insurance contracts or cohorts onerous classification is performed in the application by checking whether the contracts are net outflow at inception. If the contracts are profitable at inception, then the CSM is projected into the future by using different assumption scenarios. For any projected period, a loss is recognized then the contract is marked as profitable with a significant possibility of turning onerous.

#### 4.1.4 Forming the Cohorts

IFRS 17 requirements mandate that the contracts issued more than one year apart should not be included in the same group. To achieve this, groups can be further divided as required. Each of these groups can include contracts issued over any length of time up to one year. This period does not need to be restricted or aligned with the reporting period of the entity. This requirement is known as the *Annual Cohort Requirement*.

The contracts in the cohorts can be of less than one year as well. For example, if an entity manages contracts in quarterly cohorts it could choose to have groups issued within a reporting quarter.

#### 4.1.5 Reinsurance Contracts Held

A reinsurance contract held cannot be considered onerous by applying IFRS 17. Therefore, the requirements for dividing a portfolio into groups are modified for reinsurance contracts held. For a

group of reinsurance contracts held, an insurer expects either to incur a net cost of purchasing the reinsurance or, sometimes, make a net gain from purchasing the reinsurance. Applying the grouping requirements to reinsurance contracts held, at a minimum, a portfolio is divided into the following:

A group of contracts on which there is a net gain at initial recognition if any.

1. A group of contracts on which at initial recognition there is no significant possibility of a net gain arising subsequently if any.
2. A group of remaining contracts in the portfolio if any.

For some reinsurance contracts held, applying the requirements in IFRS 17 will result in a group that comprises of a single contract.

## 4.2 General Measurement Model (GMM)

This section provides details about the General Measurement Model. IFRS 17 introduces the General Measurement Model that provides pertinent information about the future cash flows and profitability of insurance contracts. The General Measurement Model provides a wide-ranging and intelligent structure with various features of Insurance Contracts and the opportunities to make them profitable.

### 4.2.1 Overview

In IFRS, insurance contracts are grouped as profitable and onerous to make it easier for the insurers to evaluate their profit or loss. Fulfillment cash flows and contractual service margin are two parameters that are considered while calculating the liability of the remaining insurance coverage, and thereby the profit or loss.

#### NOTE

IFRS 17 requires financial institutions to update the fulfillment cash flows at each reporting date by using current estimates that are consistent with relevant market information.

### 4.2.2 Performing Initial Measurement

The asset or liability measurement is performed by adding the fulfillment cash flows and the contractual service margin after the initial recognition of insurance contracts.

- Fulfillment cash flows are the current estimate of amounts that the insurer expects to collect from premiums and payout for claims, benefits, and expenses, including an adjustment for the timing and risk of those cash flows.
- The contractual service margin is the expected profit for providing future insurance coverage (unearned profit).

The measurement of the fulfillment cash flows reflects the current value of any interest-rate guarantees and financial options included in the insurance contracts.

### 4.2.3 Performing Successive Measurements

After the initial asset or liability measurement at inception, subsequent measurements of ongoing group insurance contracts are also performed. The total liability of a group of insurance contracts is comprised of the liability of the remaining coverage and the liability for incurred claims. The liability for remaining coverage is calculated as the sum of fulfillment cash flows of the coverage to be provided in the future and the remaining CSM.

The liability for incurred claims is measured as the fulfillment cash flows for claims and expenses already incurred but not yet paid.

The fulfillment cash flows are measured again on each reporting date to reflect estimates based on current assumptions. This measurement applies the same requirements that were applied for the initial measurement. Changes in estimates of the fulfillment cash flows are reflected in profit or loss, other comprehensive income, or in some cases, the CSM is adjusted.

### 4.2.4 Reinsurance Contracts Held

This section provides detailed information about the Reinsurance Contracts Held feature.

#### 4.2.4.1 Estimates of Future Cash Flows

The amount an entity pays for a reinsurance contract held consists of the premiums it pays minus any amounts paid by the reinsurer to the entity as compensation for expenses incurred, for example, ceding commissions. The amount an entity recognizes for reinsurance contracts held can be viewed as the share of the reinsurer for the risk-adjusted expected present value of the cash flows generated by the underlying insurance contracts and a CSM that makes the initial measurement of the reinsurance asset equal to the amount the entity pays for the reinsurance contract.

Consistent assumptions are used when measuring estimates of the present value of future cash flows for a group of reinsurance contracts held and estimates of the present value of future cash flows for the group(s) of underlying insurance contracts. This includes any associated adjustments for the financial risk and the time value of money arising from the reinsurance contracts held. As a result, the cash flows used to measure the reinsurance contracts held to reflect the extent to which those cash flows depend on the cash flows of the underlying contracts that the reinsurance contract held covers.

Also, the expected present value of future cash flows includes an adjustment for the risk that the reinsurer may fail to satisfy its obligations under the reinsurance contract held. Changes in the fulfillment of cash flows that result from changes in the risk of non-performance by the reinsurer do not adjust the contractual service margin. Instead, these changes are reflected in profit or loss when they occur.

#### 4.2.4.2 Risk Adjustment for Non-financial Risk

The requirements in IFRS 17 for risk adjustment for non-financial risk are modified for reinsurance contracts held. For reinsurance contracts held, the risk adjustment for non-financial risk represents the amount of risk being transferred by the holder of the group of reinsurance contracts to the reinsurer.

### 4.2.4.3 Contractual Service Margin

The contractual service margin for a reinsurance contract held represents the cost of purchasing reinsurance. This is different from the contractual service margin for underlying insurance contracts that represent unearned profit on those contracts. The cost of purchasing reinsurance is recognized as services are received under the reinsurance contract held. As an exception, if the reinsurance contract held covers events that have already occurred, the net cost at initial recognition is recognized immediately in profit or loss.

The amount an entity pays for reinsurance typically exceeds the expected present value of cash flows generated from that reinsurance plus the risk adjustment for non-financial risk. As such, the contractual service margin for a group of reinsurance contracts held at initial recognition typically represents a net cost of purchasing reinsurance.

## 4.3 Variable Fee Approach (VFA)

The Variable Fee Approach is applied to direct participating contracts. It is defined by three criteria and is based on policyholders sharing in the profit from an identified pool of underlying items.

### 4.3.1 Overview

Variable Fee Approach (VFA) is applied to direct participating contracts. The Variable Fee Approach (VFA) is defined by these criteria, based on policyholders being entitled to a significant share in the profit from an identified pool of underlying items:

- The contractual terms specify that the policyholder participates in a share of an identified pool of underlying items.
- The entity expects to pay to the policyholder an amount equal to a substantial share of the fair value returns from the underlying items.
- The entity expects a substantial proportion of any change in the amounts to be paid to the policyholder to vary with the change in the fair value of the underlying items.

A variable fee is the insurance contract liability based on the obligation for the entity to pay the policyholder an amount equal to the value of the underlying items and the net of a consideration charged for the contract.

This approach requires that changes to the estimate of the future fees an entity expects to earn from directly participating contract policyholders be adjusted against the CSM. The CSM on direct participating contracts would be recognized in profit or loss as part of the insurance service results based on the passage of time of the entity.

This flexible approach helps to mitigate accounting mismatches. This approach matches assets and liabilities. According to VFA, there is no direct impact on profit and loss. Also, CSM is being released over the contract period. In VFA, the discounting rate will be equal to the current interest rate.

### 4.3.2 Reinsurance Contracts Held

For reinsurance contracts held, the entity and the reinsurer do not share in the returns on underlying items and so the VFA criteria are not met, even if the underlying insurance contracts issued are VFA contracts. The contractual service margin for a group of reinsurance contracts held represents the net cost (or net gain) of purchasing reinsurance, considering the rights and

obligations of the entity under the reinsurance contract. The insurer does not receive investment-related services from the reinsurer.

## 4.4 Premium Allocation Approach (PAA)

The Premium Allocation Approach (PAA) is similar to existing approaches for non-life insurance products. The Premium Allocation Approach only applies over the coverage period, not over the settlement period.

### 4.4.1 Overview

This section defines how the contract boundary is critical to analyzing whether an insurer can use the PAA for some contracts. The PAA, or simplified approach, can be used when the contract coverage period, including premiums included in the contract boundary, is one year or less or if the PAA produces a liability.

The first step to assess its use is to define the contract boundary and the coverage period. Many non-life insurance contracts meet the first criteria by having a coverage period of one year or less. However, contracts with longer coverage periods, such as surety, engineering, construction, or lenders mortgage insurance will need to demonstrate they meet the second criteria.

Non-life insurers in this scenario will need to develop more complex modeling than they currently apply, requiring more data and the development of long-term assumptions. This also means insurers will present financial statements with a mix of valuation techniques, complicating the way results are analyzed and communicated.

The premium allocation approach assumes that no contracts are onerous at initial recognition unless facts and circumstances indicate otherwise. Assessment of whether an individual or a set of contracts belongs to those groups is based on the likelihood of changes in applicable facts and circumstances.

Longer-term non-life contracts, such as construction, engineering, and lenders mortgage insurance, may not meet the criteria. As a result, the insurer will face additional complexity in its valuation, modeling, and associated processes. Some life insurance contracts currently using long-duration measurement models may qualify to be able to use the PAA approach, which simplifies the modeling required but may also lead to unexpected results.

### 4.4.2 Reinsurance Contracts Held

An entity may use the premium allocation approach to simplify the measurement of a group of reinsurance contracts held. If at the inception of the group, the entity reasonably expects that the resulting measurement would not differ materially from the measurement applying the general model or the coverage period for each contract in the group of reinsurance contracts held is one year or less.

Because groups of reinsurance contracts held are separate from groups of underlying insurance contracts, the assessment of whether a group of reinsurance contracts meets the conditions for applying the premium allocation approach may differ from the assessment of whether the group(s) of underlying contracts meet(s) those conditions.

## 4.5 Long Duration Contracts

A long-duration contract or long-duration targeted improvement (LDTI) is one that is generally not subject to unilateral changes in its provisions and requires the performance of various functions and services, including insurance protection, for an extended period. Examples include contracts that are non-cancellable or guaranteed renewable by the insurer, such as most term and whole life insurance and payout annuity contracts.

According to the revised guidance, the non-participating traditional insurance contracts and limited-payment contracts that are measured using the net level premium measurement approach are covered. Annual or more frequent updating of insurance assumptions is required, with the impact on the liability recognized on a retrospective catch up basis as a separate component of benefit expense. There is no provision for adverse deviation. The net premium ratio is capped at 100%, which replaces the premium deficiency test. Contracts from different issue years will no longer be permitted to be grouped, effectively resulting in a lower level of aggregation for determining contracts in a loss position.

The discount rate is standardized to an upper-medium grade (low credit risk) fixed-income corporate instrument yield (single A) that reflects the duration characteristics of the liability rather than expected investment yields. The discount rate is required to be updated at each reporting date, with the effect of discount rate changes on the liability recorded in other comprehensive income (OCI). The contract inception date discount rate is locked in for benefit expense purposes.

For LDTI transition, the application computes the Net Premium Ratio and Benefit Ratio in the following way:

- **Net Premium Ratio:** If the transition method is *Full Retrospective*, then the net premium as on inception is computed. If the transition method is *Modified Retrospective*, then the net premium as on transition date is computed by using the net premium ratio formula that is configured against the Transition Date.
- **Benefit Ratio:** If the transition method is *Full Retrospective*, then the Benefit Ratio as on inception is computed. If the transition method chosen is modified retrospective then the Benefit Ratio as on transition date is computed by using the Benefit Ratio formula that is configured against the Transition Date.

## 4.6 Subledger

The sub-ledger function enables you to pass IFRS 17 compliant journal entries that are based on the results of Contractual Service Margin (CSM) calculations. The solution has seamless connectivity between the CSM engine and the sub-ledger function. The CSM results, that available post-execution, allow you to execute the sub-ledger definitions.

The sub-ledger function picks up data from the relevant tables and passes entries by using the pre-approved accounting rules. The entries are passed only for the runs that are marked for reporting.

The sub-ledger function comes with pre-coded IFRS 17 compliant accounting rules that are configurable and can be customized. In terms of output, the solution comes with ready-to-use reports including a journal entry report and a ledger closing balance report. Both these reports are available at the selected granularity levels.

## 5 Application Workflow

This chapter provides the application workflow of various modules. This chapter includes the following sections:

- [Application Configuration](#)
- [Level of Aggregation](#)
- [Calculation Preferences](#)
- [Liability Calculations](#)
- [Variable Maintenance](#)
- [Subledger Attributes](#)
- [SubLedger](#)
- [SubLedger Manual Adjustment](#)

### 5.1 Application Configuration

Use the application configuration screen to configure the seeded data in the **setup\_master** table. The changes made to this table in the **Application Configuration** window have an impact on the insurance cash flow loader, the discounting engine, and the liability calculation run.

#### 5.1.1 Access Application Configuration

You can access the **Application Configuration** window by clicking the **Application Configuration** element from the left-pane in the application. When you click this element, the **Application Configuration** window appears:

**Figure 2: The Application Configuration Window**

Property Name	Property Value
Frequency for Retrospective calculation(including net premium ratio) during LDTI Liability calculation run *	Monthly
Day for Retrospective calculation during LDTI Liability calculation run. If the value is 25, it means retrospective calculation will be executed if FIC_MIS_DATE is on and after 25th of the frequency month specified in IIA_RETROSPECTIVE_FREQUENCY *	25
IRC Forward Rate Max Term *	50
Degree of Parallelism for the execution of DT *	1
Transition FRA Batch wait time *	10
Flag for assumption scenario projection index *	Annually
Transition Date *	01/01/2020
Flag for computing all input variables or input variables which are associated to the template *	No


This window displays the current configuration for the seeded data in the **setup\_master** table. After you modify the values in the **Application Configuration** pane, you can save your changes.

#### 5.1.2 Configure the Seeded Data

Perform the following steps to modify the seeded data in the **Application Configuration** window:

1. Populate the **Application Configuration** form as tabulated.

**Table 3: The Application Configuration form**

Property Name	Description
Frequency for Retrospective calculation(including net premium ratio) during LDTI Liability calculation run	Select the required frequency from the drop-down list. Available options are: <ul style="list-style-type: none"> <li>• Annually</li> <li>• Half Yearly</li> <li>• Monthly</li> <li>• Quarterly</li> </ul>
Day for Retrospective calculation during LDTI Liability calculation run, If the value is 25, it means retrospective calculation will be executed if FIC_MIS_DATE is on and after 25th of the frequency month specified in IIA_RETROSPECTIVE_FREQUENCY	Enter a value in this field.
IRC Forward Rate Max Term	Enter a value in this field.
Degree of Parallelism for the execution of DT	Enter a value in this field.
Transition FRA Batch wait time	Enter a value in this field.
Flag for assumption scenario projection index	Select the required frequency flag from the drop-down list. Available options are: <ul style="list-style-type: none"> <li>• Annually</li> <li>• Half Yearly</li> <li>• Monthly</li> <li>• Quarterly</li> </ul>
Transition Date	Click <b>Calendar</b>  in this field and select the transition date from the calendar.
Flag for computing all input variables or input variables that are associated with the template	Select either <i>Yes</i> or <i>No</i> .

2. Click **Save**.

The configurations are saved in the **Application Configuration** window.

## 5.2 Level of Aggregation

IFRS17 mandates insurance companies to recognize the group of insurance contracts that are managed together. All insurance products that share similar risks can be set together by using the Level of Aggregation function of the Oracle Financial Services Insurance Accounting Analyzer application. This helps you to set portfolios and indicate the basis on which the underlying insurance contracts have to be grouped for measurement and reporting the estimates based on IFRS 17 requirements.



Insurance companies possess a large portfolio of contracts that have to be managed and assessed for the net liabilities. The Level of Aggregation function enables insurance companies to identify and group similar insurance contracts. The aggregation of the contractual service margin and net liability is derived from the individual contracts within the level of aggregation.

The extent to which contracts are aggregated may have a significant impact on the statement of comprehensive income of an insurance entity and its systems, processes, and data. The insurance contracts can be grouped within a legal entity and line of business, based on other parameters such as geography, year of inception, and remaining term.

## 5.2.1 Access Level of Aggregation

You can access the **Level of Aggregation** window by clicking the **Level of Aggregation** element from the left-pane in the application. When you click this element, the **Level of Aggregation** window is displayed:

**Figure 3: The Level of Aggregation Window**

Name	Code	Folder	Legal Entity	Line of Business	Creation Date	Created By
LOA_Rei_PAA_2prod	657	IIAB1SEG	Life and Pensions Ltd	Whole Life Insurance	02/11/2021 12:18:35	IIATEST
LOA_Rei_1prod	90	IIAB1SEG	Life and Pensions Ltd	Whole Life Insurance	02/11/2021 12:30:18	IIATEST
LOA_PAA_New	123Test	IIAB1SEG	Motor Insurance Ltd	Car Insurance	02/10/2021 18:06:32	IIATEST
LDTI_MulProd	976	IIAB1SEG	Life and Pensions Ltd	Whole Life Insurance	02/11/2021 13:33:57	IIAAPPROVE
LDTI_DEF	test123	IIAB1SEG	Life and Pensions Ltd	Whole Life Insurance	02/10/2021 11:18:29	IIATEST
Auto_LOA_VFAFRA_666	666	IIAB1SEG	Annuities Ltd	Term Life Insurance	02/11/2021 13:02:55	IIATEST
Auto_LOA_PAAFVA_955	955	IIAB1SEG	Motor Insurance Ltd	Car Insurance	02/11/2021 12:03:13	IIATEST
Auto_LOA_PAAFVA_664	664	IIAB1SEG	Motor Insurance Ltd	Car Insurance	02/11/2021 12:10:27	IIATEST
Auto_LOA_PAAFVA_612	612	IIAB1SEG	Motor Insurance Ltd	Car Insurance	02/11/2021 11:57:59	IIATEST
Auto LOA PAAFVA_407	407	IIAB1SEG	Motor Insurance Ltd	Car Insurance	02/11/2021 11:47:40	IIATEST

This window displays the existing level of aggregation definitions in the **Aggregation Summary** table. It also enables you to define a new level of aggregation, edit the existing definitions, and view the details of the existing definitions.

## 5.2.2 Search for Level of Aggregation Definitions

The Search feature enables you to filter the list of existing definitions and find the definitions that you require. To search for definitions, enter the keyword in the **Name** field, **Code** field, or select a folder from the drop-down list adjacent to the **Folder** field before clicking **Search**.

The list of level of aggregation definitions in the **Aggregation Summary** table is refreshed and the definitions that match your search criteria are displayed.

## 5.2.3 Create a New Level of Aggregation Definition






Perform the following steps to create a new level of aggregation definition:


1. In the **Level of Aggregation** table, click **Add**  to open the **Aggregation Level** window.

**Figure 4: The Aggregation Level Window**

## 2. Populate the **Aggregation Level** pane.

**Table 4: The Aggregation Level form**

Field	Description
Fields marked with asterisks (*) in the window are mandatory.	
<i>Aggregation Level</i> pane	
Name*	Enter a name for the Level of Aggregation definition.
Description	Enter a short description of the Level of Aggregation definition.
Folder*	Select a folder from the drop-down list.
Legal Entity*	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required Legal Entity from the Hierarchy Selection window. For more information, see <a href="#">Hierarchy Selection</a> .
Line of Business*	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required Line of Business from the Hierarchy Selection window. For more information, see <a href="#">Hierarchy Selection</a> .
Code*	Enter the code for calculation preferences.
<i>Portfolio Dimensions</i> pane	
All the fields in this pane require you to enable or disable the fields using the enable or disable options.	
Geography	Click the  icon to enable this field. Click <b>Hierarchy Selection</b>  adjacent to the text field. Select the required Geography from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
Product*	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required <b>Legal Entity</b> from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .

Field	Description
Currency*	Select the required currency from the drop-down list.
Coverage Type	Select the required coverage types from the drop-down list.
Policy Term	Select the policy term from the drop-down list.
Cohort Period*	Select the cohort period from the drop-down list and. Available options are: <ul style="list-style-type: none"> <li>• Annually</li> <li>• Half Yearly</li> <li>• Quarterly</li> <li>• Monthly</li> </ul> <p>You can select the cohort duration based on the financial year. If the cohort duration is selected as <i>Annual</i>, then all the contracts which are issued within one year are grouped. For example, if the financial year starts in April, then all the contracts commencing from April to March are grouped as a single cohort.</p>
Run Type	Select the run-type from the drop-down list. Available options are: <ul style="list-style-type: none"> <li>• Solo</li> <li>• Consolidated</li> </ul>
Reinsurance Held	Click the  icon to enable reinsurance for the aggregation level.
Policy Term	Select the required fund type from the drop-down list.
Fund Type	Select the required fund type from the drop-down list.
Premium Frequency	Select the required premium frequency from the drop-down list.
Distribution Channel	Select the required distribution channel from the drop-down list.
Business Unit	Select the required business unit from the drop-down list.
Industry Sector	Select the required industry sector from the drop-down list.


### 3. Click **Save**.

The saved definition is displayed in the **Aggregation Summary** table in the **Level of Aggregation** window.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 5.2.4 Edit Level of Aggregation Definition

Perform the following steps to edit a level of aggregation definition:

1. From the **Aggregation Summary** table, select the checkbox adjacent to the level of aggregation definition that you want to edit.
2. Click **Edit**  , to open the **Aggregation Level** window.
3. Update the required fields. For more information, see [Create a New Level of Aggregation Definition](#).

**NOTE**

You cannot modify definitions that are in *Approved* or *In Use* status.


4. Click **Save**.

The saved definition is displayed in the **Aggregation Summary** table of the **Level of Aggregation** window.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 5.2.5 View Level of Aggregation Definition

Perform the following steps to view a new level of aggregation definition:

1. From the **Aggregation Summary** window, select the checkbox adjacent to the level of aggregation definition that you want to view.
2. Click **View**  , to open the **Aggregation Level** window.

**NOTE**

You cannot edit the fields in View mode.

3. Click **Cancel** to go back to the **Aggregation Summary** window.

## 5.3 Calculation Preferences

One of the core requirements of IFRS17 is to calculate the insurance liabilities in such a way that each component of the liability is segregated explicitly so that those are visible to you. For example, in the General Measurement Model, the entity is asked to distinctly provide the best estimate liability cash flows, the effect of discounting, the risk adjustment performed, and the best estimates. Further to this requirement, the entity is also required to study the movement analysis of each of these breakups between each reporting date.

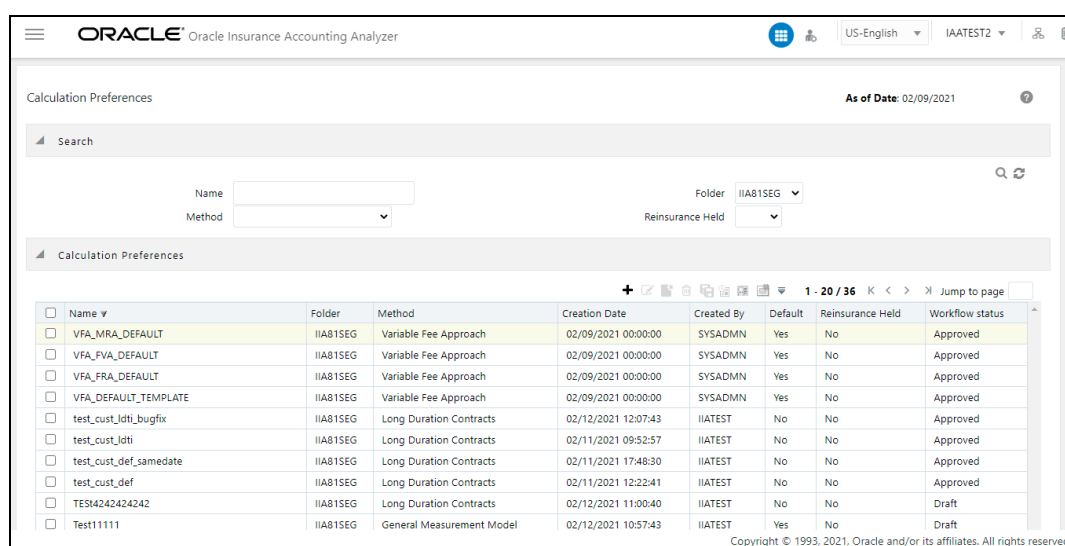
As a mandate from IFRS 17, Insurance companies are required to provide the disclosures for every reporting period. IFRS 17 requires specific disclosure about the nature of risks from insurance contracts, any assumptions or judgments made, and the actual amounts recognized in the financial statements. However, IFRS 17 has specified the approach from a broader perspective which can be implemented in different ways by each organization.

The **Calculation Preferences** window enables insurance companies to define the required formulas to arrive at the contractual service margin, net liability, and loss components in their way, based on various parameters and variables. This provides the ability to implement the disclosure requirements according to the processes and assumptions. The application provides a default set of formulas as well.

### 5.3.1 Access Calculation Preferences

You can access the **Calculation Preferences** window by clicking the **Calculation Preferences** element from the left-hand side menu. When you click this element, the **Calculation Preferences** window is displayed:

**Figure 5: The Calculation Preferences Window**



This window displays the existing calculation preferences definitions in the **Calculation Preferences** table. This window also enables you to define new calculation preferences, edit the existing definitions, and view the details of the existing definitions.

### 5.3.2 Search for a Calculation Preferences Definitions

The search feature enables you to filter the list of existing definitions and find the definitions that you require. To search for definitions, enter the keyword in the **Name** field or select a value from the **Folder**, **Method**, and **Reinsurance Held** drop-down lists before clicking **Search**.

The list of calculation preference definitions in the **Calculation Preferences** table is refreshed and the definitions that match your search criteria are displayed.

### 5.3.3 Create a New Calculation Preferences Definition

Perform the following steps to create a new calculation preference definition:

**NOTE** You must complete mapping the financial element and transaction type to the cash flow type as part of the process for calculating the input variables. For more information, see [Dimension Management](#) and [Batch Execution](#).





1. In the **Calculation Preference** window, click **Add**  to open the **Calculation Preferences** window.

**Figure 6: The Calculation Preferences Window**

2. Populate the **Preferences Details** pane as described in the following table.

**Table 5: The Preference Details Pane**

Field	Description
Name	Enter a name for the Calculation Preference definition.
Description	Enter a short description of the Calculation Preference definition.
Folder	Select a folder from the drop-down list.
Method	Select a method from the drop-down list. The application supports the following methods: <ul style="list-style-type: none"> <li>• General Measurement Model</li> <li>• Long Duration Contracts</li> <li>• Premium Allocation Approach</li> <li>• Variable Fee Approach</li> </ul>

Field	Description
Default	<p>Click the slider  to mark the definitions as default. This slider is enabled by default.</p> <p><b>Note:</b> For insurance contracts, ensure that there is one default definition present per folder and per method. In the case of reinsurance, this criterion is updated as per folder, per reinsurance type, and method.</p>
Reinsurance Held	<p>Click the slider  to enable the <b>Reinsurance Held</b> feature.</p> <p>On enabling this option, the <b>Reinsurance Type</b> field appears.</p>
Transition	<p>Click the slider  to enable the <b>Transition Method</b> drop-down list.</p>
Reinsurance Type	<p>Select the type of reinsurance contract from the drop-down list. Available options are:</p> <ul style="list-style-type: none"> <li>• Prospective</li> <li>• Retrospective</li> </ul> <p><b>Note:</b> This field is displayed only if you have enabled the <b>Reinsurance Held</b> option.</p>
Transition Method	<p>Select the Transition Method from the drop-down list. Available options for the GMM, PAA, and VFA methods are:</p> <ul style="list-style-type: none"> <li>• Fair Value Approach</li> <li>• Full Retrospective</li> <li>• Modified Retrospective</li> </ul> <p>Available methods for the LDTI method are:</p> <ul style="list-style-type: none"> <li>• Full Retrospective *</li> <li>• Modified Retrospective**</li> </ul> <p><i>* On selecting the <b>Full Retrospective</b> method, you can execute the retrospectively roll forward rates based on the user-provided dates.</i></p> <p><i>** On selecting the <b>Modified Retrospective</b> or <b>Fair Value Approach</b> Methods, you can configure the opening balance formula and this formula is used to compute the balance.</i></p> <p><b>Note:</b> This field is displayed only if you have enabled the <b>Transition</b> option.</p>
Disaggregate insurance Finance Expense	<p>Click the slider  if you want to disaggregate insurance finance expenses.</p> <p>When you enable this option, the <b>Disaggregate Type</b> field is enabled.</p> <p><b>Note:</b> This field is available only if you have selected the <b>General Measurement Model</b> method from the <b>Method</b> drop-down list.</p>

Field	Description
Disaggregate insurance Finance Expense For Liability For Incurred claims	<p>Click the slider <input type="checkbox"/> if you want to disaggregate insurance finance expenses.</p> <p>When you enable this option, the <b>Disaggregate Type</b> field is enabled.</p> <p><b>Note:</b> This field is available only if you have selected the <b>Premium Allocation Approach</b> method from the <b>Method</b> drop-down list.</p> <p>After copying a default template where the <b>Disaggregate insurance finance or expense Field</b> is disabled, ensure that the <b>Disaggregate insurance finance or expense Field</b> is not enabled because the validation of the template will fail. This is because the output variables specific to Disaggregate insurance finance or expense feature will be present in the expressions. Therefore, the correct approach in this case would be to copy a default template where <b>Disaggregate insurance finance or expense</b> is enabled by default.</p>
Disaggregate Type	<p>Select the Disaggregate Type from the drop-down list.</p> <p><b>Note:</b> This field is available only if you have selected the <b>General Measurement Model</b> method and enabled the <b>Disaggregate insurance Finance Expense</b> field or the <b>Premium Allocation Approach</b> method and enabled <b>Disaggregate insurance Finance Expense For Liability For Incurred claims</b> from the <b>Method</b> drop-down list.</p>
Include Risk Adjustment	<p>Click the slider <input type="checkbox"/> to include the risk adjustment.</p> <p><b>Note:</b> This field is available only if you selected the <b>General Measurement Model</b> in the <b>Method</b> field and have enabled the <b>Disaggregate insurance Finance Expense</b> field.</p>
Limited Payment Contract	<p>Click the slider <input type="checkbox"/> if you want to enable a limited payment contract.</p> <p><b>Note:</b> This field is available only if you have selected <b>Long-Duration Contracts</b> from the <b>Method</b> drop-down list.</p>

3. The **Output Parameters** pane displays the output parameters for the method that you selected in the **Preference Details** pane. In this example, we are using the **General Measurement Model** method with the **Present Value of Future Cash Flows (LFRC)** pane in the **Movement Analysis** tab as an example:


**NOTE** You can choose an output parameter in any sequence that you require and can also view the same.

- a. The **Present Value of Future Cash Flows (LFRC)** pane contains the following variables:



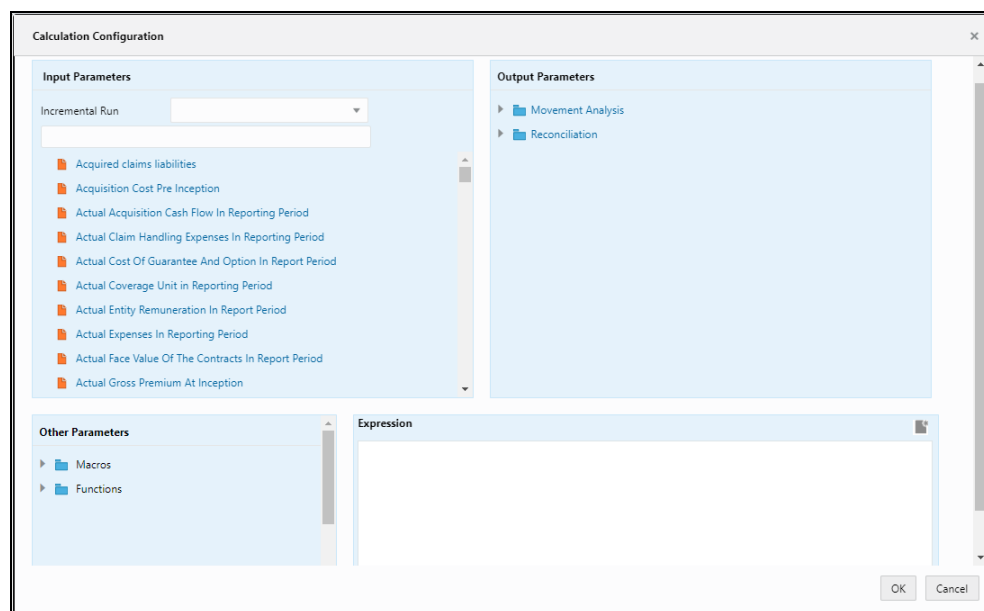
**Figure 7: The Present Value of Future Cash Flows (LFRC) Pane**

Variables	Expression	View
Opening Balance	Closing balance of the previous reporting date	
▶ Adjusted Opening Balance		
Inception Value - New Business		
▶ Changes In Estimates Impacting CSM		
Change in future service that results in losses or reversal of losses		
▶ Insurance Finance Income or Expense		
Cash Inflow		
Cash Outflow		
Acquisition Cost Paid		
Experience Adjustment Impacting P/L		
Change In Other Estimates		
Closing Balance		

- b. Click **Expression Builder**  adjacent to the **Output Parameters** pane to open the **Expression** window.

Except for other macros that are variables, Interest Accretion Macros are functions and only accepts one pair of opening and closing parenthesis. For example,  $(-10 * B - C + D + E)$  or precisely  $[Interest\ Accretion\ Using\ Locked\ In\ Rate]([A]+10*[B\{Credit\ Risk\}])$  is accepted, while  $((-10 * B) - C + D + E)$  is not. If a formula has been modified in an application outside of the IAA Application, first paste the modified formula in Notepad++ and then change the encoding to ANSI and check the formula for any special characters before copying and pasting it back into the IAA Application.

**Figure 8: The Expression Window**

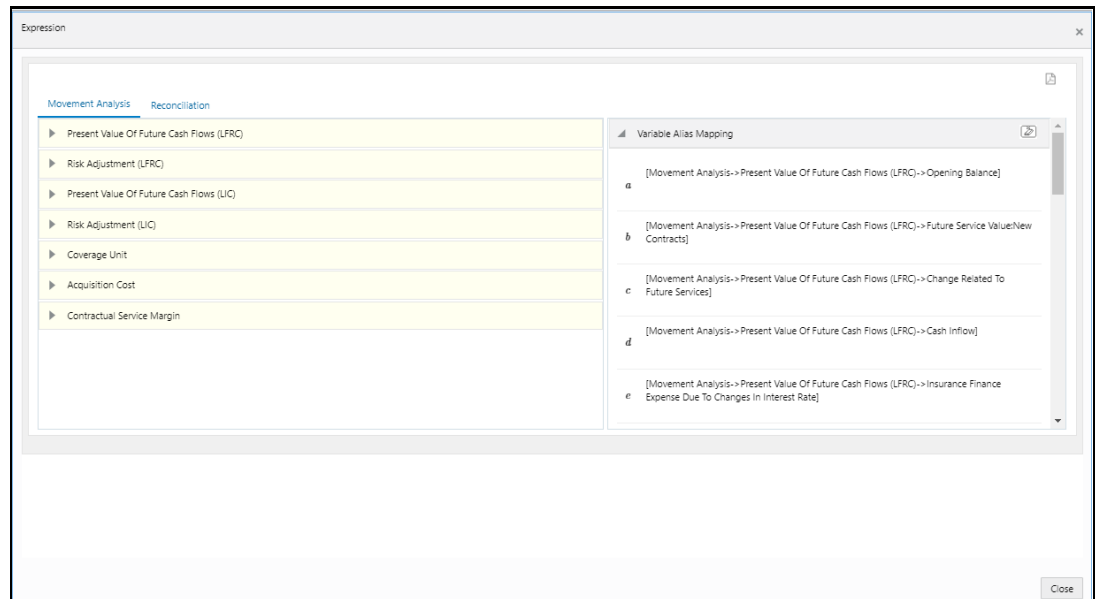


- c. In the **Incremental Run** drop-down list, select an incremental run. You can link an input variable to multiple assumptions for a single expression. The available options are:

- Closing Position
  - Credit Risk
  - Economic Assumptions
  - Economic Experience
  - Experience Adjustment-Lapse
  - Experience Adjustment-Morbidity
  - Experience Adjustment-Mortality
  - Experience Adjustment-Others
  - Future Inflation Assumption
  - Market Volatility
  - Morbidity Assumption
  - Mortality Assumption
  - New Business
  - Non Economic Experience
  - Non Economic Assumptions
  - Opening Adjustment
  - Opening Position
- d.** In the **Input Parameters** pane, select the required input parameters from the list to populate the **Expression** pane.
- e.** In the **Output Parameters** pane, select the required output parameters from the list to populate the **Expression** pane.
- f.** In the **Other Parameters** pane, select the required macros and functions. For more information about the macros, see the Oracle Financial Services Insurance Accounting Analyzer Macros document on [MOS](#).
- g.** After you have built your Expression, click **OK**.  
The expression appears in the text field of the **Output Parameter**.

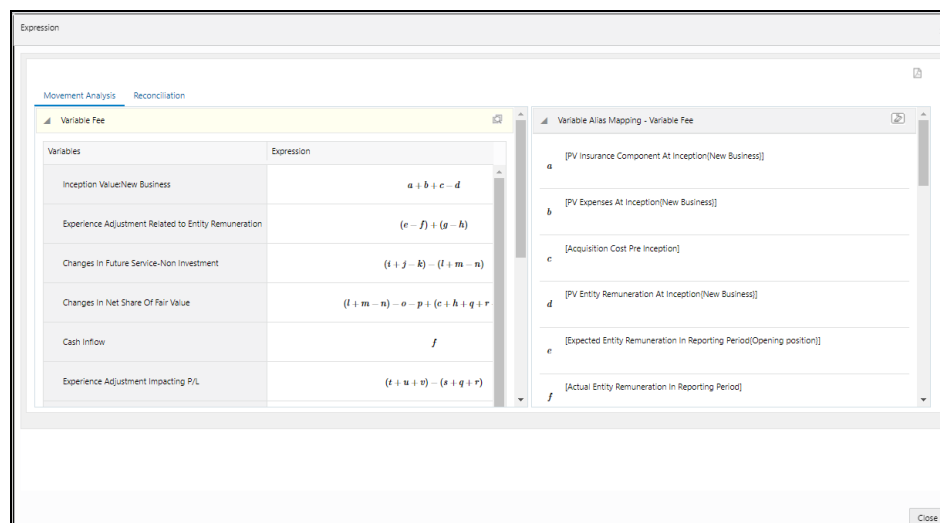
- In the **Output Parameters** pane, click **View**  to open the **Expression** window.


**Figure 9: The Expression Window**




- In the **Expression** window, you can perform the following actions:
  - Select the required output parameter to view the expressions in the **Movement Analysis** and **Reconciliation** tabs in the form of a mathematical formula.

**Figure 10: The Expression Window with the variable expanded for viewing the formula**



- Select an expression, and then click **Show Formula for this Section**  to view the formula for the expression.
- The **Variable Alias Mapping** pane displays the full value for each character and symbol.

You can click **Clear Filter**  to clear the filter.

- In the upper-right corner of this window, you can click **Download**  to download all the expressions in this window in a PDF format to your local system.

For the complete list of the Output Parameters, see the [Output Parameters](#) section.

6. After configuring the Output Parameters, click **Apply** and then click **Submit**.

The saved definition is displayed in the **Calculation Preferences** table on the **Calculation Preferences** window.


The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

### 5.3.4 Edit a Calculation Preferences Definition

Perform the following steps to edit a calculation preference definition:

#### NOTE

You cannot modify the definitions that are in an *Approved* or *Use* status or customized templates. For customized templates, perform the steps mentioned in the [Create a New Version of a Calculation Preference Definition](#).


1. In the **Calculation Preference** table, select the checkbox adjacent to the calculation preference definition that you want to edit.
2. Click **Edit** , to open the **Calculation Preferences** window.
3. Update the required fields. For more information, see [Create a New Calculation Preferences Definition](#).
4. Click **Save**.

The saved definition is displayed in the **Calculation Preferences Summary** table of the **Calculation Preferences** window.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

### 5.3.5 View a Calculation Preferences Definition

Perform the following steps to create a new calculation preference definition:

1. From the **Calculation Preferences Summary** window, select the checkbox adjacent to the calculation preference definition you want to view.
2. Click **View** , to open the **Calculation Preference** window.

#### NOTE

You cannot edit any of the fields in *View* mode.

3. Click **Cancel** to go back to the **Calculation Preferences Summary** window.

## 5.3.6 View the History of a Calculation Preference Definition

Perform the following steps to view the history of a new calculation preference definition:


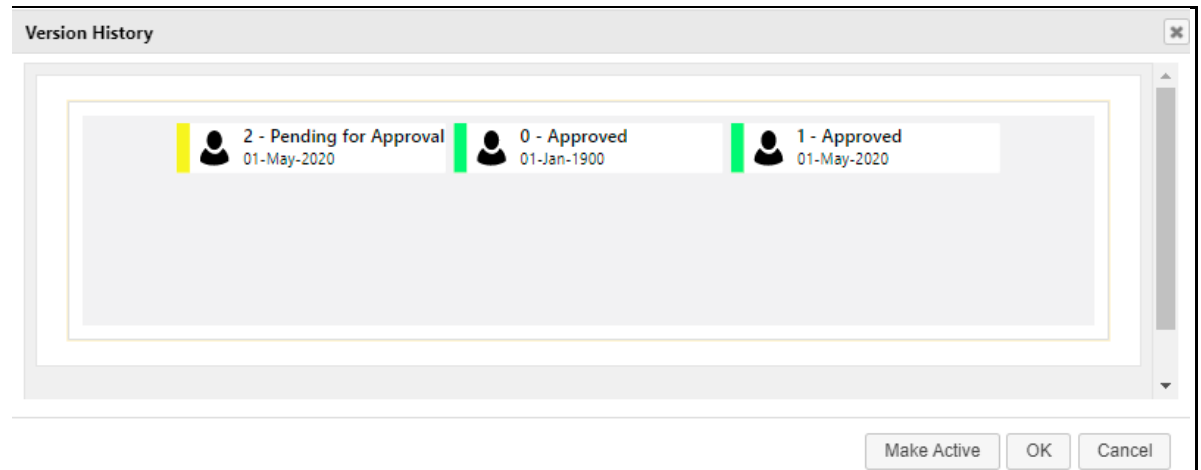
1. From the **Calculation Preferences** window, select the checkbox adjacent to the calculation preference definition you want to view the version history of the template.
2. Click **Version History** , to open the window **Version History** window.

Figure 11: The Version History Window



3. Select the Version and click **Make Active** to activate a calculation preference for a given date. The **Make Active** button is only enabled if the template contains the same *Effective Date* for different versions.

### NOTE

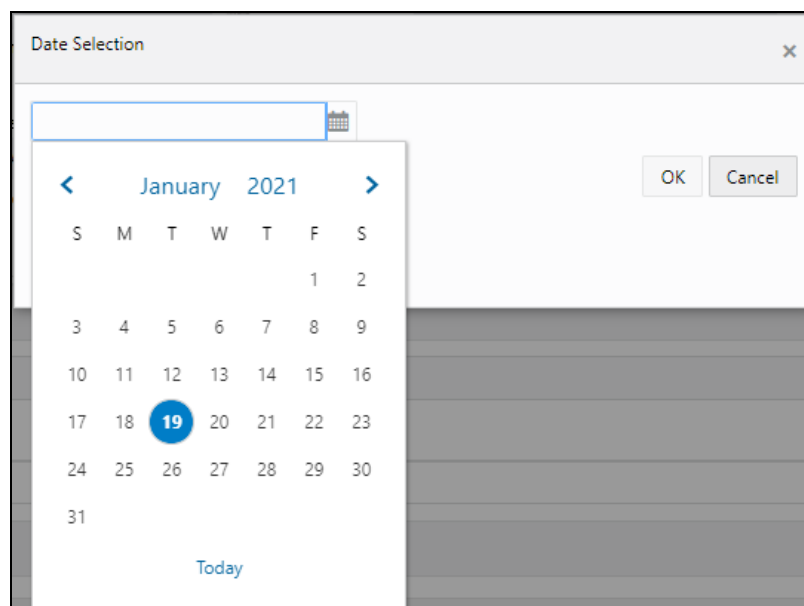
You can only activate one calculation preference definition for a given date. For example, you have created three calculation preference definitions for the date *01-Jan-2021*, *Calculation01*, *Calculation02*, and *Calculation03*. If you activate *Calculation01*, then the other versions will be inactive. the other versions will be inactive.

If the definition contains different effective dates then the latest date will be active

4. Click **OK** to view the details of the calculation preference definition.

5. Click **Execute** to open the **Date Selection** window.

**Figure 12: The Date Selection Window**




6. In the calendar, select the required date, and then click **OK**. The definition goes to a *Draft* state. The editable fields can be modified
7. After modifying the required fields, click **OK** to send the definition for approval.
8. After the definition is approved, it can be used for the CSM runs.
9. Click **Cancel** to return to the **Calculation Preference Summary** window.

Only approved definitions are used in a liability calculation definition.

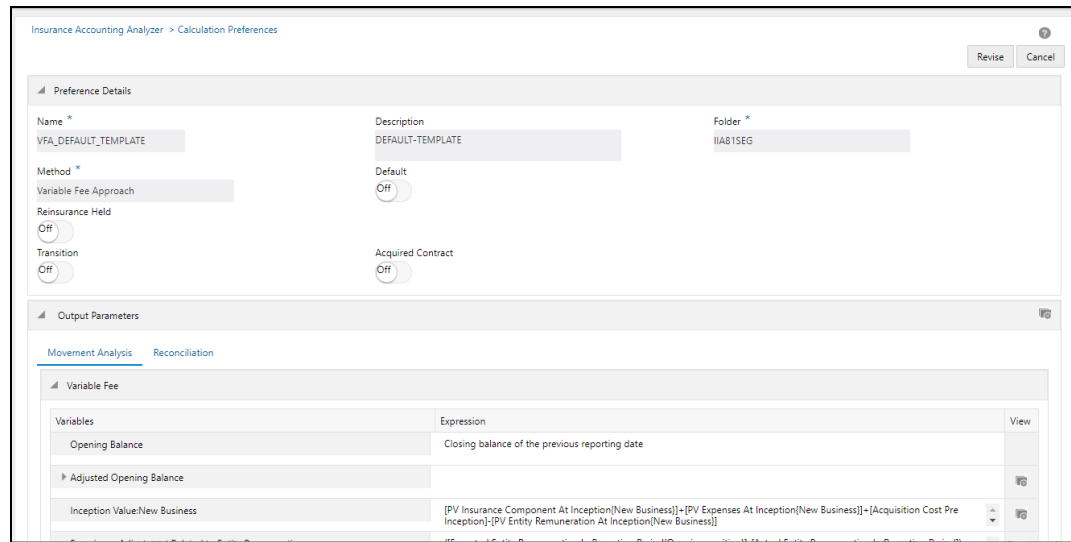
### 5.3.7 Create a New Version of a Calculation Preference Definition


Perform the following steps to create a new version of a calculation preference definition that contains out-of-box templates:

**NOTE** These steps are only applicable for default-customized templates.

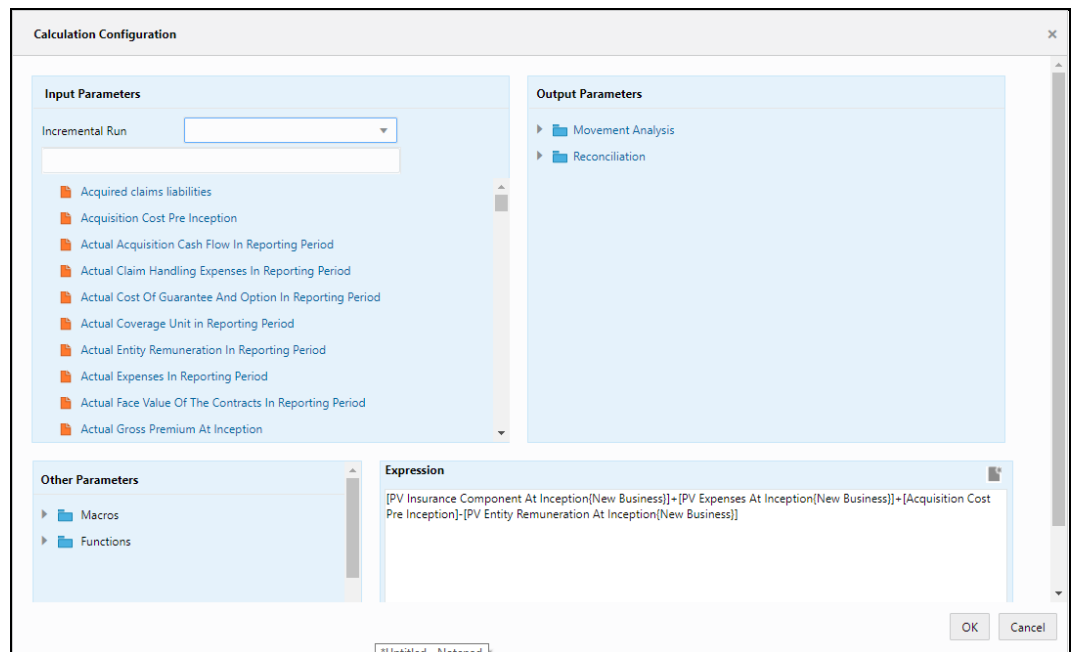
1. From the **Calculation Preferences Summary** window, select the checkbox adjacent to the calculation preference definition you want to revise.
2. Click **Create New Version**  to open the **Calculation Preference** window.

**Figure 13: The Calculation Preference Definition Window**



- Click **Expression Builder**  adjacent to the Output Parameter to open the **Calculation Configuration** window.

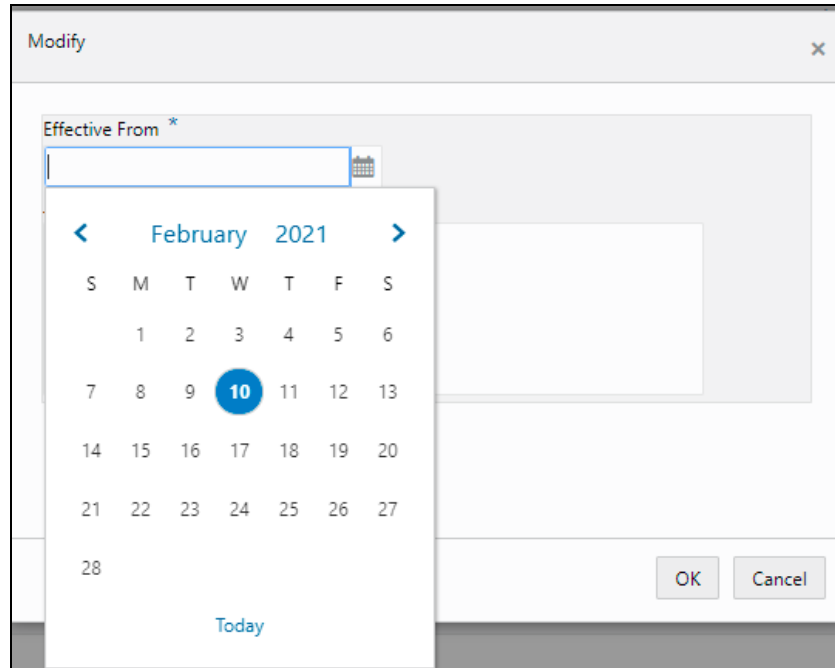
**Figure 14: The Calculation Configuration Window**



- Modify the formula as required and then click **OK**.

5. Click **Modify** to open the **Modify** window.

**Figure 15: The Modify Window**



6. In the calendar, select the required date. The execution date must be less than or equal to the **FIC\_MIS** date. The definition goes to a *Draft* state. The editable fields can be modified
7. After modifying the required fields, click **OK** to send the definition for approval.
8. After the definition is approved, to run the CSM runs. The definition ID in the **Audit Trail** section is updated with the new version ID.
9. Click **Submit** to send the definition for approval.

### 5.3.8 Copy a Calculation Preferences Definition

Perform the following steps to copy a calculation preference definition:

1. In the **Calculation Preference Summary** table, select the checkbox adjacent to the calculation preference definition that you want to copy.
2. Click **Copy**, to open the **Save As** window.
3. Enter values in the **Name**, **Description**, and **Folder** fields.
4. Click **Save**.

The saved definition is displayed in the **Calculation Preferences Summary** table on the **Calculation Preferences** window.

You can further edit the definition and submit it for approval.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.



### 5.3.9 Retire Calculation Preferences Definition

Perform the following steps to disable unwanted calculation preference definition:

1. In the **Calculation Preference Summary** table, select the checkbox adjacent to the **Calculation Preference** definition you want to retire.
2. Click **Retire**, to open the **Calculation Preference Summary Details** window.
3. Update the required **Output Parameters**.
4. Click **Retire**.

The retired definition is displayed in the **Calculation Preferences Summary** table of the **Calculation Preferences** window.

The Workflow status of the retired definition changes to *Retired*.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 5.4 Liability Calculations

The liability arising from insurance contracts under IFRS 17 has to be considered in the books of accounts. The net liability is calculated by using the present value of the cash flows of the contract, risk adjustment, and assumption. The computation logic configured in the calculation templates linked to the liability run will be used for computing the IFRS17 estimates including the roll forward. (add the write up here) The liability calculations allow you to set up the level of aggregations, the assumptions, and the method that will be considered for the calculation of the net liability for each of the contracts under the level of aggregation. This can be performed once the level of aggregation and assumptions are created. The same run can be executed for each reporting period, which calculates the CSM, net liabilities, and so on, for the respective reporting period.

After setting up the level of aggregation, the assumption set per level of aggregation, and calculation preference, you can execute the calculation for all the selected levels of aggregations selected per calculation method. The liability calculation is triggered and the output is generated and then used to generate the IFRS17 reports.

You can provide multiple scenarios for performing the IFRS17 executions. Each scenario can be marked as either a base scenario or what-if analysis or scenario for onerous classification.

The base scenario will be used for calculating the actual results on the execution date. The onerous classification scenarios are used for calculating the onerous classification at inception. The what-if analysis will be used in calculating the IFRS17 liability trends for the current period and future periods that will, in turn, be used for comparison and other management purposes. The calculation results from the base scenario will be used for accounting.

### 5.4.1 Map a User to a User Group to Approve the Liability Calculation

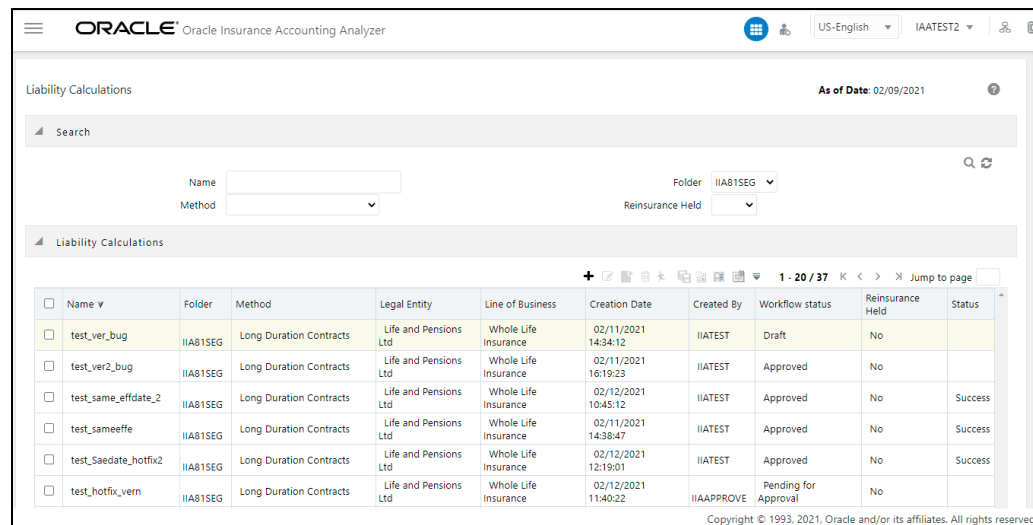
Before you approve a liability calculation definition, perform the following user role mappings and approvals:

1. Log in as a System Administrator.
2. Navigate to **Identity Management**, then **Security Management**, then **User Administrator**, and then **User Maintenance**.
3. Create two new user definitions, one for the login user, *User 1*, and one for approving the liability calculation, *User 2*. For more information, see the **User Maintenance** section in the [OFS Analytical Applications Infrastructure User Guide](#).
4. Log in as a System Authorizer.
5. Navigate to **Identity Management**, then **Security Management**, then **User Administrator**, and then **User Authorization**.
6. Authorize the user, *User 1*, that you created in **Step 3**. For more information about authorizing a user, see the **User Authorization** section in the [OFS Analytical Applications Infrastructure User Guide](#).
7. Log in as a System Administrator.
8. Navigate to **Identity Management**, then **Security Management**, then **User Administrator**, and then **User User Group Map**.
9. Map the user, *User 2*, that was created to approve the liability calculation to the **IIA Application Approver Group**. For more information about mapping a user to a user group, see the **User User Group Map** section in the [OFS Analytical Applications Infrastructure User Guide](#).
10. Log in as a System Authorizer.
11. Authorize the mappings that you performed in **Step 9**. For more information about authorizing a user, *User 2*, see the **User Authorization** section in the [OFS Analytical Applications Infrastructure User Guide](#).

## 5.4.2 Access Liability Calculations

You can access the **Liability Calculations** window by clicking the **Liability Calculations** element from the left-hand side menu. When you click this element, the **Liability Calculations** window is displayed:

**Figure 16: The Liability Calculation Window**



This window displays the existing liability calculation definitions in the Liability Calculations Summary table. This window also enables you to define new liability calculations, edit the existing definitions, and view the details of the existing definitions.

### 5.4.3 Search for Liability Calculation Definitions

The search feature enables you to filter the list of existing definitions and find the definitions that you require. To search for definitions, enter the keyword in the **Name** field or select a value from the **Folder**, **Method**, and **Reinsurance Held** drop-down lists before clicking **Search**.

The list of liability calculation definitions in the **Liability Calculations Summary** table is refreshed and the definitions that match your search criteria are displayed.

### 5.4.4 Create New Liability Calculation Definition





Perform the following steps to create a new liability calculation definition:

1. In the **Liability Calculations** table, click **Add**  to open the **Liability Calculation** window.

**Figure 17: The Liability Calculation Window**




2. Populate the **Liability Calculation Definition** pane.

**Table 6: The Liability Calculation Definition pane**

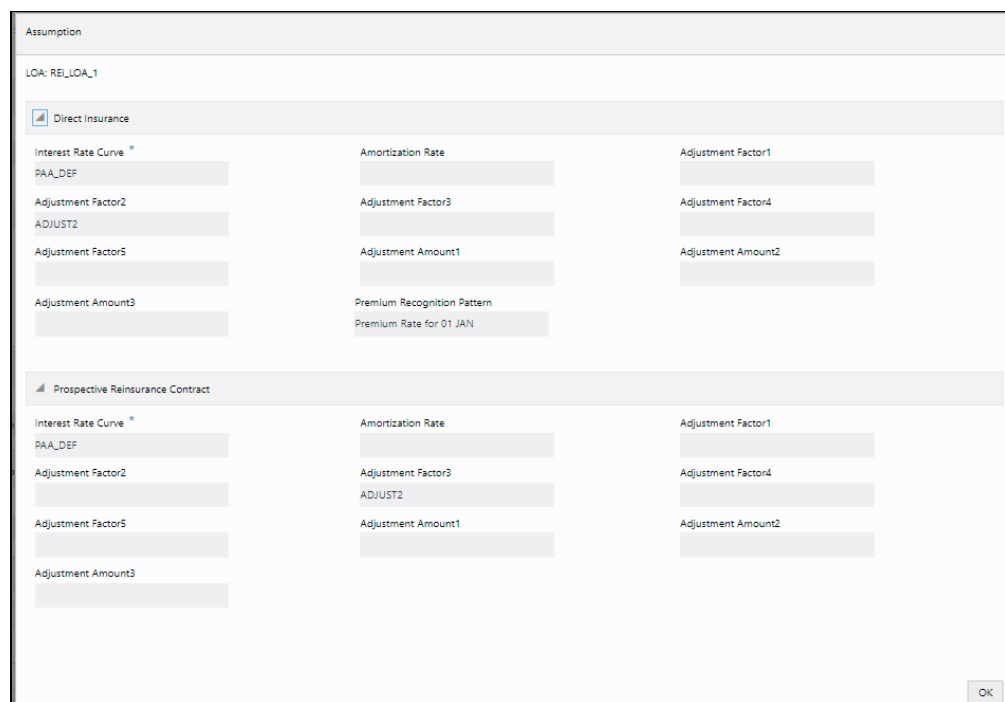
Field	Description
<i>Details pane</i>	
Name	Enter a name for the Liability Calculation definition.
Description	Enter a short description of the Liability Calculation definition.
Folder	Select a folder from the drop-down list.
Legal Entity	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required Legal Entity from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
Line of Business	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required Legal Entity from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
Run Type	Select a run type from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• Solo</li> <li>• Consolidated</li> </ul>
Reinsurance Held	Click the  icon to enable the <b>Reinsurance Held</b> feature. When enabled, the <b>Transition</b> and <b>Include Retrospective Reinsurance</b> fields appear.
Transition	Click the  icon to enable the <b>Transition</b> feature. On enabling this option, the <b>Transition Method</b> and <b>Transition Calculation Preference</b> drop-down lists are displayed in the <b>Direct Insurance</b> pane.

Field	Description
Projection In Years	Enter the number of years for which the data must be projected. When you add a value in this field, the <b>Projection Frequency</b> field appears.  <b>Note:</b> This field only appears if the <b>Reinsurance Held</b> field is enabled.
Projection Frequency	Select a projection frequency from the drop-down list. The available projection frequencies are: <ul style="list-style-type: none"> <li>• Annually</li> <li>• Half Yearly</li> <li>• Monthly</li> <li>• Quarterly</li> </ul> <b>Note:</b> This field is available only if you entered a value in the <b>Projection in Years</b> field.
<i>Direct Insurance pane</i>	
Calculation Method	Select a method from the drop-down list. The available methods are: <ul style="list-style-type: none"> <li>• General Measurement Model</li> <li>• Long Duration Contracts</li> <li>• Premium Allocation Approach</li> <li>• Variable Fee Approach</li> </ul>
Calculation Preference	Select a value from the drop-down list.
Transition Method	Select the type of transition method from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• Fair Value Approach</li> <li>• Full Retrospective</li> <li>• Modified Retrospective</li> </ul> <b>Note:</b> This field is displayed only if you have enabled the <b>Transition</b> option.
Transition Calculation Preference	Depending on the method that you selected in the <b>Insurance Contract Calculation Method</b> field, the <b>Transition Calculation Method</b> field is populated with the required values. Select the type of transition calculation preference from the drop-down list. <b>Note:</b> This field is displayed only if you have enabled the <b>Transition</b> option.
Include Retrospective Reinsurance	Click the <input type="checkbox"/> icon to enable the <b>Retrospective Reinsurance Contract</b> pane. <b>Note:</b> This field is available only if you enabled the <b>Reinsurance Held</b> field.
<i>Prospective Reinsurance Contract</i> This pane is available only if you enabled the <b>Reinsurance Held</b> field.	

Field	Description
Calculation Method	Select a method from the drop-down list. The available methods are: <ul style="list-style-type: none"> <li>• General Measurement Model</li> <li>• Long Duration Contracts</li> <li>• Premium Allocation Approach</li> </ul> Variable Fee Approach
Calculation Preference	Select a value from the drop-down list.
Transition Method	Select the type of transition method from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• Fair Value Approach</li> <li>• Full Retrospective</li> <li>• Modified Retrospective</li> </ul> <b>Note:</b> This field is displayed only if you have enabled the <b>Transition</b> option.
Transition Calculation Preference	Depending on the method that you selected in the <b>Insurance Contract Calculation Method</b> field, the <b>Transition Calculation Method</b> field is populated with the required values. Select the type of transition calculation preference from the drop-down list. <b>Note:</b> This field is displayed only if you have enabled the <b>Transition</b> option.
<i>Retrospective Reinsurance Contract</i> pane. This pane is available only if you enabled the <b>Include Retrospective Reinsurance</b> field.	
Calculation Method	Select a method from the drop-down list. The available methods are: <ul style="list-style-type: none"> <li>• General Measurement Model</li> <li>• Premium Allocation Approach</li> </ul>
Calculation Preference	Select a value from the drop-down list.
Transition Method	Select the type of transition method from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• Fair Value Approach</li> </ul> <b>Note:</b> This field is displayed only if you have enabled the <b>Transition</b> option.
Transition Calculation Preference	Depending on the method that you selected in the <b>Insurance Contract Calculation Method</b> field, the <b>Transition Calculation Method</b> field is populated with the required values. Select the type of transition calculation preference from the drop-down list. <b>Note:</b> This field is displayed only if you have enabled the <b>Transition</b> option.

3. In the **Level of Aggregation** pane, click **Add**  and select the required level of aggregation definitions from the **Level of Aggregation** list. For more information, see [Level of Aggregation](#).
4. If you want to delete a level of aggregation from the **Level of Aggregation** pane, select the required level of aggregation and then click the **Delete**  icon.
5. In the **Calculate Input Variable** column, against the required LOA, you select one of the following options from the drop-down list:
  - Compute Expected and Actual
  - Compute Actual
  - Compute Expected
  - Download Expected and Actual
6. In the **Assumptions** column, click **Launch Hierarchy**  adjacent to the LOA to open the **LOA Assumptions and the Rates** window.

**Figure 18: The Assumptions Window**



The screenshot shows a window titled "Assumption" with a sub-header "LOA: REL\_LOA\_1". It contains two main sections: "Direct Insurance" and "Prospective Reinsurance Contract". Each section has a grid of input fields:


- Direct Insurance:** Interest Rate Curve (PAA\_DEF), Amortization Rate, Adjustment Factor1, Adjustment Factor2 (ADJUST2), Adjustment Factor3, Adjustment Factor4, Adjustment Factor5, Adjustment Amount1, Adjustment Amount2, Adjustment Amount3, Premium Recognition Pattern, and Premium Rate for 01 JAN.
- Prospective Reinsurance Contract:** Interest Rate Curve (PAA\_DEF), Amortization Rate, Adjustment Factor1, Adjustment Factor2, Adjustment Factor3 (ADJUST2), Adjustment Factor4, Adjustment Factor5, Adjustment Amount1, Adjustment Amount2, and Adjustment Amount3.

An "OK" button is located at the bottom right of the window.

7. Populate the **LOA Assumptions and the Rates Window** form.

**Table 7: The LOA Assumptions and the Rates Window**

Field	Description
<i>Direct Insurance and Prospective Reinsurance Contract panes</i>	
Interest Rate Curve	Select an interest rate curve from the drop-down list.
Amortization Rate	Select an amortization rate from the drop-down list.

Field	Description
Adjustment Factor 1	Select an adjustment factor from the drop-down list.
Adjustment Factor 2	Select an adjustment factor from the drop-down list.
Adjustment Factor 3	Select an adjustment factor from the drop-down list.
Adjustment Factor 4	Select an adjustment factor from the drop-down list.
Adjustment Factor 5	Select an adjustment factor from the drop-down list.
Adjustment Amount 1	Select an adjustment factor amount from the drop-down list.
Adjustment Amount 2	Select an adjustment factor amount from the drop-down list.
Adjustment Amount 3	Select an adjustment factor amount from the drop-down list.
Premium Recognition Pattern	Select a premium recognition pattern from the drop-down list. <b>Note:</b> This field appears in the <b>Direct Insurance</b> pane. This field is available only if you selected the <b>Premium Allocation Approach</b> in the <b>Insurance Contract Calculation Method</b> field.
<i>Transition Configuration pane</i>	
Initial Recognition Date	Click <b>Calendar</b>  in this field and select the initial recognition date from the calendar.

8. Click **OK**.
9. Click **Save** and then click **Submit**.

The saved definition is displayed in the **Aggregation Summary** table on the **Level of Aggregation** window.

10. Click **Submit**.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 5.4.5 Edit Liability Calculation Definition

Perform the following steps to edit a liability calculation definition:

1. In the **Liability Calculations Summary** table, select the checkbox adjacent to the liability calculation definition you want to edit.
2. Click **Edit**, to open the **Liability Calculations Edit** window.
3. Update the required fields. For more information, see [Create a New Liability Calculation Definition](#).
4. Click **Save**.

The saved definition is displayed in the **Liability Calculations Summary** table of the **Liability Calculations** window.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.



## 5.4.6 View Liability Calculation Definition

Perform the following steps to view liability calculation definitions:

1. In the **Liability Calculations Summary** window, select the checkbox adjacent to the **Liability Calculation** definition you want to view.

2. Click **View** , to open the **Liability Calculations** window.

**NOTE**

You cannot edit any of the fields in *View* mode.

3. Click **Cancel** to go back to the **Liability Calculations Summary** window.

## 5.4.7 Approve a Liability Calculation

Perform the following steps to approve a liability calculation:


**NOTE**

Only users that are mapped to the *IIA Application Approver Group* can approve a Liability Calculation. For more information, see [Create and Map a User to the Liability Calculation Roles and Groups](#).

1. Log in as a user that is mapped to the **IIA Application Approver Group**.
2. In the **Liability Calculations Summary** window, select the checkbox adjacent to the **Liability Calculation** definition you want to view.

**NOTE**


You can approve only liability calculations that are in the *Pending for Approval* status.

3. Click **View** , to open the **Liability Calculations** window.
4. Click **Approve**.
5. In the pop-up window, in the **Give your comments** pane, enter a justification in the **Justification** field.
6. Click **Approve**.

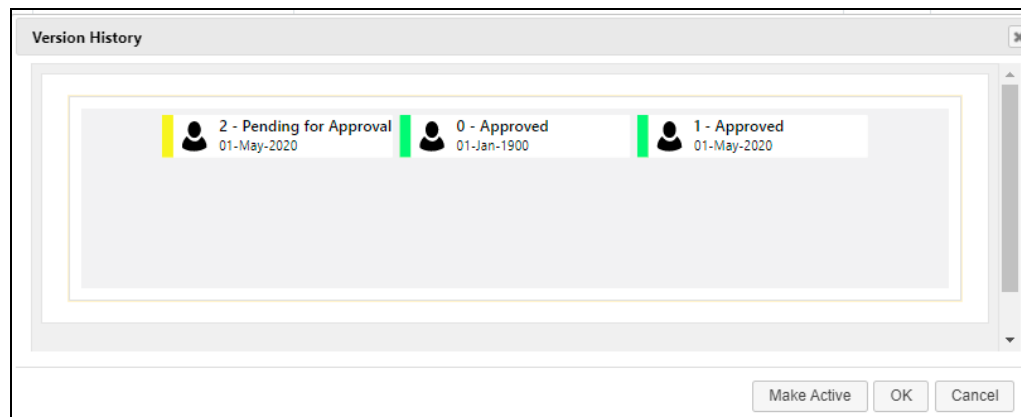
The status of the selected liability calculation now appears as *Approved*.

## 5.4.8 View the History of a Liability Calculation Definition

Perform the following steps to view the history of a new liability calculation definition:

1. From the **Liability Calculations** window, select the checkbox adjacent to the liability calculation definition that you want to view the version history of.
2. Click **Version History** , to open the **Version History** window.

**Figure 19: The Version History Window**



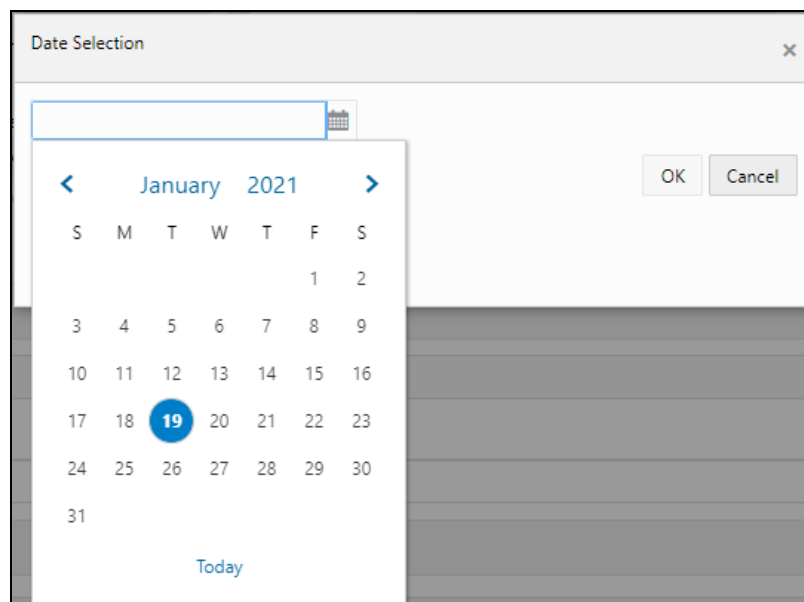
3. Select the Version and click **Make Active** to activate a liability calculation for a given date.

**NOTE** You can only activate one liability calculation definition for a given date. For example, you have created three liability calculation definitions for the date *01-Jan-2021*, *LC01*, *LC02*, and *LC03*. If you activate *LC01*, the other versions will be inactive.

If the definition contains different effective dates then the latest date will be active.

4. Click **OK** to open the **Liability Calculations** page.
5. Click **Execute** to open the **Date Selection** window.

**Figure 20: The Date Selection Window**



6. In the calendar, select the required date, and then click **OK**. The definition goes to a *Draft* state. The editable fields can be modified
7. After modifying the required fields, click **OK** to send the definition for approval.
8. After the definition is approved, it can be used for the CSM runs.


9. Click **Cancel** to return to the **Liability Calculation Summary** window.

## 5.4.9 Create a new Version of a Liability Calculation Definition

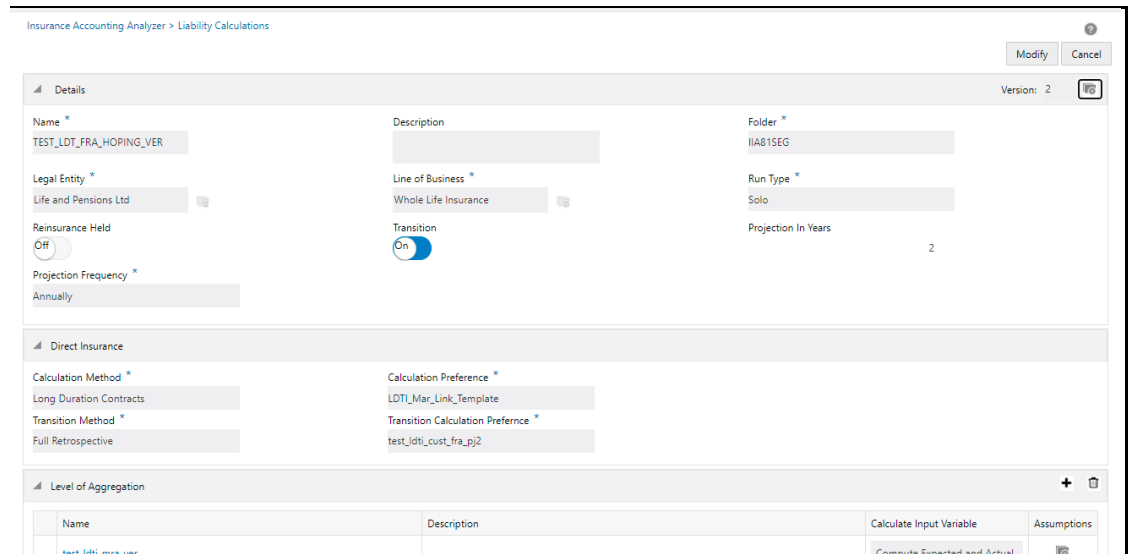
Perform the following steps to create a new version of a liability definition:

**NOTE** You can only revise liability definitions that contain templates.

1. From the **Liability Calculations** window, select the checkbox adjacent to the liability calculation that you want to revise.

2. Click **Create New Version**  to open the **Liability Calculation** window.

**Figure 21: The Liability Calculation Window**



Insurance Accounting Analyzer > Liability Calculations

Modify Cancel

Version: 2

**Details**

Name \*  
TEST\_LDT\_FRA\_HOPING\_VER

Description

Folder \*  
IIAB1SEG

Legal Entity \*  
Life and Pensions Ltd

Line of Business \*  
Whole Life Insurance

Run Type \*  
Solo

Reinsurance Held  
Off

Transition  
On

Projection In Years  
2

Projection Frequency \*  
Annually

**Direct Insurance**

Calculation Method \*  
Long Duration Contracts

Calculation Preference \*  
LDTI\_Mar\_Link\_Template


Transition Method \*  
Full Retrospective

Transition Calculation Preference \*  
test\_ldti\_cust\_fra\_pj2

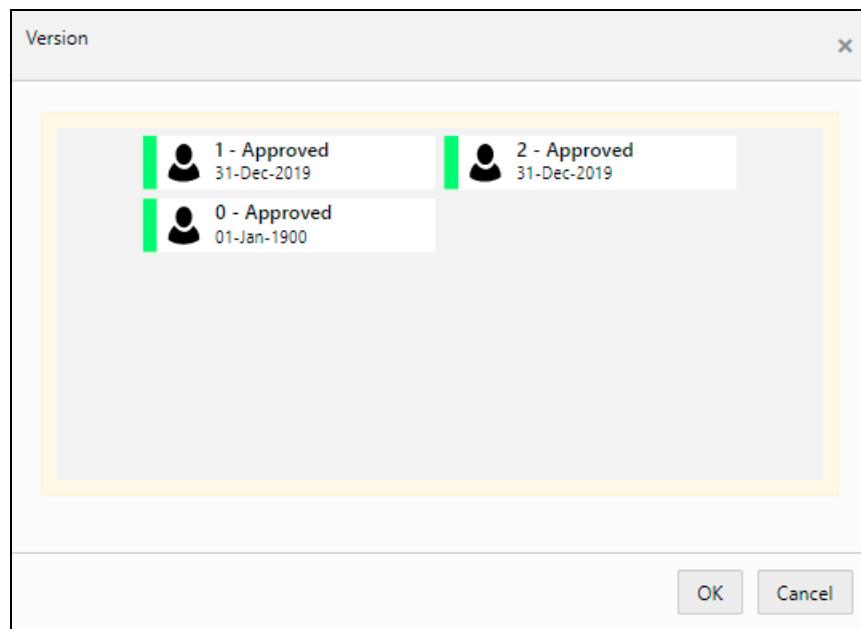
**Level of Aggregation**

Name	Description	Calculate Input Variable	Assumptions
test_ldti_cust_fra_ver		Calculate Expected and Actual	

3. The details pane contains the version number of the liability calculation definition.

Additionally, click the **View Version**  icon to view the versions and status of the liability calculation definition.


**Figure 22: The Version Window**



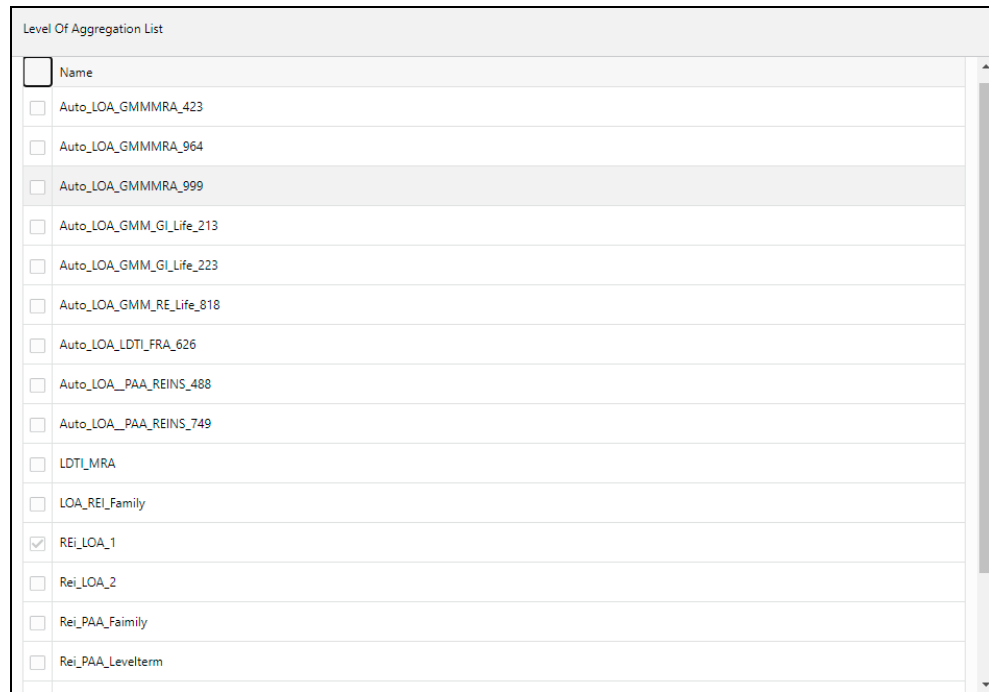
Version

1 - Approved	31-Dec-2019
2 - Approved	31-Dec-2019
0 - Approved	01-Jan-1900

OK Cancel

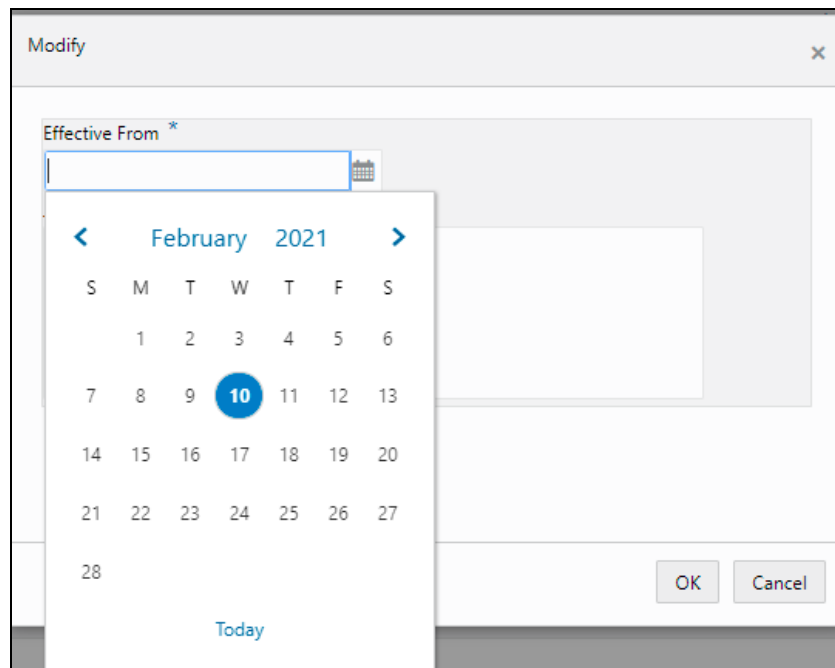
4. Click the **Add**  icon to open the **Level of Aggregation List** window.

**Figure 23: The Level of Aggregation List Window**



5. Select the required LOA and then click **OK**.
6. Click **Modify** to open the **Modify** window.

**Figure 24: The Modify Window**



7. In the calendar, select the required date. The execution date must be less than the **FIC\_MIS** date. The definition goes to a *Draft* state. The editable fields can be modified
8. After modifying the required fields, click **OK** to send the definition for approval.
9. After the definition is approved, it can be used for the CSM runs. The definition ID in the **Audit Trail** section is updated with the new version ID.
10. Click **OK**.

### 5.4.10 Run Liability Calculation Definition

Perform the following steps to run the liability calculation definition:

**NOTE** You can run only Approved definitions.

1. In the **Liability Calculations Summary** table, select the checkbox adjacent to the **Liability Calculation** definition that you want to run.
2. In the **Date Selection** window, use the calendar icon to select the required date in the **Date** field.
3. In the **Liability Calculation - View** window, click **OK**.

The selected **Liability Calculation** definition is marked for execution.

There is no restriction on the execution frequency of the run. The projection frequency is provided while configuring the run. For example, the execution date is 15th January 2018 and the projection frequency is quarterly, the actual data is calculated on 15th January and the CSM projection is performed on 15th April, 15th July, and so on.

If you want to compare the projections of two runs, the actual execution frequency of those two runs should be the same to get the desired results.

### 5.4.11 Copy Liability Calculation Definition

Perform the following steps to use an existing definition to create a new liability calculation definition:

1. In the **Liability Calculation Summary** table, select the checkbox adjacent to the liability calculation definition that you want to copy.
2. Click **Copy** to open the Save As window.
3. Enter values in the **Name** and **Description** fields.
4. Click **Save**.

The saved definition is displayed in the **Liability Calculation Summary** table on the **Liability Calculation** window. You can further edit the definition and submit it for approval.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 5.4.12 Retire Liability Calculation Definition

Perform the following steps to disable unwanted liability calculation definitions:

1. In the **Liability Calculations Summary** table, select the checkbox adjacent to the **Liability Calculation** definition that you want to retire.

**NOTE** You cannot retire the definitions in *Success* or *Failed* statuses.

2. Click **Retire**, to open the **Liability Calculations Summary Details** window.
3. Update the required level of aggregation details.
4. Click **Retire**.

The retired definition is displayed in the **Liability Calculations Summary** table on the **Liability Calculations** window.

The Workflow status of the retired definitions is changed to *Retired*.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 5.5 Variable Maintenance

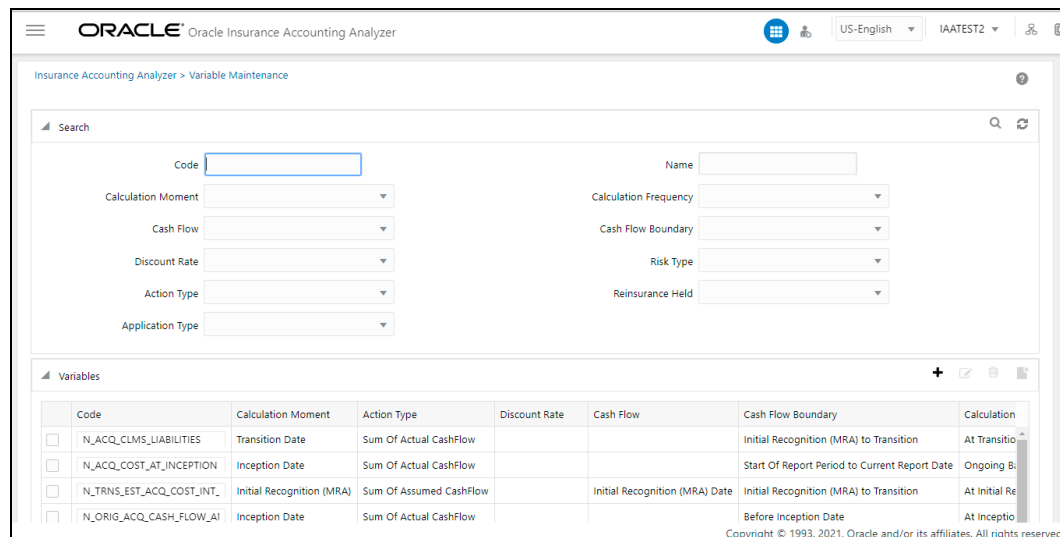
There are different input and output variables used in the formula for calculating net liabilities and CSM. These variables differ based on the approach selected or assumptions made. In the standard product, the variables that are needed for the formula are defined. However, new variables can be created by using the **Variable Maintenance** window for different financial elements.

**NOTE** The ready-to-use variables cannot be modified or deleted. Only unused newly created variables can be deleted.

### 5.5.1 Access Variable Maintenance

You can access the **Variable Maintenance** window by clicking the **Variable Maintenance** element from the left-hand side menu. When you click this element, the **Variable Maintenance** window is displayed:

**Figure 25: The Variable Maintenance Window**



This window displays the existing variables in the Variables table. The variables are listed in the ascending order of their code values. This window also enables you to create new variables.

## 5.5.2 Search for a Variable

The Search feature enables you to filter the list of existing definitions and find the definitions that you require. To search for definitions, select the required values from the fields, also select the application type from the **Application Type** field to view only *IFRS17* or *LDTI* variables, and click **Search**.

The list of variables in the **Variables** table is refreshed and the variables that match your search criteria are displayed.

**NOTE** You can create variables only from the first window.

## 5.5.3 Create a New Variable for IFRS17

Perform the following steps to create new variables for IFRS17:

### ATTENTION

Before you create a new variable from the **Variable Maintenance** screen, you must add the corresponding direct and re-insurance variable columns in the following tables in the Erwin Data Model:

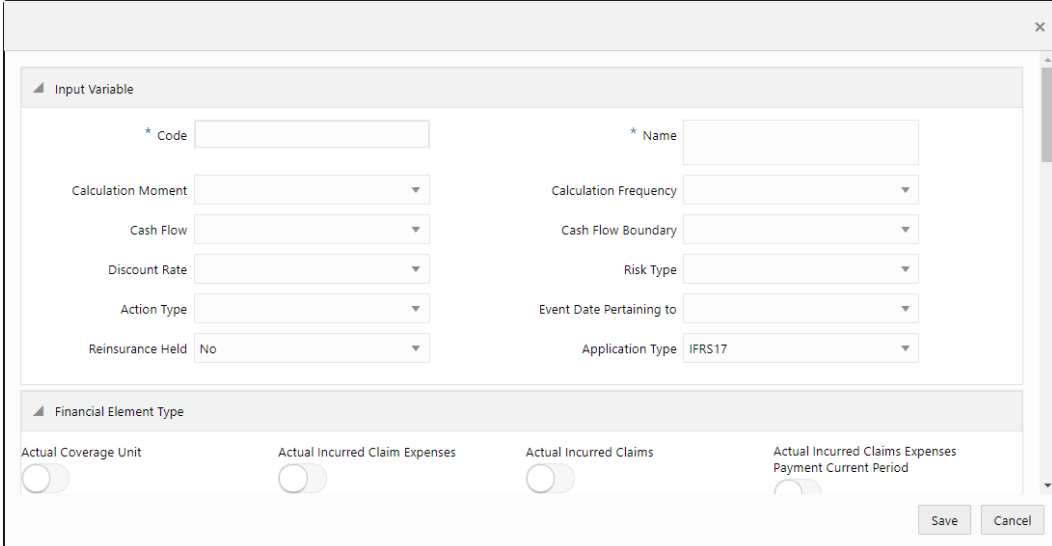
- For direct insurance variables, add the corresponding variable column into the following tables:
  - FSI\_INS\_CONTRACT\_INPUT\_DETAIL
  - FSI\_INS\_GROUP\_INPUT\_DETAIL
  - FCT\_INS\_ACSTVAL\_DIRCONT\_DTLS
  - FCT\_INS\_ACSTVAL\_DIRGROUP\_DTLS



2. For re-insurance input variables, add the corresponding variable column into the following tables:
  - FSI\_RI\_CONTRACT\_INPUT\_DETAIL
  - FSI\_RI\_GROUP\_INPUT\_DETAIL
  - FCT\_INS\_ACSTVAL\_RICONT\_DTLS
  - FCT\_INS\_ACSTVAL\_RIGROUP\_DTLS
3. Upload the Erwin Data Model.

1. In the **Variables** table, click **Add**  to open the **New Variable** window.

**Figure 26: The New Variable Window**



The screenshot shows the 'New Variable' window with the following details:

- Input Variable Section:**
  - \* Code:
  - \* Name:
  - Calculation Moment:
  - Calculation Frequency:
  - Cash Flow:
  - Cash Flow Boundary:
  - Discount Rate:
  - Risk Type:
  - Action Type:
  - Event Date Pertaining to:
  - Reinsurance Held:
  - Application Type:
- Financial Element Type Section:**
  - Actual Coverage Unit:
  - Actual Incurred Claim Expenses:
  - Actual Incurred Claims:
  - Actual Incurred Claims Expenses Payment Current Period:
- Buttons:** Save, Cancel


2. Populate the **Input Variable** form.

**Table 8: The Input Variable pane**

Field	Description
Code	<p>Enter a code for the variable. The code must be alphanumeric and must begin with an alphabet.</p> <p>The value in the Code field must be the same as the physical column name. Also, custom column names must be created with less than 30 characters.</p>
Name	Enter a name for the variable.
Calculation Moment	<p>Select a calculation moment from the drop-down list. The available options are:</p> <ul style="list-style-type: none"> <li>• End Of Report Period*</li> <li>• Inception Date</li> <li>• Initial Recognition (MRA)</li> <li>• Ongoing Basis</li> <li>• Start of Report Period*</li> <li>• Transition Date</li> </ul>
Cash Flow	<p>Select a cash flow from the drop-down list. The available options are:</p> <ul style="list-style-type: none"> <li>• Current Report Date</li> <li>• Inception Date</li> <li>• Initial Recognition (MRA) Date</li> <li>• Start of Report Period</li> <li>• Transition Date</li> </ul>
Calculation Frequency	<p>Select a calculation frequency from the drop-down list. The available options are:</p> <ul style="list-style-type: none"> <li>• At Inception</li> <li>• At Initial Recognition</li> <li>• At Transition</li> <li>• Ongoing Basis</li> </ul>
Discount Rate	<p>Select a discount rate from the drop-down list. The available options are:</p> <ul style="list-style-type: none"> <li>• Current Report Date</li> <li>• Inception Date</li> <li>• Incurred Claim Date</li> <li>• Locked in Date</li> <li>• Start of Report Date</li> <li>• Transition Rate</li> </ul>

Field	Description	
Cash Flow Boundary	Select a cash flow boundary from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• At Current Report Date</li> <li>• At Start of Report Date</li> <li>• At Transition</li> <li>• Before Inception Date</li> <li>• Current Report Date Onwards</li> <li>• Inception Date Onwards</li> <li>• Inception Date to Current Report Date</li> <li>• Inception Date to Current Report Date</li> <li>• Inception Date to Start Of Report Period</li> <li>• Initial Recognition (MRA) to Transition</li> <li>• On and Before Inception Date</li> <li>• Start of Report Period Onwards</li> <li>• Start of Report Period to Current Report Date</li> <li>• Transition Date Onwards</li> </ul>	
Action Type	Select an action type from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• PV of Actual Cash Flow*</li> <li>• PV of Assumed Cash Flow*</li> <li>• Sum of Actual Cash Flow</li> <li>• Sum of Assumed Cash Flow</li> </ul>	
Event Date Pertaining to	Select an action type from the drop-down list. The available option is: <ul style="list-style-type: none"> <li>• Prior to Current Reporting Period</li> </ul>	
Risk Type	Select a risk type from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• Expired</li> <li>• Unexpired</li> </ul>	
Reinsurance Held	Select yes or no from the drop-down list.	
Application Type	Select an application type from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• IFRS17</li> <li>• LDTI</li> </ul>	
*Note the following conditions for the disallowed cash-flow boundaries for the following calculation moments and action types:		
Calculation Moment	Action Type	Disallowed cash-flow boundaries
Start Of Report Period	PV Of Actual CashFlow	<ul style="list-style-type: none"> <li>• Inception Date Onwards</li> </ul>

Field	Description	
End Of Report Period	PV Of Assumed CashFlow	<ul style="list-style-type: none"> <li>• Inception Date to Start Of Report Period</li> <li>• Inception Date to Current Report Date</li> <li>• Start Of Report Period Onwards (Only if the value in the Calculation Moment is <i>End Of Report Period</i>)</li> <li>• Start Of Report Period to Current Report Date (Only if the value in the</li> <li>• Calculation Moment is <i>End Of Report Period</i>)</li> <li>• On and Before Inception</li> </ul>

- Under the **Financial Element Type** pane, click the  icon to enable the required cash flow types. For more information on the available financial element types, [see List of Financial Element Types](#).
- Click **Save**.

The saved definition is displayed in the **Variables** table on the **Variable Maintenance** window.

## 5.5.4 Create a New Variable for LDTI

Perform the following steps to create new variables for LDTI:

### ATTENTION

Before you create a new variable from the **Variable Maintenance** screen, you must add the corresponding direct and re-insurance variable columns in the following tables in the Erwin Data Model:

- For direct insurance variables, add the corresponding variable column into the following tables:
  - FSI\_LDTI\_CONTRACT\_INPUT\_DETAIL
  - FSI\_LDTI\_GROUP\_INPUT\_DETAIL
  - FCT\_LDTI\_ACSTVAL\_DIRCONT\_DTLS
  - FCT\_LDTI\_ACSTVAL\_DIRGROUP\_DTLS
- For re-insurance input variables, add the corresponding variable column into the following tables:
  - FSI\_LDTI\_RI\_CNTRT\_INPUT\_DETAIL
  - FSI\_LDTI\_RI\_GROUP\_INPUT\_DETAIL
  - FCT\_LDTI\_ACSTVAL\_RICONT\_DTLS
  - FCT\_LDTI\_ACSTVAL\_RIGROUP\_DTLS
- Upload the Erwin Data Model.

1. In the **Variables** table, click **Add**  to open the **New Variable** window.

**Figure 27: The New Variable Window**


2. Populate the **Input Variable** form.

**Table 9: The Input Variable pane**

Field	Description
Code	Enter a code for the variable. The code must be alphanumeric and must begin with an alphabet.  The value in the Code field must be the same as the physical column name. Also, custom column names must be created with less than 30 characters.
Name	Enter a name for the variable.
Calculation Moment	Select a calculation moment from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• End Of Report Period*</li> <li>• Inception Date</li> <li>• Initial Recognition (MRA)</li> <li>• Ongoing Basis</li> <li>• Start of Report Period*</li> <li>• Transition Date</li> </ul>
Cash Flow	Select a cash flow from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• Current Report Date</li> <li>• Inception Date</li> <li>• Initial Recognition (MRA) Date</li> <li>• Start of Report Period</li> <li>• Transition Date</li> </ul>

Field	Description
Calculation Frequency	Select a calculation frequency from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• At Inception</li> <li>• At Initial Recognition</li> <li>• At Transition</li> <li>• Ongoing Basis</li> </ul>
Discount Rate	Select a discount rate from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• Current Report Date</li> <li>• Inception Date</li> <li>• Incurred Claim Date</li> <li>• Locked in Date</li> <li>• Start of Report Date</li> <li>• Transition Rate</li> </ul>
Cash Flow Boundary	Select a cash flow boundary from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• At Current Report Date</li> <li>• At Start of Report Date</li> <li>• At Transition</li> <li>• Before Inception Date</li> <li>• Current Report Date Onwards</li> <li>• Inception Date Onwards</li> <li>• Inception Date to Current Report Date</li> <li>• Inception Date to Current Report Date</li> <li>• Inception Date to Start Of Report Period</li> <li>• Initial Recognition (MRA) to Transition</li> <li>• On and Before Inception Date</li> <li>• Start of Report Period Onwards</li> <li>• Start of Report Period to Current Report Date</li> <li>• Transition Date Onwards</li> </ul>
Action Type	Select an action type from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>• PV of Actual Cash Flow*</li> <li>• PV of Assumed Cash Flow*</li> <li>• Sum of Actual Cash Flow</li> <li>• Sum of Assumed Cash Flow</li> </ul>
Event Date Pertaining to	Select an action type from the drop-down list. The available option is: <ul style="list-style-type: none"> <li>• Prior to Current Reporting Period</li> </ul>

Field	Description	
Risk Type	Select a risk type from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>Expired</li> <li>Unexpired</li> </ul>	
Reinsurance Held	Select yes or no from the drop-down list.	
Application Type	Select an application type from the drop-down list. The available options are: <ul style="list-style-type: none"> <li>IFRS17</li> <li>LDTI</li> </ul>	
*Note the following conditions for the disallowed cash-flow boundaries for the following calculation moments and action types:		
Calculation Moment	Action Type	Disallowed cash-flow boundaries
Start Of Report Period	PV Of Actual CashFlow	<ul style="list-style-type: none"> <li>Inception Date Onwards</li> <li>Inception Date to Start Of Report Period</li> <li>Inception Date to Current Report Date</li> <li>Start Of Report Period Onwards (Only if the value in the Calculation Moment is <i>End Of Report Period</i>)</li> <li>Start Of Report Period to Current Report Date (Only if the value in the</li> <li>Calculation Moment is <i>End Of Report Period</i>)</li> <li>On and Before Inception</li> </ul>
End Of Report Period	PV Of Assumed CashFlow	

3. Under the **Financial Element Type** pane, click the  icon to enable the required cash flow types. For more information on the available financial element types, [see List of Financial Element Types](#).

4. Click **Save**.

The saved definition is displayed in the **Variables** table on the **Variable Maintenance** window.

## 5.5.5 Edit a Variable


Perform the following steps to edit variables:

1. In the **Variables** table, select the checkbox adjacent to the **Variable** that you want to edit.
2. Click **Edit**, to open the **Variable** window.
3. Update the required fields. For more information, see [Create a New Variable](#).
4. Click **Save**.

The saved definition is displayed in the **Variables** table of the **SubLedger Definition Summary** window.

## 5.5.6 View a Variable

Perform the following steps to view variables:

1. In the **Variables** table, select the checkbox adjacent to the variable that you want to view.
2. Click **View**  to open the Variables window.
3. Click **Cancel** to go back to the **Variables** window.

## 5.5.7 Delete a Variable

Perform the following steps to delete a variable:

1. In the **Variables** table, select the checkbox adjacent to the variable that you want to delete.
2. Click **Delete**.
3. Click **Yes**.

The selected variables are removed from the **Variable Maintenance** window.

**NOTE** When you delete a variable, you must delete them in the corresponding columns and tables that are added in the Erwin data model.

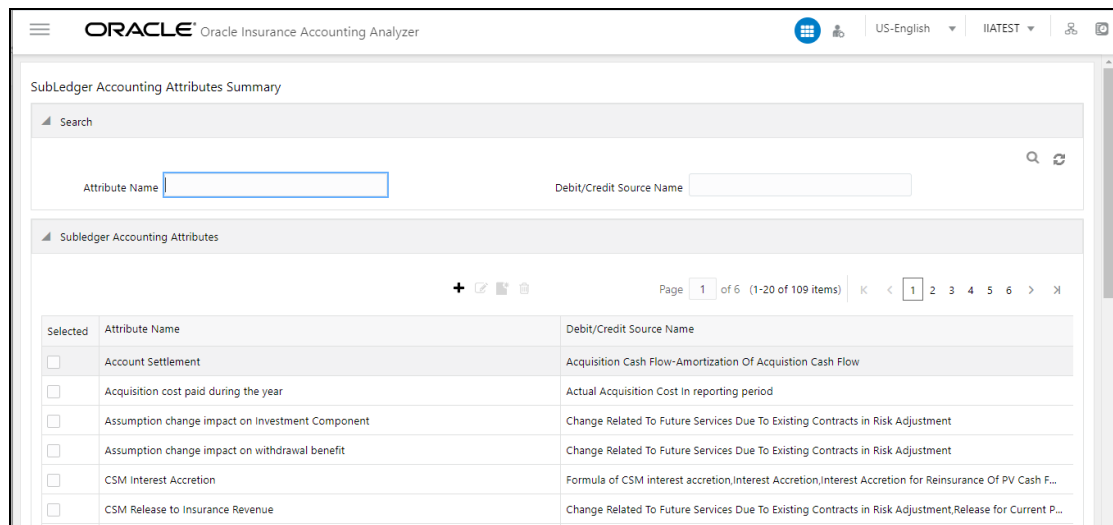
## 5.6 SubLedger Attributes

The Subledger Attributes feature allows users to enter new or edit or delete existing accounting attribute mappings into the system. The feature has an interface that provides the users with an exhaustive list of input and output variables to choose from and create formulae with the two in the expression box. Once the accounting mappings are created, the users can use those in creating accounting attributes in the subledger definitions.

### 5.6.1 Access SubLedger Attributes

You can access the **SubLedger Attributes** window by clicking the **SubLedger Attributes** element from the left-hand side menu. When you click this element, the **SubLedger Accounting Attributes Summary** window is displayed:



**Figure 28: The Subledger Accounting Attributes Summary Window**

This window displays the existing sub-ledger attributes in the **SubLedger Accounting Attributes** pane. This window also enables you to define new sub-ledger accounting attributes, edit the existing attributes, and view the details of existing attributes.

## 5.6.2 Search for SubLedger Accounting Attributes

The **Search** feature enables you to filter the list of existing definitions and find the definitions that you require.

**Figure 29: The Subledger Accounting Attributes Summary Window**

Selected	Attribute Name	Debit/Credit Source Name
<input type="checkbox"/>	Account Settlement	Acquisition Cash Flow-Amortization Of Acquisition Cash Flow
<input type="checkbox"/>	Acquisition cost paid during the year	Actual Acquisition Cost In reporting period
<input type="checkbox"/>	Assumption change impact on investment Component	Change Related To Future Services Due To Existing Contracts in Risk Adjustment
<input type="checkbox"/>	Assumption change impact on withdrawal benefit	Change Related To Future Services Due To Existing Contracts in Risk Adjustment

To search for an attribute name, enter an attribute and debit or credit source name in the **Attribute Name** and **Debit/Credit Source Name** fields respectively, and click **Search**.

**Figure 30: The Subledger Accounting Attributes Search Results**


Selected	Attribute Name	Debit/Credit Source Name
<input type="checkbox"/>	Account Settlement	Acquisition Cash Flow-Amortization Of Acquisition Cash Flow
<input type="checkbox"/>	Insurance Expense Recognition - DAC Release	Acquisition Cash Flow-Amortization Of Acquisition Cash Flow
<input type="checkbox"/>	Insurance Expense Recognition - Reinsurance Premium Due	Acquisition Cash Flow-Amortization Of Acquisition Cash Flow
<input type="checkbox"/>	Insurance Revenue Recognition - Expected recovery from reinsurers	Acquisition Cash Flow-Amortization Of Acquisition Cash Flow

The list of sub-ledger accounting attributes in the **SubLedger Accounting Attributes** pane is refreshed and the attributes that match your search criteria are displayed.

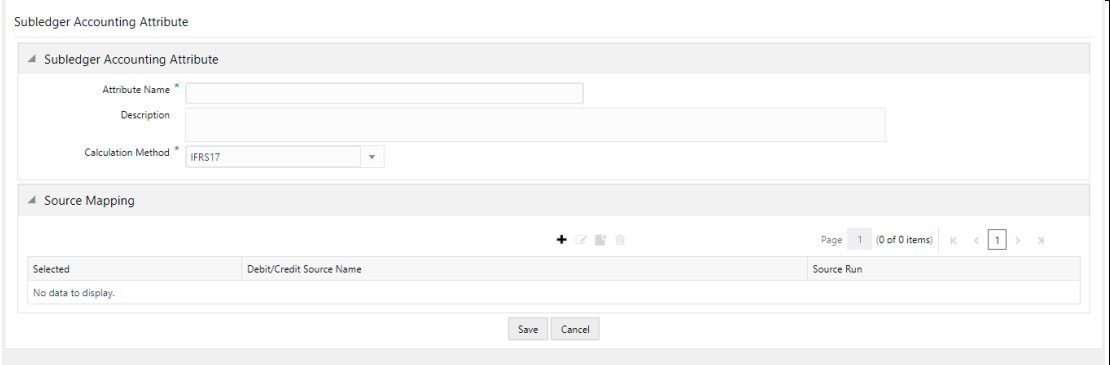
### 5.6.3 Create a New Subledger Accounting Attribute

The Subledger Attributes feature enables you to create new subledger accounting attributes. Ensure that the same source name is not used for two source mappings. Also, when creating a new attribute, use a unique name. If the name of an existing attribute is used, then you might encounter upgrade issues.


Perform the following steps to create new sub-ledger definitions:

1. In the **SubLedger Accounting Attributes** pane, click **Add**  to open the **SubLedger Accounting Attribute** window.

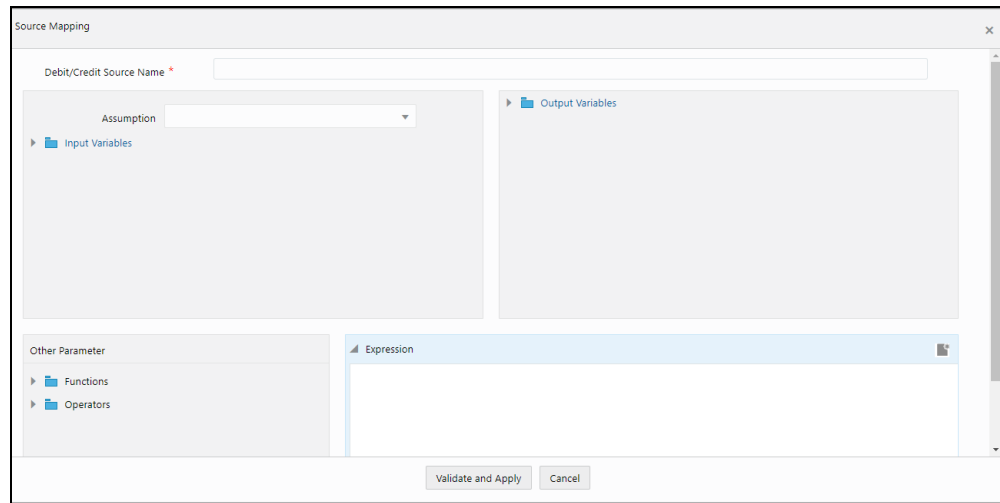
**Figure 31: The Subledger Accounting Attributes window**



2. In the Subledger Accounting Attribute pane, enter a name and a description for the attribute in the **Attribute Name** and **Description** fields respectively.
3. In the **Calculation Method** drop-down list, select either *IFRS17* or *LDTI*. Depending on this selection, only subledger attributes about the selected calculation method appear in the Subledger feature.

4. In the **Source Mapping** pane, click **Add**  to open the **Source Mapping** window.

**Figure 32: The Source Mapping Window**



The screenshot shows the 'Source Mapping' dialog box. It features a text input field for 'Debit/Credit Source Name' with a red asterisk. Below it is a dropdown menu for 'Assumption'. To the left is a tree view for 'Input Variables'. To the right is a large, empty rectangular area for 'Output Variables'. At the bottom left, there is a section for 'Other Parameter' with a tree view for 'Functions' and 'Operators'. At the bottom right, there is a text area for 'Expression'. At the very bottom are two buttons: 'Validate and Apply' and 'Cancel'.

5. Populate the **Source Mapping** form as tabulated.

**Table 10: The Source Mapping pane**

Field	Description
Assumption	<p>Select an assumption from the drop-down list. The available assumptions are:</p> <ul style="list-style-type: none"> <li>• Closing Position</li> <li>• Credit Risk</li> <li>• Economic Assumptions</li> <li>• Economic Experience</li> <li>• Experience Adjustment – Lapse</li> <li>• Experience Adjustment – Morbidity</li> <li>• Experience Adjustment – Mortality</li> <li>• Experience Adjustment – Others</li> <li>• Future Inflation Assumption</li> <li>• Lapse Assumption</li> <li>• Market Volatility</li> <li>• Morbidity Assumption</li> <li>• Mortality Assumption</li> <li>• New Business</li> <li>• Non Economic Assumptions</li> <li>• Non Economic Experience</li> <li>• Opening Adjustment</li> <li>• Opening Position</li> </ul> <p>If no assumption is selected, then the default value is <i>Others</i> to the system.</p>
Input Variables	Select the required input variables from the list to populate the <b>Expression</b> pane.
Output Variables	Select the required output variables from the list to populate the <b>Expression</b> pane.
Functions	<p>Select the required functions from the drop-down list. The available functions are:</p> <ul style="list-style-type: none"> <li>• AND</li> <li>• ABS</li> <li>• Case</li> <li>• Floor</li> <li>• Greatest</li> <li>• Least</li> <li>• MOD</li> <li>• OR</li> </ul>

Field	Description
Operators	<p>Select the required operators from the drop-down list. The available operators are:</p> <ul style="list-style-type: none"> <li>• Equal</li> <li>• Greater Than</li> <li>• Minus</li> <li>• Less Than</li> <li>• Plus</li> </ul>

6. Click **Validate and Apply**. If you have not entered a value in the Debit/Credit Source Name field or added values in the **Expression** field, then an error message appears.
7. Click **Save** in the **Accounting Attribute Definition** window.


## 5.6.4 Edit a SubLedger Attribute

Perform the following steps to edit a subledger attribute:

1. In the **Subledger Accounting Attributes** table, select the checkbox adjacent to the subledger attribute that you want to edit.
2. Click **Edit**, to open the **Subledger Accounting Attributes** window.
3. Update the required fields. For more information, see [Create a New SubLedger Accounting Attribute](#).
4. Click **Save**.
5. The saved attribute is displayed in the **Subledger Accounting Attributes** pane on the **SubLedger Accounting Attributes Summary** window.

## 5.6.5 View a SubLedger Attribute

Perform the following steps to view a subledger attribute:

1. In the **Subledger Accounting Attributes** table, select the checkbox adjacent to the SubLedger attribute that you want to view.
2. Click **View** , to open the **Subledger Accounting Attributes** window.
3. Click **Cancel** to go back to the **SubLedger Accounting Attributes Summary** window.

## 5.6.6 Delete a Subledger Attribute

Only Subledger attributes that are not used by a subledger definition are available for deletion. If you try to delete a subledger attribute that is used by a subledger definition, then an error message appears indicating the same. Perform the following steps to delete a subledger attribute:

1. In the **Subledger Accounting Attributes** table, select the checkbox adjacent to the SubLedger attribute that you want to view.
2. Click **Delete**.
3. Click **Yes**.

The selected Subledger Attributes are deleted.

## 5.7 SubLedger

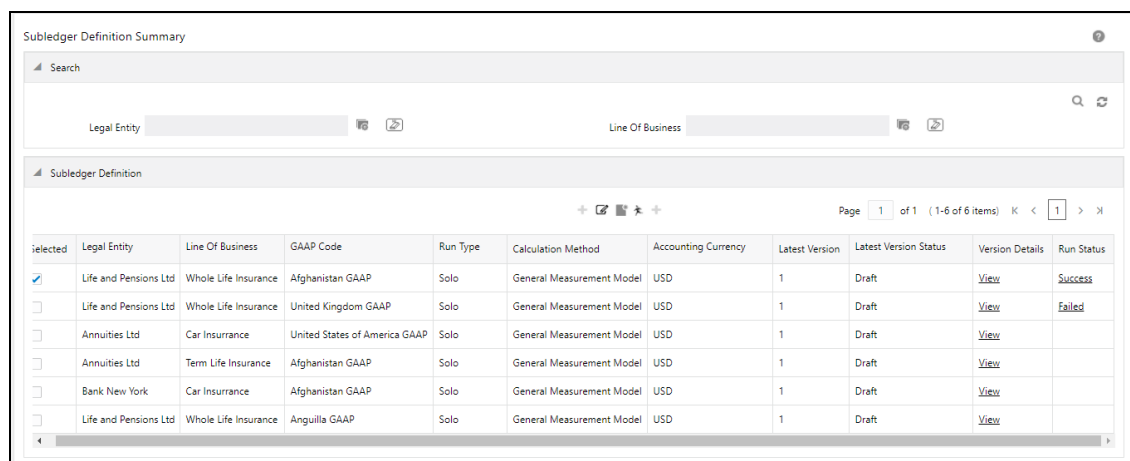
The granular level of data stored in the sub-ledger can be used to generate the accounting entries. It uses data along with implied allocations from expenses, taxes, investment income, and so on. The sub-ledger generates bookings and reports to feed out to general ledgers, management reporting, and analysis tools. By maintaining detailed data and handling complex calculations and reconciliations, it takes stress off general ledgers. This scenario is set on the Liability Calculation screen, for more information see the [Create a Liability Calculation Definition](#) section. The application also picks up more than one set of data per LOA for sub-ledger processing. This allows for GL consolidation, cloud migration, and provides the accuracy and suitability of ledger data.

Subledger supports currency conversion. To enable or use this feature, the user must select the currency as reporting currency while creating the Subledger definition. Please note that the system should also have the currency rate for the currency conversion as per the **fic\_mis\_date** before calling the sub-ledger run to add the journal balances as per the selected reporting currency.

### 5.7.1 Access SubLedger

You can access the **SubLedger** window by clicking the **SubLedger** element from the left-hand side menu. When you click this element, the **SubLedger** window is displayed:

**Figure 33: The Subledger Definition Summary Window**



The screenshot shows the 'Subledger Definition Summary' window. At the top, there is a search bar and two input fields for 'Legal Entity' and 'Line Of Business'. Below this is a table titled 'Subledger Definition' with the following columns: 'selected', 'Legal Entity', 'Line Of Business', 'GAAP Code', 'Run Type', 'Calculation Method', 'Accounting Currency', 'Latest Version', 'Latest Version Status', 'Version Details', and 'Run Status'. The table contains six rows of data.

selected	Legal Entity	Line Of Business	GAAP Code	Run Type	Calculation Method	Accounting Currency	Latest Version	Latest Version Status	Version Details	Run Status
<input checked="" type="checkbox"/>	Life and Pensions Ltd	Whole Life Insurance	Afghanistan GAAP	Solo	General Measurement Model	USD	1	Draft	<a href="#">View</a>	Success
<input type="checkbox"/>	Life and Pensions Ltd	Whole Life Insurance	United Kingdom GAAP	Solo	General Measurement Model	USD	1	Draft	<a href="#">View</a>	Failed
<input type="checkbox"/>	Annuities Ltd	Car Insurance	United States of America GAAP	Solo	General Measurement Model	USD	1	Draft	<a href="#">View</a>	
<input type="checkbox"/>	Annuities Ltd	Term Life Insurance	Afghanistan GAAP	Solo	General Measurement Model	USD	1	Draft	<a href="#">View</a>	
<input type="checkbox"/>	Bank New York	Car Insurance	Afghanistan GAAP	Solo	General Measurement Model	USD	1	Draft	<a href="#">View</a>	
<input type="checkbox"/>	Life and Pensions Ltd	Whole Life Insurance	Anguilla GAAP	Solo	General Measurement Model	USD	1	Draft	<a href="#">View</a>	

This window displays the existing sub-ledger definitions in the **SubLedger Definition** pane. This window also enables you to define a new sub-ledger, edit the existing definitions, view the details of the existing definition, run the definitions, and create new versions of the existing definitions.

### 5.7.2 Search for SubLedger Definitions

The **Search** feature enables you to filter the list of existing definitions and find the definitions that you require.

**Figure 34: The Subledger Definition Search Results**

Selected	Legal Entity	Line Of Business	GAAP Code	Run Type	Calculation Method	Accounting Currency	Latest Version	Latest Versio
<input type="checkbox"/>	Life and Pensions Ltd	Whole Life Insurance	Bhutan GAAP	Solo	General Measurement Model	USD	1	Approved
<input type="checkbox"/>	Life and Pensions Ltd	Whole Life Insurance	Brazil GAAP	Solo	General Measurement Model	USD	1	Approved
<input type="checkbox"/>	Life and Pensions Ltd	Whole Life Insurance	American Samoa GAAP	Solo	General Measurement Model	USD	1	Approved
<input type="checkbox"/>	Life and Pensions Ltd	Whole Life Insurance	Benin GAAP	Solo	General Measurement Model	USD	1	Approved
<input type="checkbox"/>	Life and Pensions Ltd	Whole Life Insurance	Finland GAAP	Solo	General Measurement Model	USD	1	Approved

To search for definitions, select the required items from the **Legal Entity** and **Line Of Business** fields, and click **Search**.

**Figure 35: The Subledger Definition Search Results**

Selected	Legal Entity	Line Of Business	GAAP Code	Run Type	Calculation Method	Accounting Currency	Latest Version	Latest Version Stat.
<input type="checkbox"/>	Annuities Ltd	Aviva Reinsurance	International Financial Reporting Standards	Solo	General Measurement Model	USD	1	Draft

The list of sub-ledger definitions in the **SubLedger Definition** table is refreshed and the definitions that match your search criteria are displayed.

### 5.7.3 Map the SubLedger Roles and Groups

Before you create SubLedger definitions, performed the following user role and group mappings and approvals:

1. Log in as a System Administrator.
2. Navigate to **Identity Management**, then **Security Management**, then **User Administrator**, and then **User Maintenance**.
3. Add a new user definition. For more information, see the **User Maintenance** section in the [OFS Analytical Applications Infrastructure User Guide](#).
4. Log in as a System Authorizer.
5. Navigate to **Identity Management**, then **Security Management**, then **User Administrator**, and then **User Authorization**.
6. Authorize the user that you created in step 3. For more information about authorizing a user, see the User Authorization section in the [OFS Analytical Applications Infrastructure User Guide](#).



7. Log in as a System Administrator.
8. Navigate to **Identity Management**, then **Security Management**, then **User Administrator**, and then **User User Group Map**.
9. Map the user to the *IIA Application Approver Group* and *IIA Application Analyst Group*. For more information about mapping a user to a user group, see the **User User Group Map** section in the [OFS Analytical Applications Infrastructure User Guide](#).
10. Navigate to **Identity Management**, then **Security Management**, then **User Administrator**, and then **User Group Role Map**.
11. Map the User Group *UGIIAANALYST* to *Sub Ledger Maker*, and then map the User Group *UGIIAAPPROVER* to *Sub Ledger Checker*. For more information about mapping a user group, see the **User Group Role Map** section in the [OFS Analytical Applications Infrastructure User Guide](#).
12. Log in as a System Authorizer.
13. Authorize the mappings that you performed in step 11. For more information about authorizing a user, see the **User Authorization** section in the [OFS Analytical Applications Infrastructure User Guide](#).

**NOTE**

You can use the same user that you created in the preceding steps for performing actions in the Subledger Manual Adjustment feature.

## 5.7.4 Create New Subledger Definition

**NOTE**

When creating a Subledger definition with a Subledger Attribute, it can only be created with an *Approved* Subledger Attribute.

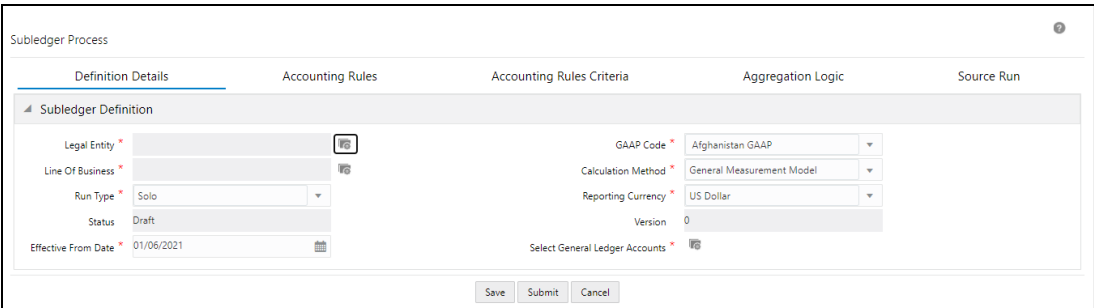
Perform the following steps to create new sub-ledger definitions:

**NOTE**

If you want to import definitions created by you, then see the Object Migration section in the [OFS Analytical Applications Infrastructure User Guide](#).



1. In the **SubLedger Definition** pane, click **Add**  to open the **SubLedger Process** window.

**Figure 36: The Subledger Process window**



2. Populate the **Subledger Definition** pane in the **Definition Details** tab.

Table 11: The Subledger Definition pane

Field	Description
Fields marked with asterisks (*) in the window are mandatory.	
Hierarchy Folder	Select a folder from the drop-down list.
Legal Entity	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required <b>Legal Entity</b> from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
GAAP Code	Select a <b>GAAP Code</b> from the drop-down list.
LOB Hierarchy Folder	Select a folder from the drop-down list.
Line of Business	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required <b>Legal Entity</b> from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
Calculation Method	Select a calculation method from the drop-down list. The available methods are: <ul style="list-style-type: none"> <li>• General Measurement Model</li> <li>• Long Duration Contracts</li> <li>• Premium Allocation Approach</li> <li>• Variable Fee Approach</li> </ul>
Status	This field is not editable and is in the <i>Draft</i> status.
Run Type	Select either <b>Solo</b> or <b>Consolidated</b> from the drop-down list.
Reporting Currency	Select a currency from the drop-down list.
Version	When creating a definition, the version is set to 0. You cannot change this value.
Effective From Date	Select an effective date from the calendar icon.
Select General Ledger Accounts	Click <b>Hierarchy Selection</b> to select a value from the following fields: <b>Note:</b> You must create the members and hierarchies in the <b>Member</b> and <b>Hierarchy Maintenance</b> window to populate data in this field. For more information about creating members and hierarchies, see the <a href="#">OFS Analytical Applications Infrastructure User Guide</a> . <ul style="list-style-type: none"> <li>• <b>Hierarchy Folder:</b> Select a hierarchy folder from the drop-down.</li> <li>• <b>Hierarchy:</b> Select a hierarchy from the drop-down.</li> <li>• <b>Members:</b> Add or remove members from the <b>Selected Members</b> pane. By default, all accounts will appear in this list.</li> </ul>

3. Click **Save**.
4. Select the **Accounting Rules** tab.

**Figure 37: The Accounting Rules Tab**



The screenshot shows the 'Subledger Process' window with the 'Accounting Rules' tab selected. The 'Import Accounting Rules' pane is active, displaying the following fields and values:

- Legal Entity \***: Life and Pensions Ltd (with a Hierarchy Selection icon)
- Line Of Business \***: Life Insurance (with a Hierarchy Selection icon)
- Run Type \***: Solo
- GAAP Code \***: Afghanistan GAAP
- Calculation Method \***: General Measurement Model
- Version**: (empty)

Buttons for 'Import', 'Save', 'Submit', and 'Cancel' are visible at the bottom of the pane.

5. Populate the **Import Accounting Rules** pane in the **Accounting Rules** tab.

**Table 12: The Import Accounting Rules Pane**

Field	Description
Fields marked with asterisks (*) in the window are mandatory.	
Legal Entity	Click the <b>Hierarchy Selection</b>  adjacent to this field. Select the required <b>Legal Entity</b> from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
GAAP Code	Select a <b>GAAP Code</b> from the drop-down list.
Line of Business	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required <b>Legal Entity</b> from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
Calculation Method	Select a calculation method from the drop-down list. The available methods are: <ul style="list-style-type: none"> <li>• General Measurement Model</li> <li>• Long Duration Contracts</li> <li>• Premium Allocation Approach</li> <li>• Variable Fee Approach</li> </ul>
Run Type	Select either <b>Solo</b> or <b>Consolidated</b> from the drop-down list.
Version	When creating a definition, the version is set to 0. You cannot change this value.

6. In the **Accounting Rules** page, select the drop-down arrow to expand the table.

**Figure 38: The Accounting Rules Tab with the Expanded Accounting Rules Pane**

Subledger Process

Definition Details    Accounting Rules    Accounting Rules Criteria    Aggregation Logic    Source Run

▶ Import Accounting Rules

Accounting Rules

Hide Empty Rows     Search

	Accounting Attributes	Debit Account	Debit Source Name	Positive Signage	
				Credit Account	Credit Source Name
1	Account Settlement				
2	Acquisition cost paid during the year				
3	Assumption change impact on Investment Component				
4	Assumption change impact on withdrawal benefit				
5	CSM Interest Accretion				
6	CSM Release to Insurance Revenue				
7	CSM from Entbys share				
8	Changes in financial assumptions - Favourable				
9	Changes in financial assumptions - Un-Favourable				
10	Changes related to future services - Change In, Non-Financial Experience (Un-Favourable)				
11	Changes related to future services - Change In, Non-Financial Experience (favourable)				



## 7. Populate the **Accounting Rules** pane.

**Table 13: The Accounting Rules pane**

Field	Description
Hide Empty Rows	Click <b>Enable</b> <input type="checkbox"/> if you want to hide empty rows. When enabled, the empty rows in the Accounting Rules table are hidden.
Accounting Attributes	Select an attribute from the drop-down list.
Debit Account	Select a debit account from the drop-down list.
Debit Source Account	Select a credit account from the drop-down list.
Credit Account	Select a debit account from the drop-down list.
Credit Source Account	Select a credit account from the drop-down list.
Modify Accounts for Opposite Signage	Select this checkbox if you want to modify accounts for opposite signage.
Journal Comments	Enter the required journal comments for the sub-ledger.
Workflow Comments	Enter the required workflow comments for the sub-ledger.

The pane allows you to perform the following actions:

- Insert a new row before
- Insert a new row after
- Delete selected rows
- Copy

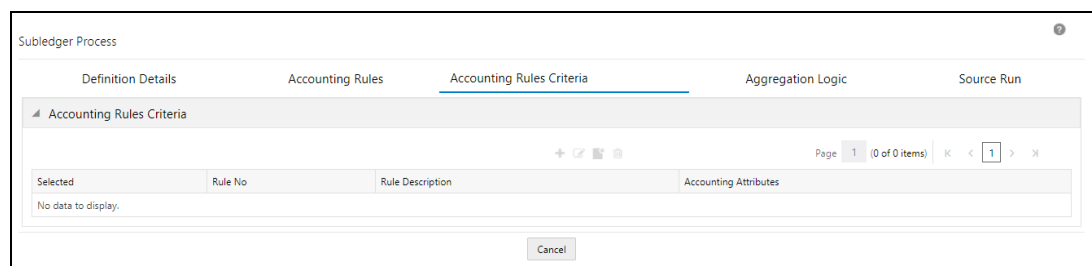
- Export the entries into an Excel spreadsheet that is automatically downloaded into your system.
8. If you want to view the information about the GL accounts and account attributes, in the upper-right corner of the table, click the  icon to download the Excel file.
  9. Additionally, click **Export Accounting Rules**  to download the Excel file on your system.
    - a. Fill the Excel file with the required data.
    - b. Copy the data from the Excel and paste it into the respective columns in the **Copy Accounting Rules** pane.

**NOTE** You must ensure the following:

- The data in the columns in the application must exactly match the data as per the columns in the **Accounting Rules** Excel. If the rules data was not added correctly, then the system will give you a validation error and you must add the rules data correctly in the corresponding columns in the application.
- Your system must contain the same GL entries as per the entries in the **Debit Account** column in the **Accounting Rules** Excel. If you copy and paste a GL entry that your system does not contain from Excel into the **Debit Account** column in the application, then the system will not validate it.

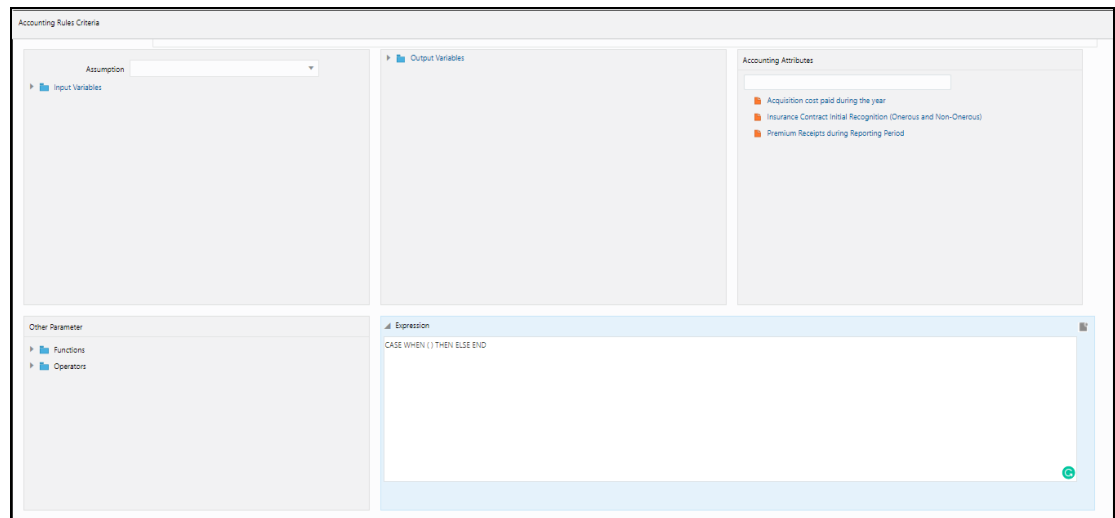
10. Click **Save**.
11. Click the **Accounting Rules Criteria** tab.

**Figure 39: The Accounting Rules Criteria tab**



12. Click **Add**  to open the **Accounting Rules Criteria** window.

**Figure 40: The Accounting Rules Criteria Window**



- a. In the **Assumptions** drop-down list, select an assumption. You can link an input variable to multiple assumptions for a single expression. The available options are:
  - Closing Position
  - Economic Assumptions
  - Economic Experience
  - New Business
  - Non Economic Assumptions
  - Non-Economic Experience
  - Opening position
- b. In the **Input Variables** pane, select the required input variables from the list to populate the **Expression** pane.
- c. In the **Output Variables** pane, select the required output variables from the list to populate the **Expression** pane.
- d. In the **Accounting Attributes** pane, select the required accounting attribute from the list to populate the **Expression** pane.
- e. In the **Other Parameters** pane, select the required functions and operators. The following are the available functions and operators:
  - Functions
    - AND
    - ABS
    - Case
    - Floor
    - Greatest
    - Least
    - MOD
    - OR

- Operators
  - Greater than
  - Plus
  - Minus
  - Less Than
  - Equal

f. After you have built your Expression, click **Validate and Apply**.

13. Click **OK**.

The condition is added to the accounting attribute.

#### NOTE

A condition can be mapped to multiple attributes but an accounting attribute can be mapped only to a single condition. For example, you have created Condition A and Condition B. You have mapped Condition A to Accounting Attributes A1, A2, and A3. But the same accounting attributes cannot be mapped to Condition B.

14. Click the **Aggregation Logic** tab.

The **Aggregation Attributes** tab is displayed and contains the **Cohort**, **Coverage type**, **Inception year**, **Level of aggregation**, **Line of business**, **Location**, **Onerous classification**, and **Products** attributes.

This tab allows you to aggregate the results and pass journal entries at a chosen consolidated level. Consolidated entries might give added insights into the impact of changes on the chosen grouping.

#### NOTE

Only those credit and debit general ledgers total balances that are associated with an accounting attribute are checked and added to the journal entry. This ensures that only balanced journal entries are passed. If there is an imbalance between the accounting attributes, then the accounting attributes general ledger balances will not be passed to the journal entries.

**Figure 41: The Aggregation Logic Tab**

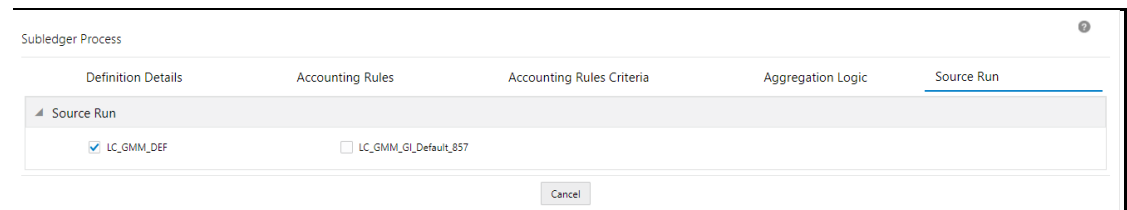
The screenshot shows the 'Subledger Process' window with the 'Aggregation Logic' tab selected. The 'Aggregation Attributes' section is expanded, showing a list of attributes with checkboxes. The 'Cohort' attribute is checked, while all other attributes are unchecked. At the bottom of the window, there are three buttons: 'Save', 'Submit', and 'Cancel'.

Attribute	Selected
Business unit	<input type="checkbox"/>
Inception year	<input type="checkbox"/>
Onerous classification	<input type="checkbox"/>
Cohort	<input checked="" type="checkbox"/>
Level of aggregation	<input type="checkbox"/>
Products	<input type="checkbox"/>
Coverage type	<input type="checkbox"/>
Line of business	<input type="checkbox"/>
Re-Insurance Cohort	<input type="checkbox"/>
Fund type	<input type="checkbox"/>
Location	<input type="checkbox"/>

15. Select the checkbox(s) adjacent to the required attributes.

16. Click **Save**.

17. Click the **Source Run** tab.

**Figure 42: The Source Run Tab**

18. Select the required source runs. This is the list of CSM or Liability Calculation runs that have been executed. The source runs that appear in this tab, depending on the values that you selected in the **Legal Entity, Line of Business, Calculation Method, Run Type**, fields in the **Definition Details** tab

19. Click **Save**.

20. If you want to send it to the approver then click **Submit**.

After a subledger definition has been submitted for approval, you cannot modify any fields. You can modify the fields only if the Approver has rejected the subledger definition.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By, Creation Date, last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 5.7.5 Edit a SubLedger Definition

Perform the following steps to edit subledger definitions:

1. In the **SubLedger Definition** table, select the checkbox adjacent to the subledger definition that you want to edit.
2. Click **Edit**, to open the **SubLedger Process** window.
3. Update the required fields. For more information, see [Create a New SubLedger Definition](#).
4. Click **Save**.

The saved definition is displayed in the **SubLedger Definition** table on the **SubLedger Definition Summary** window.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By, Creation Date, last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 5.7.6 View a SubLedger Definition

Perform the following steps to view subledger definitions:

1. In the **SubLedger Definition** window, select the checkbox adjacent to the **SubLedger** definition that you want to view.

2. Click **View**  to open the **SubLedger Process** window.

3. Click **Cancel** to go back to the **SubLedger Definition** window.



## 5.7.7 Execute a SubLedger Definition

Perform the following steps to execute subledger definitions:

1. In the **SubLedger Definition** table, select the checkbox adjacent to the subledger definition that you want to run.
2. Click **Run**, to open the **Execute** window.

**Figure 43: The Execute window**

3. In the **Date Selection** window, click the **Calendar** icon and select a date.
4. In the **Version no** field, enter a version of the definition that you want to execute.
5. In the **Execution Description** field, enter a description.
6. Click **Execute**.

The selected **SubLedger** definition is marked for execution.

## 5.7.8 View a SubLedger Error Log

The subledger error logs can be viewed from the **Batch Monitor** screen from **Common Object Maintenance** and from the **Subledger Definition Summary** page. To view the subledger error log from the **Batch Monitor** screen, see the [OFS AAI User Guide](#). Perform the following steps to view subledger error logs from the **Subledger Definition Summary** page:

1. On the **SubLedger Definition Summary** page, in the **Run Status** column, select the status link corresponding to the sub-ledger definition that you want to view the error log for. The View Logger window appears.

**Figure 44: The View Logger Window**

The screenshot shows a 'View Logger' window with the following elements:

- Filters:**
  - MIS Date: 6/30/19
  - Infodom: OFSINFODOM
  - Wildcard: Search Code...
  - Component: RUN EXECUTABLE
  - Log File: Select File
- Buttons:** Reset, View Log
- Log File Contents:** A large empty area with a Download button in the top right corner.

2. Click the **Log File** drop-down list to select a log file.
3. Click **View Log** to populate the **Log File Components** pane.
4. Additionally, you can click **Download** if you want to download the selected log file.
5. Click **Close** to go back to the **SubLedger Definition** window.

## 5.7.9 Finalize a SubLedger Run

Finalizing a subledger run enables you to conclude the journal entries of the associated base run and manual adjustment run. You cannot finalize a run more than once. Before finalizing a subledger run; run the base subledger and approve it, then approve and run the subledger manual adjustment (if any), then finalize the approval through the maker and checker process. Note that a Subledger Manual Adjustment definition can only be modified before the run is finalized.

To finalize a **SubLedger** run from the **SubLedger Definition Summary** window, perform the following steps:

**NOTE** You cannot finalize a subledger run that contains imbalanced journals.

1. Log in as a Maker.
2. In the **SubLedger Definition** table, select the subledger definition that you want to send for approval to finalize.

**Figure 45: The Subledger Definition Pane**

Subledger Definition Summary

Search

Hierarchy Folder  Hierarchy

Subledger Definition Page 1 of 1 (1-4 of 4 items)

Selected	Legal Entity	Line of Business	GAAP Code	Consolidation	Accounting Currency	Latest Version	Latest Version Status	Version Details
<input type="checkbox"/>	Motor Insurance Ltd	Bike Insurance	Netherlands GAAP	Solo	USD	1	Draft	View
<input type="checkbox"/>	IFRS17 Insurance	IFRS17	US Virgin Islands GAAP	Consolidated	USD	1	Draft	View
<input type="checkbox"/>	Life and Pensions Ltd	Universal Life Insurance	Turks and Caicos Islands GAAP	Solo	USD	1	Approved	View
<input type="checkbox"/>	Life and Pensions Ltd	Re-Insurance	Liechtenstein GAAP	Solo	USD	1	Draft	View

- In the **Version Details** column, click **View** to open the **Version Details** pane.

**Figure 46: The Version Details Pane**

Version Details

Legal Entity: legal\_entity\_consol Hierarchy: Life Insurance

Line Of Business: Life Insurance GAAP Code: Afghanistan GAAP

Page 1 of 1 (1 of 1 items)

Version Number	Effective From	Effective To	Status	Created By	Created Date	Approved By	Approved Date	Number of Executions	View / Modify
1	01-Apr-2000	01-Jan-9999	Draft	IIATEST	21-May-2020			0	View / Edit

- In the **Number of Executions** column, click the link to open the **Finalize** pane.

The number in the **Number of Executions** column corresponds to the number of sources runs that you selected in the [Source Run Tab of the Subledger Process page](#). The run is picked from the most recent FIC MIS date.

**Figure 47: The Finalize Pane**

Finalize

Selected	Execution ID	Source Run	Execution Description	As Of Date	Status	Finalize Status
<input type="checkbox"/>	OFSINFODOM_SLAcc_1_202520_20200630_1		OFSINFODOM_SLAcc_1_202520_20200630	30-Jun-2020	Draft	No

Page 1 of 1 (1 of 1 items)

Submit Close

- In the **Selected** column, select the check box adjacent to the sub-ledger run that you want to send for approval, and then click **Submit**.  
The selected sub-ledger run is sent for approval.
- After the Subledger Approver has approved the sub-ledger run for finalization, repeat steps **2**, **3**, and **4**.
- In the **Selected** column, select the check box adjacent to the sub-ledger run that you want to finalize, and then click **Finalize**.

A message appears, confirming that the version was successfully finalized. You can also download the .txt file containing the imbalanced journals for a selected date.

## 5.7.10 Delete a Subledger Definition

Perform the following steps to delete a Subledger Definition:

**NOTE** A Subledger definition can only be deleted when the definition is in the *Draft* or *Rejected* or *Pending for Approval* state.

1. In the **Subledger Definition Summary** table, select the checkbox adjacent to the Subledger Definition that you want to view.
2. Click **Delete**.
3. Click **Yes**.

The selected Subledger Definitions are deleted.

## 5.7.11 Create a New Version of the SubLedger Definition

Perform the following steps to create a new version of an existing subledger definition:

1. In the **SubLedger Definition** table, select the checkbox adjacent to the subledger definition that you want to edit.
2. Click **New Version**, to open the **SubLedger Process** window.

**NOTE** You can create new versions only for the Approved definitions.

3. Update the required fields. For more information, see [Create New SubLedger Definition](#).

**NOTE** The Effective From Date of the new version should be greater than the latest version Effective From Date or execution date of a finalised run.

4. Click **Save**.

The saved definition is displayed in the **SubLedger Definition** table of the **SubLedger Definition Summary** window.

## 5.8 SubLedger Manual Adjustment

The **SubLedger Manual Adjustment** enables you to update the batch details of approved **SubLedger** definitions. Complete all the Manual Adjustment tasks before finalizing a subledger definition. Note that a Subledger Manual Adjustment definition can only be modified before the run is finalized.

### 5.8.1 Access SubLedger Manual Adjustment

You can access the **SubLedger Manual Adjustment** window by clicking the **SubLedger Manual Adjustment** element from the left-hand side menu. When you click this element, the **Manual Adjustment Summary** window is displayed:

Figure 48: The Manual Adjustment Summary Window

This window displays the existing **SubLedger Manual Adjustment** definitions in the **Batch Details** table. This window also enables you to define the new **SubLedger Manual Adjustment Definition**, edit the existing definitions, view the details of the existing definition, and run the definitions.

### 5.8.2 Search for SubLedger Manual Adjustment Definitions

The **Search** feature enables you to filter the list of existing definitions and find the definitions that you require. To search for definitions, enter the required keywords in the **Legal Entity**, **Line Of Business**, and **Batch ID Like** fields, and click **Search**.

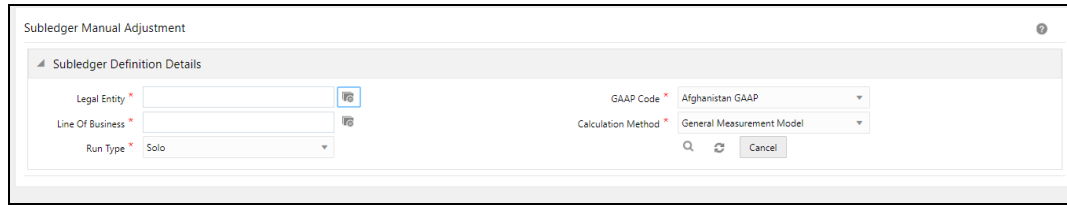
The list of subledger manual adjustment definitions in the **Batch Details** table is refreshed and the definitions that match your search criteria are displayed.

### 5.8.3 Create New SubLedger Manual Adjustment Definition

Perform the following steps to create new subledger manual adjustment definitions:



1. In the **SubLedger Manual Adjustment** table, click **Add**, to open the **SubLedger Manual Adjustment** window.


**Figure 49: The SubLedger Manual Adjustment Window**



2. Populate the **SubLedger Definition Details** pane.

**Table 14: The Subledger Definition Details pane**

Field	Description
Fields marked with asterisks (*) in the window are mandatory.	
Hierarchy Folder	Select a folder from the drop-down list.
Legal Entity*	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required <b>Legal Entity</b> from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
Line of Business*	Click <b>Hierarchy Selection</b>  adjacent to this field. Select the required <b>Legal Entity</b> from the <b>Hierarchy Selection</b> window. For more information, see <a href="#">Hierarchy Selection</a> .
GAAP Code*	Click the drop-down list adjacent to this field and select a <b>GAAP Code</b> .
Calculation Method*	Click the drop-down list adjacent to this field. The available methods are: <ul style="list-style-type: none"> <li>• General Measurement Model</li> <li>• Long Duration Contracts</li> <li>• Premium Allocation Approach</li> <li>• Variable Fee Approach</li> </ul>
Run Type*	Click the drop-down list adjacent to this field and select the option either <b>Solo</b> or <b>Consolidated</b> .

3. Click the **Search**  icon.
4. Click the drop-down list adjacent to the **Reporting Currency** field and select a currency.
5. Click the drop-down list adjacent to the **Status** field and select a status.
6. Click the calendar icon adjacent to the **FIC MIS Date** field and select a date from the calendar.  
 All the executions performed on the selected date are displayed in the **Execution ID** dropdown.
7. Click the drop-down list adjacent to the **Execution ID** field and select an execution ID.

8. Click **Submit**.
9. Click **Save**.

## 5.8.4 Edit a SubLedger Manual Adjustment Definition


Perform the following steps to edit subledger manual adjustment definitions:

1. From the **Batch Details** table, select the checkbox adjacent to the **SubLedger Manual Adjustment** definition you want to edit.
2. Click **Edit**. To open the **SubLedger Manual Adjustment** window.
3. Update the required fields. For more information, see [Create a New SubLedger Manual Adjustment Definition](#).
4. Click **Save**.

The saved definition is displayed in the **Batch Details** table on the **Manual Adjustment Summary** window.

## 5.8.5 View a SubLedger Manual Adjustment Definition

Perform the following steps to view subledger manual adjustment definitions:

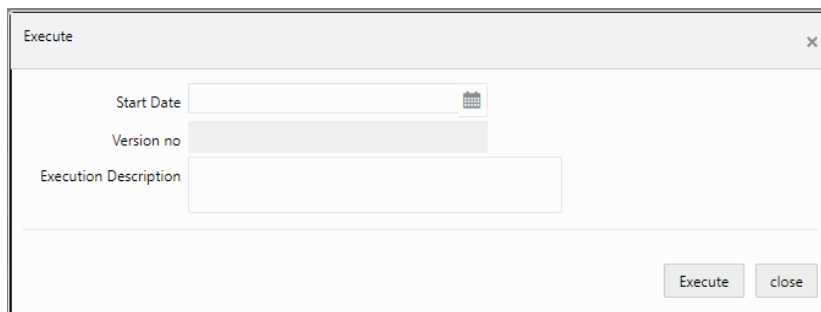
1. In the **Batch Details** window, select the checkbox adjacent to the subLedger manual adjustment definition that you want to view.
2. Click **View**  to open the **SubLedger Manual Adjustment** window.  
This window displays the aggregation attributes and accounting rules details as well.
3. Click **Cancel** to go back to the **Batch Details** window.

## 5.8.6 Run SubLedger Manual Adjustment Definition

Perform the following steps to run subledger manual adjustment definitions:

1. In the **Batch Details** table, select the checkbox adjacent to the **SubLedger Manual Adjustment**.
2. Click **Run**.

**Figure 50: The Execute window**



The screenshot shows a dialog box titled "Execute" with a close button (X) in the top right corner. The dialog contains three input fields: "Start Date" with a calendar icon, "Version no", and "Execution Description". At the bottom right, there are two buttons: "Execute" and "close".

3. In the **Execution** window, enter the start date in the **Start Date** field.
4. In the **Execution Description** field, enter a description.
5. Click **Execute**.

The selected subledger manual adjustment definition is marked for execution.



## 6 Oracle Financial Services Insurance Accounting Analyzer Dashboard Reports

Oracle Financial Services Insurance Accounting Analyzer application includes pre-packaged reports, which cater to disclosure requirements under IFRS 17. It also includes reports, which are created to help management in strategic decisions. All the disclosure reports can be exported to different formats like PDF, CSV, Excel, and so on. All the reports are segregated into the following three Dashboards:

- [Dedicated Disclosure Reports](#)
- [Projection of Contractual Service Margin](#)
- [Analytical Reports and Trend Reports](#)

### 6.1 Dedicated Disclosure Reports

The IFRS 17 guidelines lay specific emphasis on the disclosure of key financial data while keeping the scope open on what constitutes an appropriate disclosure. The Application has a range of disclosure reports to track the Movement Analysis, Reconciliations, and Statement of Accounts.

### 6.2 Projection of Contractual Service Margin

The projection of Contractual Service Margin displays the projection as calculated based on the input variables and other parameters to extrapolate the output for the contract duration.

### 6.3 Analytical Reports and Trend Reports

The Analytical and Trend Reports help in identifying the Onerous or Non Onerous contracts for the different legal entities within an organization and other parameters that allow the Management in strategic decision making.

The Dashboards have a set of filters, which allow the users to access the specific information for the reports viewed and reported. The filters are Legal Entity, Reporting Date, Liability Calculation Run, and so on. In addition to the filters, users can view the reports in a specific reporting currency.

**Figure 51: The Dashboard Filters**

\* Denomination For Amounts :  As Is  In Thousand  In Million

Legal Entity Name	* Run Type	* Method Name	* Execution Date	* Run Name	* Scenario Name	* Currency Name	Apply	Reset
--Select Value--	Solo	General Measuremen	--Select Value--	--Select Value--	--Select Value--	US Dollar		

Contract Type	Level Of Aggregation	Product Name	LOB Name	Cohort	Inception Year	Projection Index	Apply	Reset
--Select Value--	--Select Value--	--Select Value--	--Select Value--	--Select Value--	--Select Value--	0		

### 6.4 List of Oracle Financial Services Insurance Accounting Analyzer Reports

The following are the reports available as part of the Oracle Insurance Accounting Analyzer Release version 8.1.1.0.0.

## 6.4.1 Disclosure Reports

This section details the disclosure reports that are a part of the Oracle Financial Insurance Accounting Analyzer application.

### 6.4.1.1 Direct Insurance

This section details direct insurance reports. Depending on the method that you select in the **Method Name** field, the reports specific to the method appears.

#### 6.4.1.1.1 Movement Analysis – General Measurement Model

Depending on the run that you execute (Normal or Transition), this report provides a detailed analysis of changes or movements in insurance liabilities, during the coverage period of contracts under the General Measurement Model.

**Figure 52: The Movement Analysis Report – General Measurement Model**

		Present Value Of Future Cash Flows	Risk Adjustment	Contractual Service Margin	Total Liability
Opening Insurance Contract Liabilities		0.00	0.00	0.00	0.00
Opening Insurance Contract Assets					
Net Opening Balance		0.00	0.00	0.00	0.00
Changes that relate to Current Service					
	C SM recognition for the Report Period			-1767625.23	-1767625.23
	Change in Risk Adjustment For the Report Period		-110.40		-110.40
	Experience Adjustment	25451500.00			25451500.00
Changes that relate to Future Service					
	Change in estimates that adjust CSM	-153943940054080000.00	-20363227373.58	362360892.82	-153844143284951000.00
	Change in future service that results in losses or reversal of losses	153943939851723000.00	2036322854.58		15384414328495000.00
	Contracts Initially Recognised in the Period	-119072829.98	2705.40	119070865.78	541.20
Change Related to Past Services					
	Finance (Income) Expense From Insurance Contracts Issued	0.00	0.00		0.00
	Other Changes	0.00	0.00		0.00
Cash Flows					
	Premiums Received	2073108088.27			2073108088.27
	Claims and Other Directly Attributable Expense Paid	-95458750.00	0.00		-95458750.00
	Insurance Acquisition Cash Flow	-5000.00			-5000.00
Net Closing Balance		1466517576.44	2078.00	509559933.35	200517585.79
Closing Insurance Contract Liabilities		1466517576.44	2078.00	509559933.35	200517585.79
Closing Insurance Contract Assets					

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the break-up of the formula and the inputs to calculate the final result.

**Figure 53: The Movement Analysis Report – General Measurement Model drill-down**

Objective	Objective Category	Reporting Line Item	Liability Definition	Level Of Aggregation	Expression	Cohort Name	Output Variable Amount	Dependent Variable Name	Variable Type	Dependent Variable Amount
Movement Analysis	Present Value Of Future Cash Flows (LFR)	Experience Adjustment	LC_GMM_Default	LOA_GMM_Def	(Actual Non Claim Handling Expenses In Reporting Period)+ Actual Claim Handling Expenses In Reporting Period)+ Actual Insurance Component In Reporting Period)+ (Expected Claim Handling Expenses In Reporting Period)(Opening position)+ Expected Insurance Component In Reporting Period)(Opening position)+ Expected Non Claim Handling Expenses In Reporting Period)(Opening position))	CHDirInsGMM_B101_SC4	0	Expected Insurance Component In Reporting Period	Input	25,449
							0	Expected Non Claim Handling Expenses In Reporting Period	Input	0
							0	Expected Claim Handling Expenses In Reporting Period	Input	0
							0	Actual Non Claim Handling Expenses In Reporting Period	Input	0
							0	Actual Claim Handling Expenses In Reporting Period	Input	0
							0	Actual Insurance Component In Reporting Period	Input	25,449
						CHGMM_GL_HISCOX	25,449	Actual Non Claim Handling Expenses In Reporting Period	Input	0
							25,449	Actual Claim Handling Expenses In Reporting Period	Input	0
							25,449	Actual Insurance Component In Reporting Period	Input	25,449
						CHReInsGMMFRA_B101_SC1	0	Expected Insurance Component In Reporting Period	Input	25,449
							0	Expected Non Claim Handling Expenses In Reporting Period	Input	0

**Figure 54: The Movement Analysis Report – General Measurement Model drill-down continued**

					0	Actual Non Claim Handling Expenses In Reporting Period	Input	0
					0	Actual Claim Handling Expenses In Reporting Period	Input	0
					0	Actual Insurance Component In Reporting Period	Input	25,449
				CHReinsGMMRA_8101_SC1	0	Expected Insurance Component In Reporting Period	Input	25,449
					0	Expected Non Claim Handling Expenses In Reporting Period	Input	0
					0	Expected Claim Handling Expenses In Reporting Period	Input	0
					0	Actual Non Claim Handling Expenses In Reporting Period	Input	0
					0	Actual Claim Handling Expenses In Reporting Period	Input	0
					0	Actual Insurance Component In Reporting Period	Input	25,449
				CHReinsGMM_8101_SC1	0	Expected Insurance Component In Reporting Period	Input	25,449
					0	Expected Non Claim Handling Expenses In Reporting Period	Input	0
					0	Expected Claim Handling Expenses In Reporting Period	Input	0
					0	Actual Non Claim Handling Expenses In Reporting Period	Input	0

Return - Analyze - Edit - Refresh - Export - Create Bookmark Link

Rows 1 - 25

**6.4.1.1.2 Reconciliation – General Measurement Model Report**

Depending on the run that you execute (Normal or Transition), this report helps in reconciling the data derived from the calculation of CSM or net liability under the General Measurement Model.

**Figure 55: The Reconciliation – General Measurement Model Report**

Reconciliation - General Measurement Model						
	Liability For Remaining Coverage		Liability For Incurred Claims		Total Liability	
	Excluding Loss Component	Loss Component	LIC			
Opening Insurance Contract Liabilities		0.00	0.00	0.00	0.00	
Opening Insurance Contract Assets						
Net Opening Balance		0.00	0.00	0.00	0.00	
Insurance Revenue		-103503795.01			-103563795.01	
Insurance Service Expense						
	Incurred Claim And Directly Attributable Expenses		0.00	127247500.00	127247500.00	
	Changes that relate to past services- Adjustment to LIC			0.00	0.00	
	Losses on Onerous Contracts and the Reversals of those losses	153944143294951000.00			153944143294951000.00	
	Insurance Acquisition Cashflow Amortization	59.38			59.38	
Total Insurance Service Expense		118.78	307888286589902000.00	254495000.00	307888286844397000.00	
Insurance Service Result		-207127471.27	307888286589902000.00	254495000.00	307888286637269000.00	
Finance Expenses from Insurance contracts issued		3851483.16	0.00	0.00	3851483.16	
Total Amount Recognised in comprehensive income		-199424504.98	307888286589902000.00	254495000.00	307888286644972000.00	
Investment Component		-10000.00		10000.00	0.00	
Other Changes		0.00			0.00	
Cash flows						
	Premium Received	2073108088.27			2073108088.27	
	Claims and other directly attributable expenses paid			-95458750.00	-95458750.00	
	Insurance Acquisition Cash flow	-5000.00			-5000.00	
Total Cash Flows			0.00	-150017500.00	-190917500.00	
Net Closing Balance		1973380836.79	153944143294951000.00	31798750.00	153944145300130000.00	
Closing Insurance Contract Liabilities		1973380836.79	153944143294951000.00	31798750.00	153944145300130000.00	
Closing Insurance Contract Assets						

Analyze - Edit - Refresh - Export

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the break-up of the formula and the inputs to calculate the final result.

**Figure 56: The Reconciliation – General Measurement Model Report drill-down**

Formula Analysis - General Measurement Model - Reconciliation										
Objective	Objective Category	Reporting Line Item	Liability Definition	Level Of Aggregation	Expression	Cohort Name	Output Variable Amount	Dependent Variable Name	Variable Type	Dependent Variable Amount
Reconciliation	Loss Component Of The Liability For Remaining Coverage	Losses on Onerous Contracts and the Reversals of those losses	LC_GMM_Default	LOA_GMM_Def	Greatest(0,(Inception Value - New Business+ Inception Value - New Business- Opening Balance))	CHDirInsGMM_8101_SC4	0	Reconciliation -> Loss Component Of The Liability For Remaining Coverage -> Inception Value - New Business	Output	1
							0	Reconciliation -> Loss Component Of The Liability For Remaining Coverage -> Opening Balance	Output	0
							0	Reconciliation -> Loss Component Of The Liability For Remaining Coverage -> Inception Value - New Business	Output	-1,951
						CHGMM_GL_HISCOX	1	Reconciliation -> Loss Component Of The Liability For Remaining Coverage -> Inception Value - New Business	Output	1
							1	Reconciliation -> Loss Component Of The Liability For Remaining Coverage -> Opening Balance	Output	0
							1	Reconciliation -> Loss Component Of The Liability For Remaining Coverage -> Inception Value - New Business	Output	0
CHReinsGMMFRA_8101_SC1	0	Reconciliation -> Loss Component Of The Liability For Remaining Coverage ->	Output	1						

**Figure 57: The Reconciliation – General Measurement Model Report drill-down continued**

							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Opening Balance	Output	0
							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Inception Value - New Business	Output	-39,041
					CHReinsGMMFRA_8101_SC1		0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Inception Value - New Business	Output	1
							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Opening Balance	Output	0
							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Inception Value - New Business	Output	-39,041
					CHReinsGMM_8101_SC1		0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Inception Value - New Business	Output	1
							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Opening Balance	Output	0
							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Inception Value - New Business	Output	-39,041

**Figure 58: The Reconciliation – General Measurement Model Report drill-down continued**

								losses or reversal of losses		
					CHReinsGMMFRA_8101_SC1		0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Change in future service that results in losses or reversal of losses	Output	0
							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Change in future service that results in losses or reversal of losses	Output	0
					CHReinsGMMFRA_8101_SC1		0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Change in future service that results in losses or reversal of losses	Output	0
							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Change in future service that results in losses or reversal of losses	Output	0
					CHReinsGMM_8101_SC1		0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Change in future service that results in losses or reversal of losses	Output	0
							0	Reconciliation --> Loss Component Of The Liability For Remaining Coverage --> Change in future service that results in losses or reversal of losses	Output	0

**6.4.1.1.3 Statement of Profit or Loss – General Measurement Model**

This report displays the profit and losses that are generated by insurance services and investments for a selected reporting period.

**Figure 59: The Statement of Profit or Loss – General Measurement Model Report**

STATEMENT OF PROFIT OR LOSS - General Measurement Model	
Time run: 10/1/2020 3:14:44 AM	
	Profit/Loss
Insurance Revenue	103563795.01
Insurance Service Expenses	-153944143422198000.00
Insurance Service Result	-153944143318635000.00
Investment Income	0.00
Insurance Finance Expenses	0.00
Financial Result	0.00
Profit	-153944143318635000.00

### 6.4.1.1.4 Movement Analysis – Variable Fee Approach

Depending on the run that you execute (Normal or Transition), this report provides a detailed analysis of changes or movements in insurance liabilities, during the coverage period of contracts under the Variable Fee Model.

**Figure 60: The Movement Analysis – Variable Fee Approach Report**

Movement Analysis - Variable Fee Approach		Present Value Of Future Cash Flows	Risk Adjustment	Contractual Service Margin	Total Liability
Opening Insurance Contract Liabilities		0.00	0.00	0.00	0.00
Opening Insurance Contract Assets					
Net Opening Balance		0.00	0.00	0.00	0.00
Changes that relate to Current Service					
	CSM recognition for the Report Period			-2323.59	-2323.59
	Change in Risk Adjustment For the Report Period		-60.00		-60.00
	Experience Adjustment	0.00			0.00
Changes that relate to Future Service					
	Change in estimates that adjust CSM	11401.53	0.00	-11401.53	0.00
	Change in future service that results in losses or reversal of losses	0.00	0.00		0.00
	Contracts Initially Recognised in the Period	-20080.66	300.00	20780.66	0.00
Change Related to Past Services					
	Finance (Income) Expense From Insurance Contracts Issued	0.00	0.00		0.00
	Other Changes	0.00	0.00		0.00
Cash Flows					
	Premiums Received	300000.00			300000.00
	Claims and Other Directly Attributable Expense Paid	0.00			0.00
	Insurance Acquisition Cash Flow	-3000.00			-3000.00
Net Closing Balance		281950.58	240.00	12055.83	273946.41
Closing Insurance Contract Liabilities		281950.58	240.00	12055.83	273946.41
Closing Insurance Contract Assets					

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the break-up of the formula and the inputs to calculate the final result.

### 6.4.1.1.5 Reconciliation – Variable Fee Approach

Depending on the run that you execute (Normal or Transition), this report helps in reconciling the data derived from the calculation of liability under VFA.

**Figure 61: The Reconciliation – Variable Fee Approach Report**

Reconciliation - Variable Fee Approach		Liability For Remaining Coverage	Liability For Incurred Claims	Total Liability
		Excluding Loss Component	Loss Component LIC	
Opening Insurance Contract Liabilities		0.00	0.00	0.00
Opening Insurance Contract Assets				
Net Opening Balance		0.00	0.00	0.00
Insurance Revenue		6663.59		-6663.59
Insurance Service Expense				
	Incurrd Claim And Directly Attributable Expenses		3000.00	3000.00
	Changes that relate to past services- Adjustment to LIC		0.00	0.00
	Losses on Onerous Contracts and the Reversals of those losses		0.00	0.00
	Insurance Acquisition Cashflow Amortisation	0.00		0.00
Total Insurance Service Expense		0.00	3000.00	3000.00
Insurance Service Result		6663.59	0.00	-2663.59
Finance Expenses from Insurance contracts Issued		-26370.00	0.00	-26370.00
Total Amount Recognised in comprehensive income Investment Component		-26663.59	0.00	-27394.59
Other Changes		0.00		0.00
Cash Flows				
	Premium Received	300000.00		300000.00
	Claims and other directly attributable expenses paid		-3000.00	-3000.00
	Insurance Acquisition Cash flow	0.00		0.00
Total Cash Flows		300000.00	-3000.00	296700.00
Net Closing Balance		273946.41	0.00	273946.41
Closing Insurance Contract Liabilities		273946.41	0.00	273946.41
Closing Insurance Contract Assets				

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the break-up of the formula and the inputs to calculate the final result.

### 6.4.1.1.6 Statement of Profit or Loss – Variable Fee Approach

This report displays the profit and losses that are generated by insurance services and investments for a selected reporting period.

**Figure 62: The Statement of Profit or Loss – Variable Fee Approach Report**

	Profit/Loss
Insurance Revenue	5683.59
Insurance Service Expenses	-3300.00
Insurance Service Result	2383.59
Investment Income	-20370.00
Insurance Finance Expenses	20370.00
Financial Result	20370.00
Profit	22753.59

### 6.4.1.1.7 Movement Analysis – Premium Allocation Approach

Depending on the run that you execute (Normal or Transition), this report provides a detailed analysis of changes or movements in insurance liabilities and transitional balance, during the coverage period of contracts under the Premium Allocation Approach.

**Figure 63: The Movement Analysis – Premium Allocation Approach Report**

	Present Value of Future Cash Flows (LFRC)	Present Value of Future Cash Flows (LIC)	Risk Adjustment (LFRC)	Risk Adjustment (LIC)	Total Liability
Opening Insurance Contract Liabilities	0.00	0.00	0.00	0.00	0.00
Opening Insurance Contract Assets					
Net Opening Balance	0.00	0.00	0.00	0.00	0.00
Incurred Claims & Expenses		300.00		15.00	315.00
Changes that relate to Current Service					
Experience Adjustment	-2319.98		-115.85		-2432.83
Changes Due To Non-Financial Assumptions	0.00				0.00
Changes that relate to Future Service					
Changes In Future Service Due To Change In Non-Financial Experience	-85.18				-85.18
Contracts initially recognised in the period	1891.25		0.00		1891.25
Change Related to Past Services			0.00	0.00	0.00
Finance (Income) Expense From Insurance Contracts Issued	44.94	59.40	0.00	2.97	107.30
Other Changes	0.00	0.00	0.00	0.00	0.00
Cash Flows					
Premiums Received	16000.00				16000.00
Cash Outflow	-400.00	-100.00		-5.00	-505.00
Insurance Acquisition Cash Flow					
Net Closing Balance	13844.54	2700.00	-44.59	137.97	16637.92
Closing Insurance Contract Liabilities	13844.54	2700.00	-44.59	137.97	16637.92
Closing Insurance Contract Assets					

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the break-up of the formula and the inputs to calculate the final result.

**Figure 64: The Movement Analysis – Premium Allocation Approach Report drill-down**

Objective	Objective Category	Reporting Line Item	Liability Definition	Level Of Aggregation	Expression	Cohort Name	Output variable amount	Dependent variable name	Variable Type	Dependent variable amount
Movement Analysis	Present Value of Future Cash Flows (LFRC)	Contracts initially recognised in the period	lt_paa_tm2	LOA_PAA_TRANS	PV Insurance Component At Inception	CHDISPAA_TRANS_8101	-2520.00	PV Insurance Component At Inception	Input	14
					PV Expenses At Inception			PV Expenses At Inception	Input	0
					(PV Gross Premium At Inception			Acquisition Cost Pre Inception	Input	0
					Acquisition Cost Pre Inception)			PV Gross Premium At Inception	Input	0

### 6.4.1.1.8 Liability Analysis – Premium Allocation Approach

Depending on the run that you execute (Normal or Transition), this report provides a detailed analysis of changes or movements in insurance liabilities and transitional balance during the coverage period of the contract, under the Premium Allocation approach.

Figure 65: The Liability Analysis – Premium Allocation Approach Report

Liability Analysis - Premium Allocation Approach						
	Liability For Remaining Coverage		Liability For Incurred Claims		Total Liability	
	Excluding Loss Component	Loss Component	LIC			
Opening Insurance Contract Liabilities	0.00	0.00		0.00		0.00
Opening Insurance Contract Assets						
Net Opening Balance	0.00	0.00		0.00		0.00
Insurance Revenue	333.28					333.28
Insurance Service Expense						
	Incurred Claim And Directly Attributable Expenses			0.00	315.00	315.00
	Changes that relate to past services- Adjustment to LIC				0.00	0.00
	Losses on Onerous Contracts and the Reversals of those losses			0.00		0.00
	Insurance Acquisition Cashflow Amortization		141.92			141.92
Total Insurance Service Expense	141.92	0.00		315.00		456.92
Insurance Service Result	475.20	333.28		540.28		1456.76
Finance Expenses from Insurance contracts issued	1066.16	0.00		62.37		1131.52
Total Amount Recognised in comprehensive income	1544.35	333.28		710.65		2588.28
Investment Component				0.00		0.00
Other Changes		0.00				0.00
Cash flows						
	Premium Received		16000.00			16000.00
	Cash Outflow		0.00		-6.00	-6.00
	Insurance Acquisition Cash flow		-2200.00			-2200.00
Total Cash Flows			12800.00		-6.00	12795.00
Net Closing Balance	59344.35	0.00		2772.37		62116.72
Closing Insurance Contract Liabilities	59344.35	0.00		2772.37		62116.72
Closing Insurance Contract Assets						

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the break-up of the formula and the inputs to calculate the final result.

Figure 66: The Liability Analysis – Premium Allocation Approach Report drill-down

Objective	Objective Category	Reporting Line Item	Liability Definition	Level of Aggregation	Expression	Cohort Name	Output variable Amount	Dependent Variable Name	Variable Type	Dependent Variable Amount
Liability Analysis	Liability For Remaining Coverage	Finance Expenses from Insurance contracts issued	lc_paa_fmcd	L/OA_PAA_TRANS	Interest Accretion Using Start Of Report Period Rates(Opening Balance)	CHDISPAA_TRANS_0101		1. Liability Analysis -> Liability For Remaining Coverage -> Opening Balance	Output	58

### 6.4.1.1.9 Statement of Profit or Loss – Premium Allocation Approach

This report displays the revenue and expenses which are generated by insurance services and investment in the reporting period. This is taken forward to the Profit and Loss statement under the Premium Allocation approach.

Figure 67: The Statement of Profit or Loss – Premium Allocation Approach Report

STATEMENT OF PROFIT OR LOSS - Premium Allocation Approach	
Time run: 10/7/2020 12:32:16 AM	
	Profit/Loss
Insurance Revenue	-333.28
Insurance Service Expenses	-456.92
Insurance Service Result	-790.20
Investment Income	
Insurance Finance Expenses	-1131.52
Financial Result	-1131.52
Profit	-1921.72

### 6.4.1.2 Reinsurance Held

This section details the reinsurance held reports.

#### 6.4.1.2.1 Movement Analysis Report – General Measurement Model

This report provides a detailed analysis of changes or movements in insurance liabilities, during the coverage period of reinsurance held contracts under the General Measurement Model.

Figure 68: The Movement Analysis Report – General Measurement Model Report

Movement Analysis - General Measurement Model		Present Value Of Future Cash Flows	Risk Adjustment	Contractual Service Margin	Total Liability
Time run: 10/6/2020 7:30:58 AM					
Opening Reinsurance Contract Liabilities					
Opening Reinsurance Contract Assets					
Net Opening Balance			0.00	0.00	0.00
Changes that relate to Current Service					
C/M recognition for the Report Period				0.00	0.00
Change in Risk Adjustment For the Report Period			0.00		0.00
Experience Adjustment			0.00		0.00
Changes that relate to Future Service					
Change in estimates that adjust C/M			0.00	0.00	0.00
Changes in the FCF that do not adjust the C/M for the group of underlying insurance contracts			0.00	0.00	0.00
Contracts Initially Recognized in the Period			0.00	0.00	0.00
Change Related to Past Service					
Effect of changes in the risk of reinsurers non-performance			0.00	0.00	0.00
Net income (expense) from reinsurance contracts held			0.00	0.00	0.00
Finance (income) Expense From Reinsurance Contracts Issued			0.00	0.00	0.00
Other Changes			0.00	0.00	0.00
Total amounts recognized in comprehensive income			0.00	0.00	0.00
Cash Flows					
Premiums paid net of ceding commissions and other directly attributable expenses paid			0.00		0.00
Recoveries from reinsurance			0.00		0.00
Net Closing Balance			0.00	0.00	0.00
Closing Reinsurance Contract Liabilities					
Closing Reinsurance Contract Assets					

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the break-up of the formula and the inputs to calculate the final result.

Figure 69: The Movement Analysis Report – General Measurement Model Report drill-down

Objective	Objective Category	Reporting Line Item	Liability Contribution	Level of aggregation	Expression	Reinsurance Contract Name	Output Variable Amount	Dependent variable name	Variable Type	Dependent Variable Amount
Movement Analysis	Present Value Of Future Cash Flows (FCF)	Finance (Income) Expense From Reinsurance Contracts Issued	Re_GMM_Pos_LC	Re_LOA	Unwinding of Discounting* Insurance Finance Expense Due To Changes In Interest Rates* Changes In Future Service Due To Change In Financial Experience* Effect of change in economic assumptions* Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM* Foreign Exchange Difference	RECHRGMM_TLKOM_3	2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Unwinding of Discounting	Output	2	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Changes In Future Service Due To Change In Financial Experience	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Effect of change in economic assumptions	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Foreign Exchange Difference	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Unwinding of Discounting	Output	2	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Changes In Future Service Due To Change In Financial Experience	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Effect of change in economic assumptions	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Foreign Exchange Difference	Output	0	
Disclosure Reports: Reinsurance Held - RI Disclosure Report Formula Drill Level 1			Re_GMM_Pos	Re_LOA	Unwinding of Discounting* Insurance Finance Expense Due To Changes In Interest Rates* Changes In Future Service Due To Change In Financial Experience* Effect of change in economic assumptions* Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM* Foreign Exchange Difference	RECHRGMM_TLKOM_2	2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Unwinding of Discounting	Output	2	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Changes In Future Service Due To Change In Financial Experience	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Effect of change in economic assumptions	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Foreign Exchange Difference	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Unwinding of Discounting	Output	2	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Changes In Future Service Due To Change In Financial Experience	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Effect of change in economic assumptions	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0	
						2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Foreign Exchange Difference	Output	0	

Figure 70: The Movement Analysis Report – General Measurement Model Report drill-down continued

Present Value Of Future Cash Flows (FCF)	Finance (Income) Expense From Reinsurance Contracts Issued	Re_GMM_Pos_LC	Re_LOA	Unwinding of Discounting* Insurance Finance Expense Due To Changes In Interest Rates* Changes In Future Service Due To Change In Financial Experience* Effect of change in economic assumptions* Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM* Foreign Exchange Difference	RECHRGMM_TLKOM_4	2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0	
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Unwinding of Discounting	Output	2		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Changes In Future Service Due To Change In Financial Experience	Output	0		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Effect of change in economic assumptions	Output	0		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Foreign Exchange Difference	Output	0		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Unwinding of Discounting	Output	2		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Changes In Future Service Due To Change In Financial Experience	Output	0		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Effect of change in economic assumptions	Output	0		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0		
					2	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Foreign Exchange Difference	Output	0		
Return - Analysis - Edit - Refresh - Export - Create Bookmark Link			Re_GMM_Pos_LC	Re_LOA	Unwinding of Discounting* Change In Financial Assumption For Past Services* Foreign Exchange Difference	RECHRGMM_TLKOM_2	6	Movement Analysis -> Present Value Of Future Cash Flows (FCF) -> Unwinding of Discounting	Output	0



### 6.4.1.2.2 Reconciliation – General Measurement Model

This report helps in reconciling the data derived from the calculation of CSM or net liability for reinsurance held under the General Measurement Model.

Figure 71: The Reconciliation – General Measurement Model Report

Reconciliation – General Measurement Model				
Reporting Lines	Sub Reporting Lines	Remaining Coverage	Incurred Claims	Total Liability
Opening Reinsurance Contract Liabilities				
Opening Reinsurance Contract Assets				
Net Opening Balance		0.00	0.00	0.00
Net Income (expenses) from reinsurance contracts held				
	Reinsurance expenses	0.00		0.00
	Other income directly attributable expenses	0.00		0.00
	Changes that relate to past service - adjustments to incurred claims		0.00	0.00
	Changes that relate to future service - changes in the FCF that do not adjust the CSM for the group of underlying insurance contracts	0.00		0.00
	Effect of changes in the risk of reinsurers non-performance	0.00		0.00
Finance income from reinsurance contracts held		0.00		0.00
Total amounts recognized in comprehensive income		0.00	0.00	0.00
Investment components		0.00	0.00	0.00
Other changes		0.00	0.00	0.00
Gain Component Allocation in Report Period		0.00		0.00
Cash flows				
	Premiums paid net of ceding commissions and other directly attributable expenses paid	0.00		0.00
	Recoveries from reinsurance		0.00	0.00
Net Closing Balance		0.00	0.00	0.00
Closing Reinsurance Contract Liabilities				
Closing Reinsurance Contract Assets				

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the break-up of the formula and the inputs to calculate the final result.

Figure 72: The Reconciliation – General Measurement Model Report drill-down

Objective	Objective Category	Reporting Line Item	Liability Definition	Level of aggregation	Expression	Reinsurance Cohort Name	Output Variable Amount	Dependent variable name	Variable Type	Dependent variable amount
Reconciliation	Gain Component	Finance income from reinsurance contracts held	Re_GMM_Phys_IC	Re_LDA	(Transition Balance+)	RECHRGMM_T4LOM_2	0	Reconciliation -> Gain Component -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0
					Gain Recognition -		0	Reconciliation -> Gain Component -> Interest Accretion	Output	0
					Inception?		0	Reconciliation -> Gain Component -> Unwinding Of Discounting	Output	2
					Greater(1, Transition Balance+)		0	Reconciliation -> Gain Component -> Changes In Future Service Due To Change In Financial Experience	Output	0
					Transition Balance+)		0	Reconciliation -> Gain Component -> Effect of change in economic assumptions	Output	0
					Reinsurance Risk Adjustment At Transition+)		0	Reconciliation -> Gain Component -> Change In Liability Due To Difference In Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0
					PV Of Reinsurance Claim Recoverables At Transition?)		0	Reconciliation -> Gain Component -> Foreign Exchange Difference	Output	0
					(Unwinding Of Discounting+)		0	Reconciliation -> Gain Component -> Transition Balance	Output	0
					Insurance Finance Expense Due To Changes In Interest Rate+)		0	Reconciliation -> Gain Component -> Transition Balance	Output	0
					Changes In Future Service Due To Change In Financial Experience+)		0	Reconciliation -> Gain Component -> Transition Balance	Output	0
					Effect of change in economic assumptions+)		0	Reconciliation -> Gain Component -> Gain Recognition - Inception	Output	0
					Change in Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM+)	RECHRGMM_T4LOM_4	0	Reconciliation -> Gain Component -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0
					Foreign Exchange Difference+)		0	Reconciliation -> Gain Component -> Interest Accretion	Output	0
					Interest Accretion)		0	Reconciliation -> Gain Component -> Unwinding Of Discounting	Output	2
							0	Reconciliation -> Gain Component -> Changes In Future Service Due To Change In Financial Experience	Output	0
							0	Reconciliation -> Gain Component -> Effect of change in economic assumptions	Output	0
							0	Reconciliation -> Gain Component -> Change In Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0
							0	Reconciliation -> Gain Component -> Foreign Exchange Difference	Output	0
							0	Reconciliation -> Gain Component -> Transition Balance	Output	0
							0	Reconciliation -> Gain Component -> Transition Balance	Output	0
		0	Reconciliation -> Gain Component -> Gain Recognition - Inception	Output	0					
		0	Reconciliation -> Gain Component -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0					

Figure 73: The Reconciliation – General Measurement Model Report drill-down continued

					0	Reconciliation -> Gain Component -> Interest Accretion	Output	0
					0	Reconciliation -> Gain Component -> Unwinding Of Discounting	Output	2
					0	Reconciliation -> Gain Component -> Changes In Future Service Due To Change In Financial Experience	Output	0
					0	Reconciliation -> Gain Component -> Effect of change in economic assumptions	Output	0
					0	Reconciliation -> Gain Component -> Change In Liability Due to Difference in Locked In Rate and Current Rate Computation Of Future Service Impacting CSM	Output	0
					0	Reconciliation -> Gain Component -> Foreign Exchange Difference	Output	0
					0	Reconciliation -> Gain Component -> Transition Balance	Output	0
					0	Reconciliation -> Gain Component -> Transition Balance	Output	0
					0	Reconciliation -> Gain Component -> Transition Balance	Output	0
					0	Reconciliation -> Gain Component -> Gain Recognition - Inception	Output	0
					0	Reconciliation -> Gain Component -> Insurance Finance Expense Due To Changes In Interest Rate	Output	0
					0	Reconciliation -> Gain Component -> Interest Accretion	Output	0
					0	Reconciliation -> Gain Component -> Unwinding Of Discounting	Output	2

### 6.4.1.2.3 Reinsurance Financial Statement – General Measurement Model

This report displays the Reinsurance financial statement data for the GMM method.

Figure 74: The Reinsurance Financial Statement – General Measurement Model Report

	Profit/Loss
Reinsurance Recovery	0.00
Allocation of reinsurance premiums	0.00
Insurance Expense Reinsurance contracts	0.00
Insurance Finance Expense From Reinsurance Held	0.00
Net Expense From Reinsurance Held	0.00

### 6.4.1.2.4 Movement Analysis Report – Premium Allocation Approach

This report provides a detailed analysis of changes or movements in insurance liabilities, during the coverage period of reinsurance held contracts under the PAA method.

Figure 75: The Movement Analysis Report – Premium Allocation Approach Report

	Present Value Of Future Cash Flows (LFRC)	Present Value Of Future Cash Flows (LIC)	Risk Adjustment (LFRC)	Risk Adjustment (LIC)	Total Liability
Opening Reinsurance Contract Liabilities					
Opening Reinsurance Contract Assets		-3669.54	0.00	0.00	-3669.54
Net Opening Balance		-3669.54	0.00	0.00	-3669.54
Claims Recovered			0.00	0.00	0.00
Changes that relate to Current Service					
Change in Risk Adjustment For the Report Period				0.00	0.00
Experience Adjustment		8000.00			8000.00
Changes that relate to Future Service					
Changes in Future Service Due To Change In Non-Financial Experience		0.00			0.00
Impact Due To Change In Non-Financial Assumptions		0.00			0.00
Contracts Initially Recognised in the Period		-3669.54		0.00	-3669.54
Change Related to Past Services			0.00	0.00	0.00
Effect of changes in the risk of reinsurers non-performance		0.00		0.00	0.00
Net income (expenses) from reinsurance contracts held		4330.46	0.00	0.00	4330.46
Finance (Income) Expense From Reinsurance Contracts Issued		0.00	0.00	0.00	0.00
Total amounts recognised in comprehensive income		4330.46	0.00	0.00	4330.46
Other Changes		0.00			0.00
Cash Flows					
Premiums paid net of ceding commissions and other directly attributable expenses paid		0.00			0.00
Recoveries from reinsurance			0.00	0.00	0.00
Net Closing Balance		860.92	0.00	0.00	860.92
Closing Reinsurance Contract Liabilities					
Closing Reinsurance Contract Assets		860.92	0.00	0.00	860.92

The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the drill-down data.

Figure 76: The Movement Analysis Report – Premium Allocation Approach Report drill-down

Objective	Objective Category	Reporting Line Item	Liability Definition	Level Of Aggregation	Expression	Reinsurance Cohort Name	Output Variable Amount	Dependent Variable Name	Variable Type	Dependent Variable Amount
Movement Analysis	Risk Adjustment (LIC)	Recoveries from reinsurance	LC_PAA_Rei_Held_1	Rei_PAA	Adjustment factor*	RICHRein_PAA_Held	-0	Movement Analysis -> Risk Adjustment (LIC) -> Claims Recoverable	Output	-0

### 6.4.1.2.5 Liability Analysis Report – Premium Allocation Approach

This report provides a detailed analysis of changes or movements in insurance liabilities and transitional balance during the coverage period of the reinsurance held contract, under the Premium Allocation approach.

Figure 77: The Liability Analysis Report – Premium Allocation Approach Report

Liability Analysis - Premium Allocation Approach					
Reporting Lines	Sub Reporting Lines		The expected recoveries for remaining coverage	The expected recoveries for incurred claims	Total Liability
Opening Reinsurance Contract Liabilities					
Opening Reinsurance Contract Assets			0.00	0.00	0.00
Net Opening Balance			0.00	0.00	0.00
Net income (expenses) from reinsurance contracts held					
	Reinsurance expenses		0.00		0.00
	Claims recovered			0.00	0.00
	Changes that relate to past service - adjustments to incurred claims			0.00	0.00
	Effect of changes in the risk of reinsurers non-performance		0.00		0.00
Finance income from reinsurance contracts held			0.00	0.00	0.00
Total amounts recognised in comprehensive income			0.00	0.00	0.00
Investment components			0.00	0.00	0.00
Other changes			0.00	0.00	0.00
Cash flows					
	Premiums paid net of ceding commissions and other directly attributable expenses paid		0.00		0.00
	Other incurred directly attributable expenses		0.00		0.00
	Recoveries from reinsurance			0.00	0.00
Net Closing Balance			0.00	0.00	0.00
Closing Reinsurance Contract Liabilities					
Closing Reinsurance Contract Assets			0.00	0.00	0.00

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The drill-down feature in this report enables you to select the link to the required data in this report to view it in detail. Click the required link to view the drill-down data.

**Figure 78: The Liability Analysis Report – Premium Allocation Approach Report**

Objective	Objective Category	Reporting Line Item	Liability Definition	Level Of Aggregation	Expression	Cohort Name	Output Variable Amount	Dependent Variable Name	Variable Type	Dependent Variable Amount
Liability Analysis	Liability For Remaining Coverage	Finance Expenses from Insurance contracts held	li_paa_tm2	LOA_PAA_TRANS	Interest Accrual Using Start Of Report Period Rate/Opening Balance	CHDISPAA_TRANS_0101	1	Liability Analysis -> Liability For Remaining Coverage -> Opening Balance	Output	0.00

[Return](#) - [Analyze](#) - [Edit](#) - [Refresh](#) - [Export](#) - [Create Bookmark Link](#)

### 6.4.1.2.6 Reinsurance Financial Statement – Premium Allocation Approach

This report displays the reinsurance financial statement data for the PAA method.

**Figure 79: The Reinsurance Financial Statement – Premium Allocation Approach Report**

Reinsurance Financial Statement - Premium Allocation Approach	
Time run: 10/7/2020 3:35:03 AM	
	Profit/Loss
Reinsurance Recovery	0.00
Allocation of reinsurance premiums	0.00
Insurance Expense Reinsurance contracts	0.00
Insurance Finance Expense From Reinsurance Held	0.00
Net Expense From Reinsurance Held	0.00

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### 6.4.1.3 CSM Projection Trend

This section details the CSM Projection report.

#### 6.4.1.3.1 CSM Projection

This report displays the reports CSM or Loss Projection for the future period in tabular and graphical formats.

**Figure 80: The CSM Projection Report**



### 6.4.1.4 GMM & PAA Comparison

The reports in this tab compare the data in the GMM reports with the PAA reports.

#### 6.4.1.4.1 Movement Analysis - GMM and Movement Analysis – PAA

This report compares the data for the movement analysis between the GMM and PAA methods.

**Figure 81: The Comparison of the Movement Analysis GMM and Movement Analysis PAA reports**

Movement Analysis - GMM Time run: 1/11/2021 8:51:59 AM					Movement Analysis - PAA Time run: 1/11/2021 8:51:59 AM					
	Present Value Of Future Cash Flows	Risk Adjustment	Contractual Service Margin	Total Liability		Present Value Of Future Cash Flows (LFRC)	Present Value Of Future Cash Flows (LIC)	Risk Adjustment (LFRC)	Risk Adjustment (LIC)	Total Liability
Opening Insurance Contract Liabilities	0.00	0.00	45000.00	45000.00	Opening Insurance Contract Liabilities	12417.15	0.00	620.86	0.00	13038.01
Opening Insurance Contract Assets					Opening Insurance Contract Assets					
Net Opening Balance	0.00	0.00	45000.00	45000.00	Net Opening Balance	12417.15	0.00	620.86	0.00	13038.01
Changes that relate to Current Service					Incurred Claims & Expenses			300.00	15.00	315.00
CSM recognition for the Report Period			0.00	0.00	Changes that relate to Current Service					
					Experience Adjustment	-67.92		-3.40		-71.32
					Changes Due To Non-	0.00				0.00

### 6.4.1.4.2 Reconciliation – GMM and Reconciliation – GMM

This report compares the reconciliation data between two GMM method reports.

**Figure 82: The Comparison of the Reconciliation for GMM reports**

Reconciliation - GMM					Reconciliation - GMM				
Time run: 1/11/2021 8:51:59 AM					Time run: 1/11/2021 8:51:59 AM				
	Liability For Remaining Coverage		Liability For Incurred Claims	Total Liability		Liability For Remaining Coverage		Liability For Incurred Claims	Total Liability
	Excluding Loss Component	Loss Component	LIC			Excluding Loss Component	Loss Component	LIC	
Opening Insurance Contract Liabilities	45000.00	0.00	0.00	45000.00	0.00	13038.01	0.00	13038.01	
Opening Insurance Contract Assets									
Net Opening Balance	45000.00	0.00	0.00	45000.00	0.00	13038.01	0.00	13038.01	
Insurance Revenue	0.00			0.00	0.00			0.00	
Insurance Service Expense									
Incurring Claim And Directly Attributable Expenses		0.00	400.00	400.00	Incurring Claim And Directly Attributable Expenses	-1096.09	315.00	-781.09	

### 6.4.1.4.3 Statement of Profit or Loss – GMM and Statement of Profit or Loss – PAA

This report compares the statement of profit or loss data between the GMM and PAA methods.

**Figure 83: The Comparison of the Statement of Profit or Loss GMM and Statement of Profit or Loss PAA reports**

STATEMENT OF PROFIT OR LOSS - GMM		STATEMENT OF PROFIT OR LOSS - PAA	
Time run: 1/11/2021 8:51:59 AM		Time run: 1/11/2021 8:51:59 AM	
Objective Category Type Display	Profit/Loss		Profit/Loss
Insurance Revenue	0.00	Insurance Revenue	0.00
Insurance Service Expenses	-163827600.00	Insurance Service Expenses	-11037.78
Insurance Service Result	-163827600.00	Insurance Service Result	-11037.78
Investment Income	0.00	Investment Income	0.00
Insurance Finance Expenses	0.00	Insurance Finance Expenses	0.00
Financial Result	0.00	Financial Result	0.00
Profit	-163827600.00	Profit	-11037.78

### 6.4.1.5 Reinsurance Consolidation

This report compares the direct insurance liability against the corresponding reinsurance held.

#### 6.4.1.5.1 Movement Analysis and Reinsurance Movement Analysis Consolidation

This report compares the movement analysis against the corresponding reinsurance held.

**Figure 84: The Movement Analysis and Reinsurance Movement Analysis Consolidation Report**

Movement Analysis - General Measurement Model					Reinsurance Movement Analysis - General Measurement Model				
Time run: 10/7/2020 1:20:26 AM					Time run: 10/7/2020 1:20:26 AM				
	Present Value Of Future Cash Flows	Risk Adjustment	Contractual Service Margin	Total Liability		Present Value Of Future Cash Flows	Risk Adjustment	Contractual Service Margin	Total Liability
Opening Insurance Contract Liabilities	0.00	0.00	0.00	0.00	Opening Reinsurance Contract Liabilities	3669.54	0.00	3669.54	0.00
Opening Insurance Contract Assets					Opening Reinsurance Contract Assets				
Net Opening Balance	0.00	0.00	0.00	0.00	Net Opening Balance	3669.54	0.00	3669.54	0.00
Changes that relate to Current Service					Changes that relate to Current Service				
CSM recognition for the Report Period			0.00	0.00	CSM recognition for the Report Period				0.00
Change in Risk Adjustment For the Report Period		0.00		0.00	Change in Risk Adjustment For the Report Period		0.00		0.00
Experience Adjustment	0.00			0.00	Experience Adjustment	0.00			0.00
Changes that relate to Future Service					Changes that relate to Future Service				
Change in estimates that adjust CSM	0.00	0.00	0.00	0.00	Change in estimates that adjust CSM	0.00	0.00	0.00	0.00
Change in future service that results in losses or reversal of losses	0.00	0.00		0.00	Change in the FCF that do not adjust the CSM for the group of underlying insurance contracts	0.00	0.00		0.00
Contracts Initially Recognized in the Period	0.00	0.00	0.00	0.00	Contracts Initially Recognized in the Period	0.00	0.00	0.00	0.00
Change Related to Past Services	0.00	0.00		0.00	Change Related to Past Services	0.00	0.00		0.00
Effect of changes in the risk of reinsurer non-performance	0.00			0.00	Effect of changes in the risk of reinsurer non-performance	0.00			0.00
Finance (Income) Expense From Reinsurance Contracts Issued	0.00	0.00		0.00	Net income (expenses) from reinsurance contracts held	0.00	0.00		0.00
Other Changes	0.00	0.00		0.00	Other Changes				0.00
Cash Flows					Finance (Income) Expense From Reinsurance Contracts Issued	3669.54	0.00		3669.54
Premiums Received	0.00			0.00	Total amounts recognized in comprehensive income	0.00	0.00		0.00
Claims and Other Directly Attributable Expenses Paid	0.00	0.00		0.00	Other Changes				0.00
Insurance Acquisition Cash Flow	0.00			0.00	Cash Flows				0.00
Net Closing Balance	0.00	0.00	0.00	0.00	Net Closing Balance	0.00	0.00	3669.54	3669.54
Closing Insurance Contract Liabilities	0.00	0.00	0.00	0.00	Closing Reinsurance Contract Liabilities	0.00	0.00	3669.54	3669.54
Closing Insurance Contract Assets					Closing Reinsurance Contract Assets				

### 6.4.1.5.2 Reconciliation and Reconciliation Consolidation

This report compares reconciliation against the corresponding reinsurance held.

Figure 85: The Reconciliation and Reinsurance Reconciliation Consolidation Report

Reconciliation - General Measurement Model					Reinsurance Reconciliation - General Measurement Model				
Time run: 10/7/2020 1:20:26 AM					Time run: 10/7/2020 1:20:26 AM				
	Liability For Remaining Coverage Excluding Loss Component	Loss Component	Liability For Incurred Claims LIC	Total Liability	Reporting Lines	Sub Reporting Lines	Remaining Coverage	Incurred Claims	Total Liability
Opening Insurance Contract Liabilities	0.00	0.00	0.00	0.00	Opening Reinsurance Contract Liabilities				0.00
Opening Insurance Contract Assets					Opening Reinsurance Contract Assets				0.00
Net Opening Balance	0.00	0.00	0.00	0.00	Net Opening Balance		0.00	0.00	0.00
Insurance Revenue					Net income (expenses) from reinsurance contracts held				0.00
Insurance Service Expense					Reinsurance expenses		0.00		0.00
Incurred Claims And Directly Attributable Expenses		0.00	0.00	0.00	Other incurred directly attributable expenses		0.00		0.00
Changes that relate to past service-adjustment to LIC				0.00	Changes that relate to past service - adjustments to incurred claims			0.00	0.00
Losses on Onerous Contracts and the Reversal of Risk Losses		0.00		0.00	Changes that relate to future service - changes in the FCF that do not adjust the CSM for the group of underlying insurance contracts			0.00	0.00
Insurance Acquisition Cashflow Amortization	0.00			0.00	Effect of changes in the risk of reinsurer non-performance		0.00		0.00
Total Insurance Service Expense	0.00	0.00	0.00	0.00	Finance income from reinsurance contracts held		3669.54		3669.54
Insurance Service Result	0.00	0.00	0.00	0.00	Total amounts recognized in comprehensive income		3669.54	0.00	3669.54
Finance Expenses from insurance contracts issued	0.00	0.00	0.00	0.00	Investment components		0.00	0.00	0.00
Total Amount Recognized in Comprehensive Income	0.00	0.00	0.00	0.00	Other changes		0.00	0.00	0.00
Investment Component	0.00	0.00	0.00	0.00	Gain Component Allocation in Report Period		0.00		0.00
Other Changes	0.00			0.00	Cash flows				0.00
Cash flows					Premiums paid net of ceding commissions and other directly attributable expenses paid		0.00		0.00
Premiums Received	0.00			0.00	Recoveries from reinsurance			0.00	0.00
Claims and other directly attributable expenses paid	0.00	0.00		0.00	Net Closing Balance		3669.54	0.00	3669.54
Insurance Acquisition Cash flow	0.00	0.00	0.00	0.00	Closing Reinsurance Contract Liabilities		3669.54	0.00	3669.54
Net Closing Balance	0.00	0.00	0.00	0.00	Closing Reinsurance Contract Assets				
Closing Insurance Contract Liabilities	0.00	0.00	0.00	0.00					
Closing Insurance Contract Assets									

### 6.4.1.5.3 Statement of Profit or Loss and Reinsurance Financial Statement Consolidation

This report displays the consolidated statement of profit or loss with the net of reinsurance held taken into account.

Figure 86: The Statement of Profit or Loss and Reinsurance Financial Statement Consolidation Report

STATEMENT OF PROFIT OR LOSS - General Measurement Model		Reinsurance Financial Statement - General Measurement Model	
Time run: 10/7/2020 1:20:26 AM		Time run: 10/7/2020 1:20:26 AM	
	Profit/Loss		Profit/Loss
Insurance service revenue	0.00	Reinsurance Recovery	0.00
Insurance service expense	0.00	Allocation of reinsurance premiums	0.00
Allocation of reinsurance premiums		Insurance Expense Reinsurance contracts	0.00
Amounts recovered from reinsurers		Insurance Finance Expense From Reinsurance Held	0.00
Net expense from reinsurance contracts		Net Expense From Reinsurance Held	0.00
Insurance service result	0.00		
Investment income	0.00		
Insurance Finance Expense	0.00		
Insurance Finance Expense From Reinsurance Held	0.00		
Net Financial Result	0.00		
Profit/Loss	0.00		

## 6.4.2 Management Reports

This section details the Summary of Contract Groups report.

### 6.4.2.1 New Account Category

This report provides a detailed analysis of the LOB, legal entity, and accounts.

**Figure 87: The New Account Category Report**

New Account Category		Net cost with a significant possibility of a net gain		Net gain on initial recognition	Onerous, for contracts that at initial recognition are expected to be loss making.
LOB Name	Legal Entity Name	New Account	New Account	New Account	New Account
Endowment	LE_NODE	1.00		1.00	1.00
Term	LE_NODE	1.00			1.00

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### 6.4.2.2 CSM for New Contracts

This report provides a detailed analysis of the LOB, legal entity, and accounts.

## 6.5 List of Long Duration Contracts Reports

This section details the list of Long Duration Contracts Reports.

### 6.5.1 Disclosure Reports

This section details the Disclosure reports for the Long Duration Contracts.


#### 6.5.1.1 Liability Analysis

This section details the Disclosure of Information about the Liability for Future Policy Benefits LFPB RF report.

##### 6.5.1.1.1 Roll Forward Premium and Benefit

This report provides a detailed analysis of the roll forward premium and benefit.

**Figure 88: The Roll Forward Premium and Benefit Report**

 <b>Roll Forward Premium and Benefit</b> Time run: 2/11/2021 12:54:40 PM			
	Present Value of Expected Future Policy Benefits	Present Value of Expected Net Premiums	Total Liability
Opening Balance	0.00	0.00	0.00
Opening Balance At Original Discount Rate	0.00	0.00	0.00
Effect of changes from model updates	0.00	0.00	0.00
Effect of actual variances from expected experience	0.00	0.00	0.00
Experience Adjustment Impacting Liability	0.00	0.00	0.00
Effect of changes in cash flow assumptions	0.00	0.00	0.00
Adjusted beginning of year balance At Original Discount Rate	0.00	0.00	0.00
Net premium Received		0.00	0.00
Opening Balance For New Business	0.00	0.00	0.00
Benefit Payouts	0.00		0.00
Unwinding Of Discounting	0.00	0.00	0.00
Unattributed Change	0.00	0.00	0.00
Closing balance at original discount rate	0.00	0.00	0.00
Effect Of Changes In Discount Rate Assumptions	0.00	0.00	0.00
Closing Balance	0.00	0.00	0.00
Reinsurance Recoverable	0.00		0.00
Closing Balance Net Of Reinsurance Recoverable	0.00		0.00


### 6.5.1.2 Deferred Profit Liability

This section details the deferred profit liability reports.

#### 6.5.1.2.1 Roll Forward Deferred Profit Liability

This report provides a detailed analysis of the roll forward deferred profit liability.

**Figure 89: The Roll Forward Deferred Profit Liability Report**

 <b>Roll Forward Defered Profit Liability</b> Time run: 2/11/2021 12:54:41 PM	
	Defered Profit Liability
Opening Balance	0.00
Opening Balance calculated Retrospectively	0.00
Adjusted beginning of year balance	0.00
Opening Balance For New Business	0.00
Unwinding Of Discounting	0.00
Amortization	0.00
Closing Balance	0.00

### 6.5.1.3 Acquisition Cost


This section details the Acquisition Cost reports.

#### 6.5.1.3.1 Roll Forward Acquisition Cost

This report provides a detailed analysis of the roll forward acquisition cost.

**Figure 90: The Roll Forward Acquisition Cost Report**




 <b>Roll Forward Acquisition Cost</b> Time run: 2/11/2021 12:54:42 PM	
Deferred Acquisition Cost	
Opening Balance	0.00
Opening Balance For New Business	0.00
Capitalized Costs	0.00
Amortization Of Acquisition Cost	0.00
Experience Adjustment	0.00
Unattributed Change	0.00
Closing Balance	0.00

**6.5.1.3.2 Roll Forward Acquisition Cost Expense**

This report provides a detailed analysis of the roll forward acquisition cost expense.

**Figure 91: The Roll Forward Acquisition Cost Expense Report**

 <b>Roll Forward Acquisition Cost Expense</b> Time run: 2/11/2021 12:54:42 PM	
Sales Inducement Cost	
Opening Balance	0.00
Opening Balance For New Business	0.00
Capitalized Costs	0.00
Amortization Of Acquisition Cost	0.00
Experience Adjustment	0.00
Unattributed Change	0.00
Closing Balance	0.00


**6.5.1.4 Market Linked Balances**

This section provides details on the market-linked balance reports.

**6.5.1.4.1 Roll Forward Policy Holder Account Balance**

This report provides a detailed analysis of the roll forward policyholder account balance.

**Figure 92: The Roll Forward Policy Holder Account Balance Report**

 <b>Roll Forward Policy Holder Account Balance</b> Time run: 2/11/2021 12:38:24 PM	
Policy Holder Account Balance	
Opening Balance	0.00
Issuance	106997232.20
Premium received	0.00
Policy charges	-894671.58
Surrenders and withdrawals	-3058084.87
Benefit payments	-69840.54
Net transfers from (to) separate account	0.00
Interest credited	6265170.30
Other	-109239805.51
Closing Balance	0.00
Weighted-average crediting rate	0.00
Net amount at risk	0.00
Cash surrender value	0.00

**6.5.1.4.2 Roll Forward Market Risk Benefit**

This report provides a detailed analysis of the roll forward market risk-benefit.


**Figure 93: The Roll Forward Market Risk Benefit Report**

 <b>Roll Forward Market Risk Benefit</b> Time run: 2/11/2021 12:38:24 PM	
	Market Risk Benefit
Opening Balance	0.00
Opening Balance before effect of changes in the instrument-specific credit risk	0.00
Issuances	0.00
Interest accrual	0.00
Attributed fees collected	888671.58
Benefit payments	0.00
Effect of changes in interest rates	0.00
Effect of changes in equity markets	0.00
Effect of changes in equity index volatility	0.00
Actual policyholder behavior different from expected behavior	-546785.46
Effect of changes in future expected policyholder behavior	0.00
Effect of changes in other future expected assumptions	0.00
Closing Balance before effect of changes in the instrument-specific credit risk	341886.12
Effect of changes in the instrument-specific credit risk	-341886.12
Closing Balance	0.00
Reinsurance recoverable, end of year	0.00
Closing Balance net of reinsurance	0.00

**6.5.1.4.3 Roll Forward Separate Account Liability**

This report provides a detailed analysis of the roll forward separate account liability.


**Figure 94: The Roll Forward Separate Account Liability Report**

 <b>Roll Forward Separate Account Liability</b> Time run: 2/11/2021 12:38:24 PM	
	Separate Account Balance
Balance beginning of year	0.00
Premiums and deposits	106997232.20
Policy charges	-894671.58
Surrenders and withdrawals	-3058084.87
Benefit payments	-69840.54
Investment performance	0.00
Net transfers from (to) general account	0.00
Other charges	0.00
Balance end of year	102974635.21
Cash surrender value	0.00

#### 6.5.1.4.4 Roll Forward Additional Account Liability

This report provides a detailed analysis of the roll forward additional account liability.

**Figure 95: The Roll Forward Additional Account Liability Report**

 <b>Roll Forward Additional Account Liability</b> <small>Time run: 2/11/2021 12:38:24 PM</small>	
	Additional Liability
Opening Balance	0.00
Cumulative Adjustment to Benefit Expense	0.00
Assessment For Current Period	305950.50
Interest Accrual	0.00
Excess Payment	0.00
Other charges	0.00
Closing Balance	305950.50


#### 6.5.1.5 Market Linked Balances – Reconciliation

This section provides details on the market-linked balances.

##### 6.5.1.5.1 Reconciliation Policy Holder Account Balance

This report displays balance information for the reconciliation of separate accounts.

**Figure 96: Reconciliation Policy Holder Account Balance Report**

 <b>Reconciliation Policy Holder Account Balance</b> <small>Time run: 2/11/2021 11:53:20 AM</small>	
Product Name	Balances
Family Income Benefit Life Insurance	10.00
Funeral Insurance	10.00
Level Term Life Insurance	10.00
Mortgage Life Insurance	10.00
Term Life	10.00
<b>Grand Total</b>	<b>50.00</b>

##### 6.5.1.5.2 Reconciliation Separate Account Balance

This report displays balance information for the reconciliation of separate accounts.

**Figure 97: Reconciliation Separate Account Balance Report**

Reconciliation Seprate Account Balance	
Time run: 2/11/2021 11:53:20 AM	
Product Name	Balances
Family Income Benefit Life Insurance	10.00
Funeral Insurance	10.00
Level Term Life Insurance	10.00
Mortgage Life Insurance	10.00
Term Life	10.00
<b>Grand Total</b>	<b>50.00</b>

## 6.6 Subledger Reports

This section details the Subledger reports. It includes reports from the Ledger Closing Balances and Comparison tabs.

### 6.6.1 Ledger Closing Balances

This section details the reports that are present in the **Ledger Closing Balances** tab.

#### 6.6.1.1 Ledger Closing Balances

This report displays the Debit Value and Credit Value for the GL Accounts like Cash, Deferred Acquisition Cost, Insurance Contract Liabilities (BEL, CSM, and RA), and so on.

**Figure 98: Ledger Closing Balances Report**


Ledger Closing Balances		
GL Account Name	Debit Value	Credit Value
Cash	357,157,519	
Deferred Acquisition Cost	1,000	
Insurance Contract Liabilities - PV of Outflow - Expenses		1,000
Insurance Contract Liabilities - PV of Outflow - Insurance Component of Benefits		364,966,836
Insurance Contract Liabilities - RA		563
Insurance Service Expense - Amortisation of Acquisition Cost		15
Insurance Service Expense - Incurred Claims - Insurance Component	25,449,000	
Insurance Service Expense - Loss on onerous contracts	7,809,858	
Insurance Service Revenue - Insurance Component release		25,449,000
Insurance Service Revenue - RA Change	22	
Insurance Service Revenue - Recovery of Insurance Acquisition cashflows	15	
<b>Grand Total</b>	<b>390417414.09</b>	<b>390417414.09</b>

Additionally, you select the link of the GL account to view its' drill-down details.

## 6.6.1.2 Journals - Event View

This section details the Journals – Event View report.

**Figure 99: The Journals Event View Report**

 Journals - Event View					
Sr. No.	Event Name	Debit Account	Credit Account	Debit Value	Credit Value
1	Manual Adjustment104	Deferred Acquisition Cost		1,000	
1	Manual Adjustment104		Cash		1,000
2	Manual Adjustment21	Insurance Contract Liabilities - Incurred Claims		25,449,000	
2	Manual Adjustment21		Cash		25,449,000
3	Manual Adjustment102	Premium Received		382,607,519	
3	Manual Adjustment102		Premium Expected		382,607,519
4	Manual Adjustment145	Insurance Contract Liabilities - PV of Premiums		382,607,519	
4	Manual Adjustment145	Loss Component of the Liability		7,809,858	

Sr. No.	Event Name	Debit Account	Credit Account	Debit Value	Credit Value
4	Manual Adjustment145		Insurance Contract Liabilities - PV of Outflow - Expenses		1,500
4	Manual Adjustment145		Insurance Contract Liabilities - PV of Outflow - Insurance Component of Benefits		390,415,536
4	Manual Adjustment145		Insurance Contract Liabilities - RA		541
5	Manual Adjustment11	Insurance Contract Liabilities - PV of Outflow - Insurance Component of Benefits		25,449,000	
5	Manual Adjustment11		Insurance Service Revenue - Insurance Component release		25,449,000
6	Manual Adjustment18	Insurance Service Revenue - RA Change		22	
6	Manual Adjustment18		Insurance Contract Liabilities - RA		22
7	Manual Adjustment17	Insurance Service Revenue - Recovery of Insurance Acquisition cashflows		15	
7	Manual Adjustment17		Insurance Service Expense - Amortisation of Acquisition Cost		15
8	Manual Adjustment19	Insurance Service Expense - Incurred Claims - Insurance Component		25,449,000	
8	Manual Adjustment19		Insurance Contract Liabilities - Incurred Claims		25,449,000
9	Manual Adjustment5	Insurance Service Expense - Loss on onerous contracts		7,809,858	
9	Manual Adjustment5		Loss Component of the Liability		7,809,858
10	Manual Adjustment100	Cash		382,607,519	
10	Manual Adjustment100		Premium Received		382,607,519
11	Manual Adjustment101	Premium Expected		382,607,519	
11	Manual Adjustment101		Insurance Contract Liabilities - PV of Premiums		382,607,519
	Grand Total			1622397629.38	1622397629.38

### 6.6.1.3 Statement of Profit or Loss

This report displays the profit and losses that are generated by insurance services and investments for a selected reporting period.

**Figure 100: The Statement of Profit or Loss Report**

STATEMENT OF PROFIT OR LOSS		
<b>Insurance Revenue</b>		
	Amounts relating to the changes in the LRC	
	-Expected incurred claims and other expenses after loss component allocation	25449000.00
	-Change in the risk adjustment for non-financial risk for the risk	22.20
	-CSM recognised in profit or loss for the services provided	0.00
	Insurance acquisition cash flows recovery	14.85
<b>Total Insurance Revenue</b>		<b>25449037.05</b>
<b>Insurance Service Expenses</b>		
	Incurred claims and other directly attributable expenses	25449000.00
	Changes that relate to past service - adjustments to the LIC	
	Losses on onerous contracts and reversal of those losses	7809857.92
	Insurance acquisition cash flows amortisation	14.85
<b>Total Insurance Service Expenses</b>		<b>33258872.76</b>
<b>Total Insurance Service Result</b>		<b>-7809835.72</b>
<b>Insurance Finance Income</b>		<b>0.00</b>
<b>Insurance Finance Expenses</b>		<b>0.00</b>
<b>Insurance Finance Expenses (OCI)</b>		
<b>Total Financial Result</b>		<b>0.00</b>
<b>Non-Attributable Expenses</b>		
<b>Profit</b>		<b>-7809835.72</b>

## 6.6.2 Comparison

This section details the reports that are present in the **Comparison** tab

### 6.6.2.1 Ledger Closing Balances

The reports in this tab compare the Ledger closing Balances between the two CSM runs.

**Figure 101: The Ledger Closing Balances Comparison Report**

Ledger Closing Balances CSM RUN:LC_GMM_DEF_415			Ledger Closing Balances CSM RUN:LC_GMM_DEF_638		
GI Account Name	Debit Value	Credit Value	GI Account Name	Debit Value	Credit Value
Deferred Acquisition Cost	5,000		Deferred Acquisition Cost	5,000	
Insurance Service Expense - Amortisation of Acquisition Cost		833	Insurance Service Expense - Amortisation of Acquisition Cost		59
Insurance Service Revenue - Recovery of Insurance Acquisition cashflows	833		Insurance Service Revenue - Recovery of Insurance Acquisition cashflows	59	
Premium Expected	2,073,108,088		Premium Expected	2,073,108,088	
Premium Receivable		5,000	Premium Receivable		5,000
Premium Received		2,073,108,088	Premium Received		2,073,108,088

Analyze - Edit - Refresh - Export

## 7 Annexure – Technical Details

This section contains information about the technical details in the Oracle Insurance Accounting Analyzer Application.

### 7.1 Discounting Engine Interest Rates Decimal Values

When computing interest rates in the discounting engine, the Excel used for computing the interest rates contains a precision of 15 places after the decimal. However, the application stores the value with a precision of 6 places after the decimal.

For example;

The value of the interest rate in your excel is *0.233294437146026*, however, the application will store this value as *0.233294*.

### 7.2 Discounting Engine Cash Flows Decimal Values

When computing cash flows in the discounting engine, the Excel used for computing the cash flows contains a precision of 15 places after the decimal. However, the application computes the values with a precision of 31 places after the decimal.

For example;

For a cash flow amount of *591032.98*, if the discounting is done for 6 months considering the rate for every term as *0.233294*, the discounted value calculated by the application will be *582827.0470511801010228550497950952* whereas the value calculated in excel will be *582827.0457552210000*.

Hence, for a sufficiently large value of Cash Flow amount, there might be a difference in excel calculated value and value calculated by application

.



## 8 Appendix

After you perform any action in the discounting engine or the liability calculations, all the logging details are stored in, the FSI\_IIA\_DEBUG\_MESSAGE\_LOG table in the atomic schema and you can view the logging details. The following are the logging details for this process:

- **Log File Name :** DISCOUNTING\_[INFODOM NAME]\_INPUT\_VARIABLE\_CALC\_[LC OBJECT\_ID]\_[EXECUTION\_DATE]\_1\_Task1
- **Log File Path :** /scratch/ofsairfs/OFSAHOME/ftpshare/logs

(This path is configured by using the OFSAALogger.xml file that is present in the \$FIC\_DB\_HOME/conf directory)

You can also view or download the Log File by navigating to **Common Object Maintenance**, then **Operations**, and then **Batch Monitor**.

## 9 List of Financial Element Types

This section provides a list of the financial element types that are available in the **Oracle Insurance Accounting Analyzer** application. For more information, see the [Create a New Variable](#) section.

- Actual Coverage Unit
- Actual Incurred Claim Expenses
- Actual Incurred Claims
- Actual Incurred Claims Expenses Payment Current Period
- Actual Incurred Claims Expenses Payment Prior Period
- Actual Incurred Claims Expenses Prior Period
- Actual Incurred Claims Payment Current Period
- Actual Incurred Claims Payment Prior Period
- Actual Incurred Claims Prior Period
- Actual Reinsurance Coverage Unit
- Annuity Payout
- Assumed Incurred Claim Expense
- Assumed Incurred Claims
- Assumed Payout Incurred Claim Expense
- Assumed Payout Incurred Claims
- Bonus
- CSM
- Carry Over Transition Estimate
- Claim Related Expenses
- Claims Outstanding
- Contractual Face Value
- Coverage Unit
- Earned Premium
- Entity Remuneration
- Estimated Liability
- Estimated Losses
- Estimated cash Inflow
- Excess Payout
- Expense Charges
- Fair Value
- Finance Expense

- Finance Income
- General Claim Payout
- General Claims
- Gross Premium
- Incurred Claims Current Period
- Incurred Claims Expenses Current Period
- Incurred Claims Expenses Prior Period
- Incurred Claims Prior Period
- Initial Expense
- Investment Income
- Investment Linked Insurance Event Payout
- Investment Linked Maturity Payout
- Investment Linked Payout
- Investment Linked Withdrawal Payout
- Maintenance And Fixed Expense
- Maturity Payout
- Morbidity Charges
- Morbidity Claim Payout
- Mortality Charges
- Mortality Claim Payout
- Net Premium
- Option and Guarantee Cost
- Other Charges
- Policy Cancellation
- Profit Sharing
- Recoveries
- Reinsurance Ceding Commission
- Reinsurance Claim Recoverable
- Reinsurance Coverage Unit
- Reinsurance Credit Risk
- Reinsurance Expense
- Reinsurance Fair Value
- Reinsurance Incurred Claims Expenses Prior Period
- Reinsurance Investment Component

- Reinsurance Investment Component
- Reinsurance Premium
- Reinsurance Profit Commission
- Reinsurance Recoverable Prior Period
- Reinsurance Recovery Current Period Period
- Reinsurance Recovery Prior Period
- Reinsurance Risk Adjustment
- Reinsurance Risk Adjustment For Incurred Claims
- Reinsurance Risk Adjustment For Prior Claims
- Reserve
- Return On Policyholder Fund
- Risk Adjustment
- Risk Adjustment For Incurred Claims
- Risk Adjustment Incurred Claim Current Period
- Risk Adjustment Incurred Claim Prior Period
- Risk Margin
- Risk Margin For Incurred Claims
- Sales Inducement Cost
- Shareholder Remuneration
- Surrender Charges
- Surrender Payouts
- Tax Payable
- Top Up Premium
- Unit Fund Return

## 10 Increasing the Cohort ID length

If you want the cohort ID to accept more than 20 characters, you must manually increase the column length in the following tables and columns.

### Erwin Data Model Tables and Columns

You must manually increase the column length in the following tables and columns in the Erwin data model. You must also upload the Erwin data model after you make these changes.

**Table 15: The Tables and Column names to be altered in the Erwin Data Model:**

Table	Column
stg_ins_cohort_assumed_cfs	v_ri_cohort_id
stg_ins_cohort_actuals	v_ri_cohort_id
FSI_RI_GROUP_INPUT_DETAIL	v_ri_group_code
stg_ins_group_dimension_map	v_ri_group_code
stg_ins_group_dimension_map	V_GROUP_CODE
stg_cohort_master	V_COHORT_ID
dim_cohort	V_COHORT_ID
fsi_ins_group_input_detail	GROUP_CODE
fsi_ri_group_input_detail	GROUP_CODE
STG_INS_COHORT_ASSUMED_CFS	V_COHORT_ID
STG_INS_COHORT_ACTUALS	V_COHORT_ID

### Script Tables and Columns

You must manually increase the column length in the following tables and columns in the script:

**Table 16: The Tables and Column names to be altered in the Erwin Data Model**

Table	Column
FSI_IFRS17_GROUP_OUTPUT	GROUP_CODE
fsi_ifrs17_group_projections	GROUP_CODE
FSI_IFRS17_GROUP_ONEROUS_DTLS	GROUP_CODE
FSI_IFRS17_RI_GROUP_ONEROUS	GROUP_CODE
FSI_IFRS17_RI_GROUP_OUTPUT	GROUP_CODE
fsi_ins_group_cash_flows	group_id
fsi_ins_group_cash_flows	RI_GROUP_ID

# 11 References

This section covers the following topics:


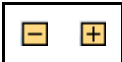



- [Hierarchy Selection](#)

## 11.1 Hierarchy Selection

When you have selected the **Filter Type** as **Hierarchy**, define the **Filter** conditions by doing the following in the **Hierarchy Selection** window:



1. From the drop-down list, select the required **Dimension**.
2. From the drop-down list, select the associated **Hierarchy**. In the **Hierarchy More** window. You can click **More** to search for a specific **Hierarchy**.
3. Select any combination of rollup points and leaf (last descendant child) values.
4. In the **New - Filter Details** window you can perform the following:



**Table 17: The Icons in the New-Filter Details Window**

Field	Description
	Click this button to search for a hierarchy member using <b>Dimension Member Alphanumeric Code</b> , <b>Dimension Member Numeric Code</b> , <b>Dimension Member Name</b> , or <b>Attribute</b> and by keying in Matching <b>Values</b> in the <b>Search</b> dialog.
	Use these icons to expand or collapse the members under a node.
	Use these icons to expand a branch or collapse a branch.
	Use these icons to focus or unfocus a selected node except the root node.
	Use these icons to toggle the display of <b>Numeric Code</b> or <b>Alphanumeric</b> code at the left of the nodes, right of the nodes, or to hide.

5. Use the following buttons to select or deselect the members:

**Table 18: The Buttons in the New-Filter Details Window**

Field	Description
	Move the selected members to the <b>Selected Members</b> pane.
	Move all the members to the <b>Selected Members</b> pane.

Field	Description
	Deselect a member selected in the <b>Selected Members</b> pane.
	Deselect all the selected members.

6. Click **OK** to save the member selection.

## 12 Band Maintenance

This section covers the following topics:

- [Access Band Maintenance](#)
- [Search for Band Definitions](#)
- [Create a New Band Definition](#)
- [Edit Band Definition](#)
- [View Band Definition](#)

### 12.1 Access Band Maintenance

You can access the **Band Maintenance** window by clicking the **Band Maintenance** element under the **Common Object Maintenance** menu from the left-hand side menu. When you click this element, the **Band Maintenance** window appears:

**Figure 102: The Band Maintenance Window**

Band Type	Created By	Creation Date	Last Modified By	Last Modification Date
POLICY_TERM	IIATEST	07/19/2018 20:40:08	IIATEST	07/25/2018 18:28:17

This window displays the existing **Band Type** definitions with the details such as **Band Type**, **Created By**, **Creation Date**, **Last Modified By**, and **Last Modification Date Calculation** definitions in the **Band Maintenance** pane. This window also enables you to define new **Band Definition**, edit the existing definitions, and view the details of the existing definitions.

### 12.2 Search for Band Definitions

The **Search** feature enables you to filter the list of existing definitions and find the definitions that you require. To search for definitions, enter the keyword in the **Band Type** field and click **Search**.

The list of **Band Type** definitions in the **Band Maintenance** table is refreshed and the definitions that match your search criteria appear.

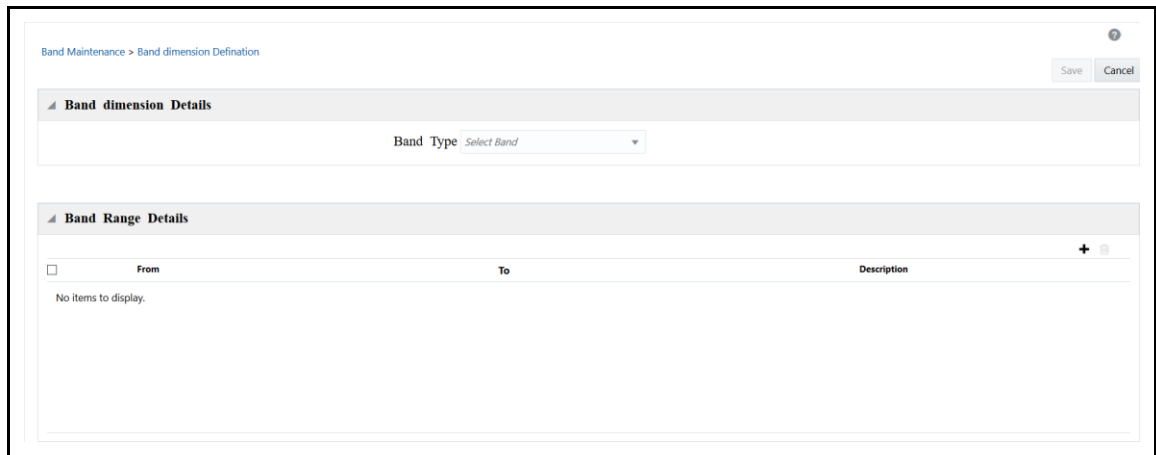
### 12.3 Create a New Band Definition


Perform the following steps to create a new **Band** definition, perform the following steps:

1. From the **Band Type** table, click **Add**, to open the **Band Dimension Definition** window.



**Figure 103: The Band Dimension Definition Window**



2. Click the drop-down list adjacent to the **Band Type** field and select a **Band Type** from the available list.
3. Enter the **Band Range** by clicking **Add**  in the **Band Range Details** table.
4. Enter the **From** and **To** values for all the band ranges. You can optionally enter descriptions for all the ranges.  
 You can also select the checkbox adjacent to a **Band Range** and click **Delete** to remove an existing **Band Range**.
5. Click **Save** to save the definition.

The saved definition is displayed in the **Band Maintenance** table of the **Band Maintenance** window.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 12.4 Edit Band Definition

Perform the following steps to edit an existing Band definition:

1. Select the check box adjacent to the **Band** definition you want to edit, from the **Band Maintenance** table.
2. Click **Edit** to open the **Band Maintenance** window.
3. Update the required fields. For more information, see [Create a New Band Definition](#).
4. Click **Save**.

The saved definition is displayed in the **Band Maintenance** table of the **Band Maintenance** window.

The **Audit Trail** pane at the bottom of the definition window displays the **Created By**, **Creation Date**, **last modified by**, and **Last modification date** details. The **User Comments** field enables you to add additional information as a comment.

## 12.5 View Band Definition

Perform the following steps to view an existing Band definition:

1. Select the checkbox adjacent to the Band definition you want to view, from the **Band Maintenance** table.
2. Click **View**.

The **Band - View** window is displayed with the definition details.

---

**NOTE** You cannot edit any of the fields in **View** mode.

## 13 Dimension Management

Dimension Management within the Infrastructure system facilitates you to categorize data into a single object as a Member; define levels and aggregate data to form the Hierarchy, and distinguish each member by defining the required Attributes. For detailed information about dimension management, see the section on **Dimension Management** in the [Oracle Financial Services Analytical Applications Infrastructure User Guide](#). This section covers the following topics:

- [Access Dimension Management](#)
- [Adding a Member Definition](#)
- [Map the Financial Element or Transaction Type to the Cash Flow Type](#)

### 13.1 Access Dimension Management

You can access the **Dimension Management** window by selecting it under the **Common Object Maintenance** menu from the left pane of the application.

### 13.2 Adding a Member Definition

You can add a member to a dimension by providing it with either a numeric or an alphanumeric code. If you are providing an alphanumeric code, then see the **Adding Member Definition** section in the [Oracle Financial Services Analytical Applications Infrastructure User Guide](#).

### 13.3 Map the Financial Element or Transaction Type to the Cash Flow Type

Mapping the **Financial Element** or the **Transaction Type** to the **Cash Flow Type** is a pre-requisite task before you can execute the **Data Loader** batch to move assumed cash flows and actual transaction data of policies or cohorts to the processing tables.

You can either use the pre-configured dimension member of the **Cash Flow** type or create your own. For more information, see the section on **Dimension Management** in the [Oracle Financial Services Analytical Applications Infrastructure User Guide](#).

#### 13.3.1 Map the Financial Element to the Cash Flow Type

Perform the following steps to map the financial element to the cash flow type:

1. Navigate to **Common Object Maintenance**, select **Dimension Management**, and then select **Member**.
2. Click **Add**.
3. In the **Dimension** drop-down, select **Financial Element**.
4. Enter values in the **Alphanumeric Code**, **Numeric Code**, and **Name** fields. Additionally, you can also select the **Generate Code** icon to automatically generate a unique numeric code.
5. In the **Member Attributes** field, in the **Cash** flow type drop-down, select the required member attribute.

6. Click **Save**.

### 13.3.2 Map the Transaction Type to the Cash Flow Type

Perform the following steps to map the transaction type to the cash flow type:

1. Navigate to **Common Object Maintenance**, select **Dimension Management**, and then select **Member**.
2. Click **Add**.
3. In the **Dimension** drop-down, select **Transaction** Type.
4. Enter values in the **Alphanumeric Code**, **Numeric Code**, and **Name** fields. Additionally, you can also select the **Generate Code** icon to automatically generate a unique numeric code. For more information, see [Oracle Financial Services Analytical Applications Infrastructure User Guide](#).
5. In the **Member Attributes** field, in the **Cash Flow Type** drop-down, select the required member attribute.
6. Click **Save**.

# 14 Batch Execution

Batch Execution refers to the process of initiating a Batch for current processing. When you submit a batch for execution, a series of commands are sent to the database concerning the defined component parameters. This, in turn, returns an array of update counts (required value definitions) when the commands are executed successfully. For detailed information about batch executions, see the section on **Batch Execution** in the [Oracle Financial Services Analytical Applications Infrastructure User Guide](#).

This chapter contains information about how to run or execute the batches required in the Oracle Insurance Accounting Analyzer application.

## 14.1 Access Batch Execution

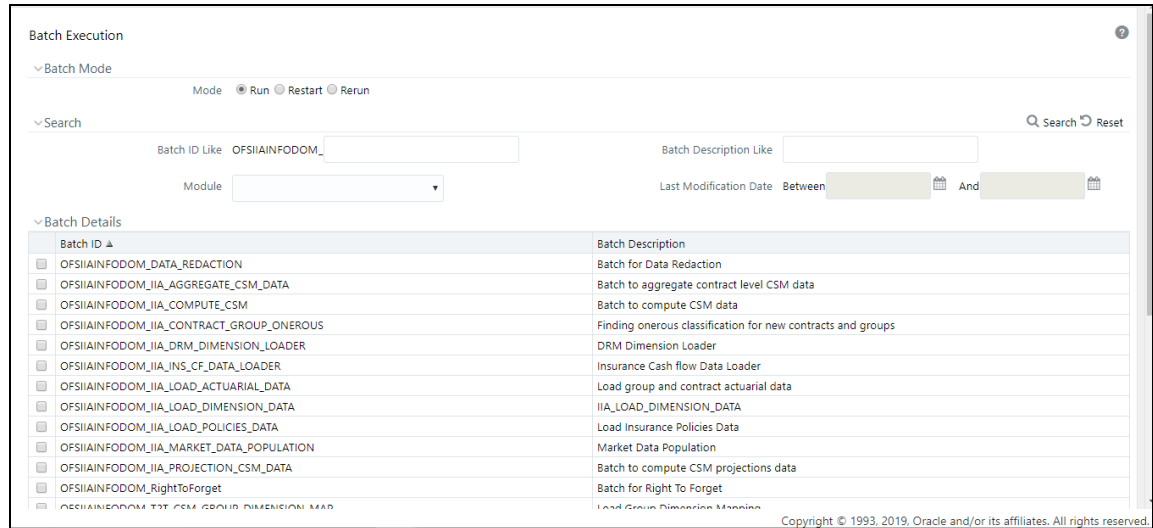
You can access the **Batch Execution** window by navigating to **Common Object Maintenance**, select **Operations**, and then select **Batch Execution** from the left- pane of the Oracle Insurance Accounting Analyzer application

## 14.2 Run or Execute the Batches

Perform the following steps to execute a batch in the **Batch Execution** window:

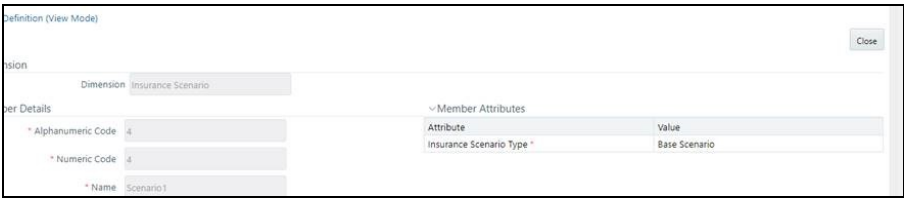
1. In the **Batch Mode** pane, select **Run** to open the **Batch Details** pane.

**Figure 104: The Batch Details Pane**



2. Select the checkbox adjacent to the **Batch ID** that has to be executed. You must execute the following batches in the sequence specified in the following table:

**Table 19: The Sequence to execute the Batches**

Execution Order	Run Name or Batch Id
1	<INFODOM>_IIA_DRM_DIMENSION_LOADER
2	<p>&lt;INFODOM&gt;_IIA_LOAD_DIMENSION_DATA</p> <p>After you load this batch, to map the insurance scenario number used in your STG table to the required insurance scenario type, you must perform the following steps:</p> <ol style="list-style-type: none"> <li>1. Navigate to <b>Common Object Maintenance</b>, select <b>Dimension Management</b>, and then <b>Member</b>.</li> <li>2. In the <b>Dimension</b> drop-down, select <b>Insurance Scenario</b> and then click <b>Edit</b>.</li> </ol> <p><b>Figure 105: Example of the Insurance Scenario dimension screen</b></p>  <ol style="list-style-type: none"> <li>3. Map the insurance scenario with the required insurance scenario type attribute.</li> <li>4. Click <b>Save</b>.</li> </ol> <p>The Insurance scenario is mapped with the insurance scenario type attribute. After you complete the preceding steps, continue executing the following batches.</p>
3	<INFODOM>_T2T_CSM_GROUP_DIMENSION_MAP
4	<INFODOM>_IIA_INS_CF_DATA_LOADER
5	<INFODOM>_IIA_LOAD_POLICIES_DATA
6	<INFODOM>_IIA_MARKET_DATA_POPULATION
7	<p>&lt;INFODOM&gt;_INPUT_VARIABLE_CALC_&lt;LIABILITY_CALCULATION_ID&gt;</p> <p>This batch only appears in the Batch Execution screen once a Liability Calculation Definition is created in the application.</p>
8	<p>&lt;INFODOM&gt;_IIA_CALCULATION_&lt;LIABILITY_CALCULATION_ID&gt;</p> <p>This batch only appears in the Batch Execution screen once a Liability Calculation Definition is created in the application.</p>

**NOTE**

If your template contains multiple FIC\_MIS\_DATEs, then the batches **<INFODOM>\_INPUT\_VARIABLE\_CALC\_<LIABILITY\_CALCULATION\_ID>** and **<INFODOM>\_IIA\_CALCULATION\_<LIABILITY\_CALCULATION\_ID>** must be executed in the following sequence:

- For the first FIC\_MIS\_DATE, execute the **<INFODOM>\_INPUT\_VARIABLE\_CALC\_<LIABILITY\_CALCULATION\_ID>** batch and then the corresponding FIC\_MIS\_DATE **<INFODOM>\_IIA\_CALCULATION\_<LIABILITY\_CALCULATION\_ID>** batch.
- If the PFTI application has been installed, then for the first FIC\_MIS\_DATE, execute the **<INFODOM>\_INPUT\_VARIABLE\_CALC\_<LIABILITY\_CALCULATION\_ID>** and then trigger the allocation rule **<INFODOM>\_IIA\_CALCULATION\_<LIABILITY\_CALCULATION\_ID>**
- For the second FIC\_MIS\_DATE, execute the second FIC\_MIS\_DATE **<INFODOM>\_INPUT\_VARIABLE\_CALC\_<LIABILITY\_CALCULATION\_ID>** batch and then execute corresponding second FIC\_MIS\_DATE **<INFODOM>\_IIA\_CALCULATION\_<LIABILITY\_CALCULATION\_ID>** batch.
- If the LC contains versions, the original batch is applicable for both (**<INFODOM>\_INPUT\_VARIABLE\_CALC\_<LIABILITY\_CALCULATION\_ID>** and **<INFODOM>\_IIA\_CALCULATION\_<LIABILITY\_CALCULATION\_ID>**) all versions.

3. In the **Batch Details** pane, click **Schedule Batch** to define a new batch or modify a pre-defined **Batch Schedule**.

For more information, see the **Batch Scheduler** section in the [Oracle Financial Services Analytical Applications Infrastructure User Guide](#).

4. In the **Task Details** toolbar, click **Exclude or Include** to exclude or include a task, or click **Hold or Release** to hold or release a task before executing the batch.

For more information, see the **Modify Task Definitions** of a **Batch** section in the [Oracle Financial Services Analytical Applications Infrastructure User Guide](#).

5. Specify the **Information Date** (mandatory) by clicking the calendar icon. The specified date is recorded for reference.

**NOTE**

You can also modify the required task parameters of the selected Batch and include the changes during the Batch rerun. For more information, see the Specify Task Details in the [Oracle Financial Services Analytical Applications Infrastructure User Guide](#).

6. Click **Execute Batch** and then select **OK** to confirm the batch execution.

An information dialog appears indicating that the batch execution was successful. Repeat steps 2 to 6 for all the batches mentioned in step 2.

## OFSAA Support

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