

Bank of England PRA

Chapter 10

Instructions regarding reporting templates

IR.26.06 — Solvency Capital Requirement — Operational risk

General comments

This section relates to annual submission of information for individual entities, ring-fenced funds, matching adjustment portfolios and remaining parts.

Template IRR.26.06.01 has to be filled in for each ring-fenced fund (RFF), matching adjustment portfolio (MAP) and remaining part. However, where a RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds.

	ITEM	INSTRUCTIONS
Z0020	Ring-fenced fund, matching adjustment portfolio or remaining part	Identifies whether the reported figures are with regard to a RFF, matching adjustment portfolio or remaining part. One of the options in the following closed list shall be used: 1 – Ring-fenced fund 2 – Matching adjustment portfolio 3 – Remaining part
Z0030	Fund/Portfolio number	Identification number for a ring-fenced fund, matching adjustment portfolio or remaining part. This number is attributed by the undertaking and must be consistent over time and is either 0 or corresponds to an entry in IR.01.03.
R0100/C0020	Life gross technical provisions (excluding risk margin)	This is technical provisions for life insurance obligations, excluding unit-linked. For these purposes, technical provisions shall not include the risk margin, and shall be without deduction of recoverables from reinsurance contracts and special purpose vehicles.
R0110/C0020	Life gross technical provisions unit-linked (excluding risk margin)	This is technical provisions for life insurance obligations where the investment risk is borne by the policyholders. For these purposes, technical provisions shall not include the risk margin, and shall be without deduction of recoverables from reinsurance contracts and special purpose vehicles.
R0120/C0020	Non-life gross technical provisions (excluding risk margin)	This is technical provisions for non-life insurance obligations. For these purposes, technical provisions shall not include the risk margin, and

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	margin)	shall be without deduction of recoverables from reinsurance contracts and special purpose vehicles.
R0130/C0020	Capital requirement for operational risk based on technical provisions	This is the capital requirement for operational risk based on technical provisions
R0200/C0020	Earned life gross premiums (previous 12 months)	Premium earned during the previous 12 months for life insurance obligations, excluding unit-linked without deducting premium ceded to reinsurance
R0210/C0020	Earned life gross premiums unit-linked (previous 12 months)	Premium earned during the previous 12 months for life insurance obligations where the investment risk is borne by the policyholders without deducting premium ceded to reinsurance
R0220/C0020	Earned non-life gross premiums (previous 12 months)	Premium earned during the previous 12 months for non-life insurance obligations, without deducting premiums ceded to reinsurance
R0230/C0020	Earned life gross premiums (12 months prior to the previous 12 months)	Premium earned during the 12 months prior to the previous 12 months for life insurance obligations, excluding unit-linked without deducting premium ceded to reinsurance
R0240/C0020	Earned life gross premiums unit-linked (12 months prior to the previous 12 months)	Premium earned during the 12 months prior to the previous 12 months for life insurance obligations where the investment risk is borne by the policy holders without deducting premium ceded to reinsurance.
R0250/C0020	Earned non-life gross premiums (12 months prior to the previous 12 months)	Premium earned during the 12 months prior to the previous 12 months for non-life insurance obligations, without deducting premiums ceded to reinsurance
R0260/C0020	Capital requirement for operational risk based on earned premiums	This is the capital requirement for operational risks based on earned premiums.
R0300/C0020	Capital requirement for operational risk before capping	This is the capital requirement for operational risk before capping adjustment

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R0310/C0020	Cap based on Basic Solvency Capital Requirement	This is the result of the cap percentage applied to the Basic SCR.
R0320/C0020	Capital requirement for operational risk after capping	This is the capital requirement for operational risk after capping adjustment.
R0330/C0020	Expenses incurred in respect of unit linked business (previous 12 months)	This is the amount of expenses incurred in the previous 12 months in respect of life insurance where the investment risk is borne by the policyholders.
R0340/C0020	Total capital requirement for operational risk	This is the capital charge for operational risk.

Not in effect