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# Controls and autosums in questionnaire: Insurance (quarter)

Code of the questionnaire: 13552026
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A field with a grey background has been automatically filled online. The data in this field cannot be changed, they are visible after saving.
If the data you entered are inconsistent internally or with the prefilled data, an error message appears upon checking. If errors (warnings) appear, check the data carefully and make corrections.

## CONTROLS

### Controls in table 1.1 BALANCE SHEET

| Control ID | Control formula | Clarification | Type of error |
|---|---|---|---|
| 23372 | {INS_Q1_1310}<=0 | Inconsistent data. Value must be a negative integer or zero. | Error |

### Controls in table 2.1 INCOME STATEMENT: INCOME AND EXPENSES

| Control ID | Control formula | Clarification | Type of error |
|---|---|---|---|
| 34256 | ({INS_Q2_2600}>=({INS_Q2_2610}*(-1))) | Inconsistent data in Table 2.1. Total operating costs in net sum (row 2600) cannot, as a rule, be smaller than reinsurance commissions and participation in profit in net sum (row 2610). Please note that the value entered in roe 2610 must be a negative integer or zero. | Warning |
| 34297 | {INS_Q2_2311} <= {INS_Q2_2310} | Inconsistent data in Table 2.1. "Payments of claims (gross)" (row 2310) cannot be smaller than "Loss adjustment expenses" (row 2311). | Error |
| 34300 | {INS_Q2_2610} <=  {INS_Q2_2600} | Inconsistent data in Table 2.1. "Total operating expenses (net)" (row 2600) cannot be smaller than the absolute value of "Reinsurance commissions and participation in profit" (row 2610). Please note that the value entered in roe 2610 must be a negative integer or zero. | Error |
| 34317 | {INS_Q2_2610}<=0 | Inconsistent data. Value must be a negative integer or zero. | Error |

### Controls in table 2.2 INCOME STATEMENT: RESULT

| Control ID | Control formula | Clarification | Type of error |
|---|---|---|---|
| 34295 | {INS_2390} = {INS_Q2_2800} - {INS_Q2_3000} | Inconsistent data in Table 2.2. "Result from investments" (row 2390) must be equal to the difference between "Investment income" (row 2800) and "Investment expenses" (row 3000). | Error |
| 34316 | {INS_2380} <= {INS_Q2_2820} | Inconsistent data in Table 2.2. "Income from investments, excl. real estate investments" (row 2820) cannot be smaller than "Change in value of investments (increase (–) / decrease (+))" (row 2380). | Error |
| 34319 | {INS_Q2_2320}<=0 | Inconsistent data. Value must be a negative integer or zero. | Error |

### Controls in table 2.3 INCOME STATEMENT: DETAILS

| Control ID | Control formula | Clarification | Type of error |
|---|---|---|---|
| 34336 | KUI ({INS_3030}>0), SIIS ({INS_3020}>0) | Empty field in Table 2.3. If “Social tax and employer’s unemployment insurance premiums” (row 3030) is filled in, “Salary” (row 3020) must also be filled in. | Error |
| 34395 | KUI ({INS_3020}>0) , SIIS ({INS_3030}>0) | Empty field in Table 2.3. If “Salary” (row 3020) is filled in, “Social tax and employer’s unemployment insurance premiums” (row 3030) must also be filled in. | Error |
| 36992 | ({INS_3030}*10)<=ROUND({INS_3020}*3.9) | The value for "Social tax and employer’s unemployment insurance premiums" (row 3030) seems too large compared to "Salary" (row 3020). Please check the entered data. | Error |
| 36993 | ({INS_3030}*10)>=ROUND({INS_3020}*2.7) | Please, check the data. Normally, the social security tax cannot be bigger than 39% and smaller than 27% of wages and salaries. | Warning |

### Controls across tables

| Control ID | Control formula | Clarification | Type of error |
|---|---|---|---|
| 34301 | {INS_3100} = {INS_2001} + {INS_2350} - {INS_2710} | Inconsistent data. "Result from insurance activities (+/-) " (Table 2.2 row 3100) must be equal to the sum of "Income from insurance activities (+)" (Table 2.1 row 2001) and "Reinsurance result (+/–)" (Table 2.2 row 2350) less "Expenses from insurance activities (+)" (Table 2.1 row 2710). | Error |

## AUTOSUMS

### Autosums in table 2.1 INCOME STATEMENT: INCOME AND EXPENSES

| Row name | Column name | Formula | Clarification |
|---|---|---|---|
| Income from insurance activities | Value | {INS_Q2_2010}+{INS_Q2_2200}+{INS_Q2_2030}+{INS_Q2_2100} | |
| Expenses from insurance activities | Value | {INS_Q2_2310}-{INS_Q2_2330}-{INS_Q2_2400}-{INS_Q2_2500}+{INS_Q2_2600}+{INS_Q2_2700} | |

### Autosums in table 2.2 INCOME STATEMENT: RESULT

| Row name | Column name | Formula | Clarification |
|---|---|---|---|
| Reinsurance result | Value | {INS_Q2_2020} + {INS_Q2_2040} - {INS_Q2_2320}+ {INS_Q2_2340} | |
| Result from insurance activities | Value | {INS_2001} + {INS_2350} - {INS_2710} | |
| Result from investments | Value | {INS_Q2_2800} - {INS_Q2_3000} | |
| Result of the reference period | Value | {INS_3100} + {INS_2390} + {INS_3300} + {INS_Q2_2900} - {INS_Q2_3110} | |