Eidgenössische Finanzmarktaufsicht FINMA
Autorité fédérale de surveillance des marchés financiers FINMA
Autorità federale di vigilanza sui mercati finanziari FINMA
Swiss Financial Market Supervisory Authority FINMA

FINMA survey and application platform (EHP)

User guide - Chart of accounts-based surveys

Bern , 1 December 2022

Laupenstrasse 27, 3003 Bern, Tel. +41 (0)31 327 91 00, www.finma.ch

Contents

Referenz:
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RZJFYVWTXCFV-2-1595

Referenz:
;
RZJFYVWTXCFV-2-1595

1 Introduction

The EHP facilitates the secure electronic submission of data to FINMA by financial intermediaries. The surveys created by FINMA can be completed in full and submitted electronically by financial intermediaries in the EHP. This document describes the processing and submission of chart of accounts-based surveys as applied to the supervision of insurance companies in accordance with the FINMA Ordinance on the Supervision of Private Insurance Companies (ISO). The EHP accordingly replaces the previous FIRST system.

2 Surveys

Chart of accounts-based surveys and the Swiss Solvency Test (SST) are always direct surveys, i.e. the financial intermediary is responsible for completing and submitting the survey.

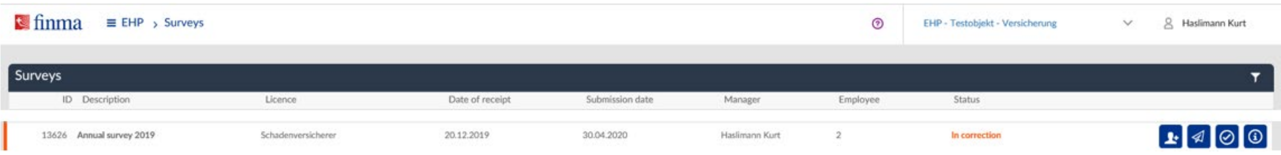
2.1 Tasks of the financial intermediary

FINMA sends the chart of accounts-based survey to the financial intermediary. The latter must complete and submit this.

The procedure for completing a chart of accounts-based survey is as follows:

1. The authorisation coordinator (AC) is informed by FINMA by email that a new survey has arrived.
2. The authorisation coordinator (AC) of the financial intermediary defines the person responsible for the survey with the role of manager (MNG). The latter is then notified of this by email. For accounting area surveys (AAS; survey for Swiss and foreign business), the AC initially only defines the accounting area manager (AAM). The latter in turn selects the managers (MNG) at the level of the individual divisions (see section 2.7).
3. The manager (MNG) if necessary assigns officers (OF) to be authorised to process the survey and/or chart of accounts. These are then notified of this by email.
4. Managers (MNG) and officers (OF) complete and review the survey.
5. The manager (MNG) or for accounting area surveys the accounting area manager (AAM) submits the survey to FINMA.

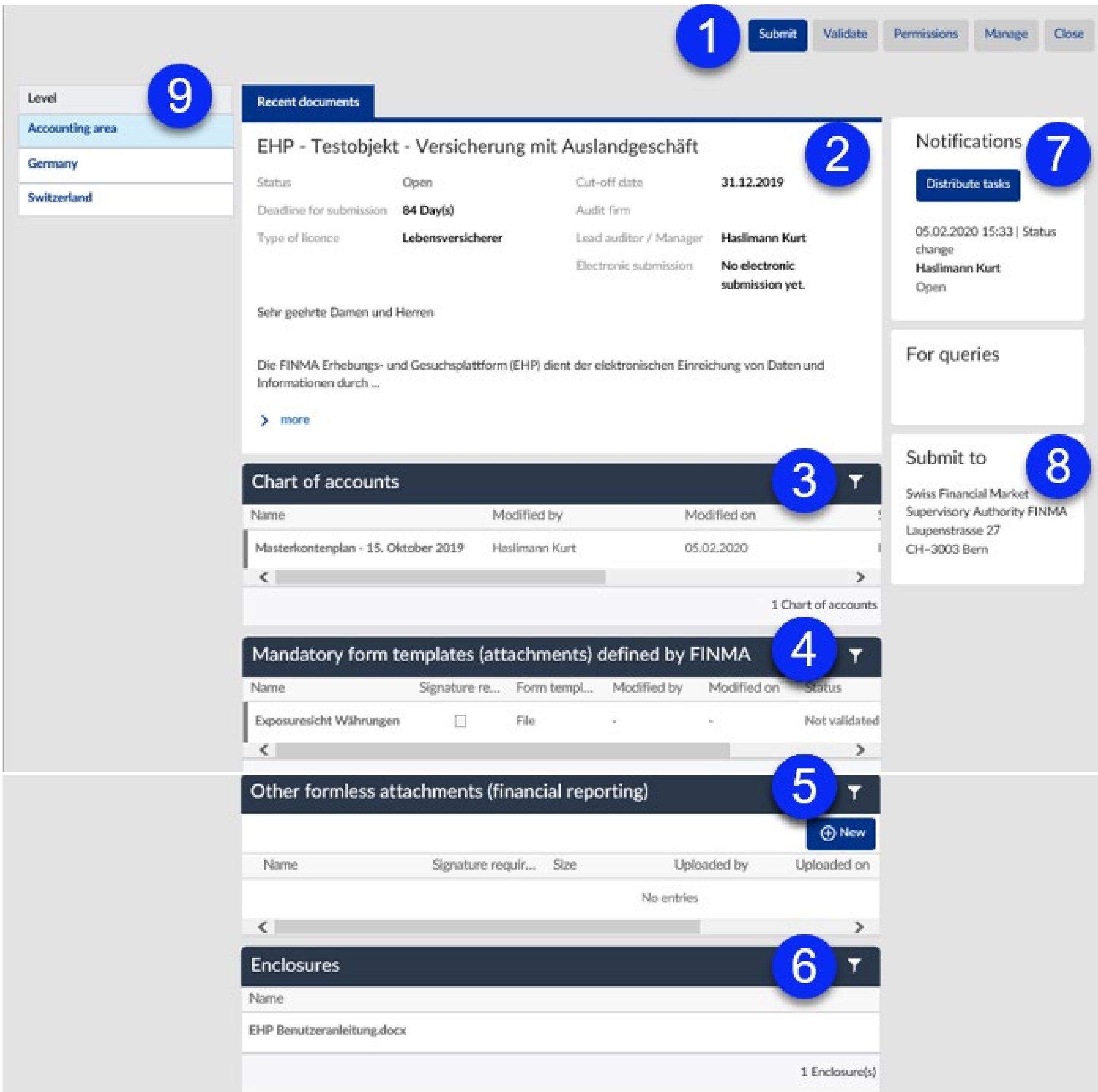
All surveys for which the user is authorised are shown in the list of surveys. The authorisation coordinator(s) see all the surveys of their institution. All other users only see those surveys for which they are authorised as managers (MNG) or officers (OF).



Element		Description
Button		Opens the filter area of the table.
Icon		Marking of surveys in support mode. FINMA can view the survey regardless of the status. Important: support mode is exclusively activated/deactivated by the financial intermediary. FINMA does not automatically receive notification when support mode is activated. This function has been developed for the assistance of support queries that are resolved by telephone, for example.
Column	ID	Identification number of the survey
Column	Name	Name of the survey
Column	Authorisation	Authorisation that the survey concerns
Column	Submission date	Date by when the survey must be submitted at the latest
Column	Manager (MNG)	This is the person at the financial intermediary responsible for the survey. The manager (MNG) is assigned by the authorisation coordinator (AC) and has the following tasks: • He/she can draw on further employees for processing by assigning officers (OF) to the survey (officers (OF) can also be assigned by the authorisation coordinator (AC)). • He/she can process, validate and submit the survey.
Column	Officer (OF)	Officers (OF) can process and validate the survey.

Element		**Description**
Column	Status	Current status of the survey
Click on table row		Opens the view for processing the survey.
Button		Opens a pop-up window for defining the staff of the survey. In an initial step the authorisation coordinator (AC) must define the responsible manager (MNG). The manager (MNG) can in turn define the officers (OF). For accounting area surveys he or she appoints the accounting area manager (AAM). • For a person to be selected as manager (MNG) or accounting area manager (AAM), he or she must be entered in authorisation management with the role of manager (MNG) (see section 3). • For a person to be selected as officer (OF), he or she must be entered in authorisation management with the role of officer (OF) (see section 3).
Button		Submits the survey to FINMA.
Button		Validates the survey.
Button		Opens a page with administrative details (e.g. submission date, deadline extension etc.) about the survey.
Button		Shows other hidden actions that for space reasons are not displayed directly.

2.2 Processing chart of accounts-based surveys



Key: depending on the survey type, the following sections are shown.

No.	Name
1	Function button
2	Introduction section
3	Chart of accounts section
4	Form templates prescribed by FINMA
5	Further attachments with freedom of design
6	Enclosures section
7	Notifications section
8	“Submit to” section
9	Access to surveys of an accounting area. This menu only exists for accounting area surveys and even there is only visible to the accounting area manager (AAM). Accounting area surveys are surveys for institutions with Swiss and foreign business. A separate survey exists for each of the divisions that are all pooled in a common accounting area survey. The managers (MNG) of the surveys each only see the survey of their own institution.

If a survey in the list of all surveys is clicked on (see section 2.1), this opens the view of the individual survey. The individual components of a survey can be edited here.

- Complete and submit chart of accounts and form templates (mandatory attachments) and further attachments with freedom of design (reporting)
- Validate chart of accounts
- Manage authorisations
- Upload attachments
- View any FINMA enclosures[1]

Surveys that are being processed by the financial intermediary (“open”, “validated” and “undergoing correction” status) cannot be viewed by FINMA.

Depending on the status of the survey and the user authorisations, the following buttons are displayed.

[1] If there are no enclosures, this is not an error. FINMA enclosures may or may not be displayed depending on the survey.

Element		**Description**
Banner	The survey is in support mode and can be viewed by FINMA.	If the survey is in support mode, a banner is displayed in the page header (activation/deactivation is carried out exclusively by the financial intermediary). In support mode FINMA can view surveys that are being processed by the financial intermediary.
Button	**Submit**	Submits the survey to FINMA. The survey can no longer be amended after submission. It is therefore necessary to check before submitting the survey that: • the chart of accounts has been completed in full and correctly • any forms have been completed in full and correctly all attachments are present that have to be delivered to FINMA at this time.

Element		Description
Button	**Validate**	Validates the survey. This status can be used to indicate to the persons involved in the survey that the survey is ready for submission. However, the survey can still be processed.
Button	**Authorisations**	Opens a pop-up window in which the manager (MNG) can authorise further staff for the survey. For a person to be selected here, he or she must hold the role of officer (OF) in the EHP. Officers (OF) cannot carry out the following actions: submit survey, activate support mode.
Button	**Activate support**	Activates support mode. (Activation is carried out exclusively by the financial intermediary). FINMA cannot view surveys that are being processed by the financial intermediary. It only sees the content of a survey in the “submitted” and ”concluded” status.

		FINMA does not automatically receive notification when support mode is activated. This function has been developed for the assistance of support queries that are resolved by telephone, for example. *Please note:* • *Only the financial intermediary can activate or deactivate support mode.* • *Support can only be activated or deactivated in the "open" and "undergoing correction" status.*
Button	**Deactivate support**	Deactivates support mode. Deactivation is carried out exclusively by the financial intermediary. FINMA can no longer view the survey as long as it is being processed by the financial intermediary.
Button	**Details**	Opens a page with details of the survey (e.g. date of submission, deadline extension etc.)

Element		Description
Button	**Close**	Closes the survey details page. The survey overview is shown again.

2.2.1 Swiss and foreign business accounting area

The special case of a survey for an accounting area with Swiss and foreign business is described in section 2.7 “Processing accounting area services”.

The Swiss institution is subject to supervision by FINMA and must prepare the annual financial statements according to Swiss legislation and present annual and supervisory reports for all divisions (including the foreign business) by means of a chart of accounts-based survey. In cases where a survey has to be completed and submitted on a cross-border basis, i.e. for both the Swiss and the foreign business, the EHP pools the surveys belonging to an accounting area to create an accounting area survey that is managed by the accounting area manager (AAM) (see also section 2.76).

- The accounting area manager (AAM) is the only person at the financial intermediary to see all the surveys of the accounting area (accounting area level, Swiss and foreign divisions) and can view these at any time.

- The processing of accounting area surveys at the level of the individual divisions is also carried out here by the managers (MNG) of the individual institutions. However, the surveys are subsequently not submitted directly to FINMA but to the accounting area manager (AAM).

- Once the surveys of all divisions have been received by the accounting area manager (AAM), he or she checks them. If everything is correct, he or she submits the overall accounting area survey to FINMA.

2.2.2 Introduction section

The details of the survey are displayed in this section.

Element		Description
Field	Institution	Name of the financial intermediary for which this survey is being carried out
Field	Status	Current status of the survey
Field	Submission deadline	Number of days until the submission deadline expires
Field	Authorisation type	The survey refers to the authorisation of the financial intermediary shown here.

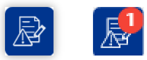
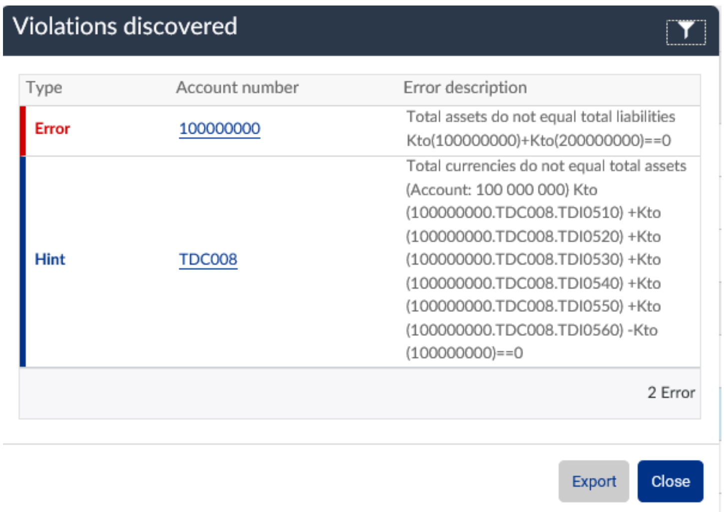
Field	Key date	Key date of the survey; the master data applicable at this time are included in the survey. If a period rather than a key date is configured by FINMA in the parameters of the survey, the term "survey period" appears here with a from/to date. The last day of the period is taken as the key date for selection of the master data.
Icon	06.02.2018	The PDF icon next to the date appears if electronic delivery has been successful. The delivery receipt (receipt of the delivery platform) can be downloaded by clicking on the PDF icon.
Icon	06.02.2018 09:04	The exclamation mark icon next to the date appears if electronic delivery has not been successful. In this case you should try again or contact FINMA (digital@finma.ch).
Button	**More**	Expands the introduction text so that the entire text becomes visible. Only appears with long introduction texts.

Referenz:
;
RZJFYVWTXCFV-2-1595

2.2.3 Chart of accounts section

The chart of accounts can be edited directly in the case of chart of accounts-based surveys.

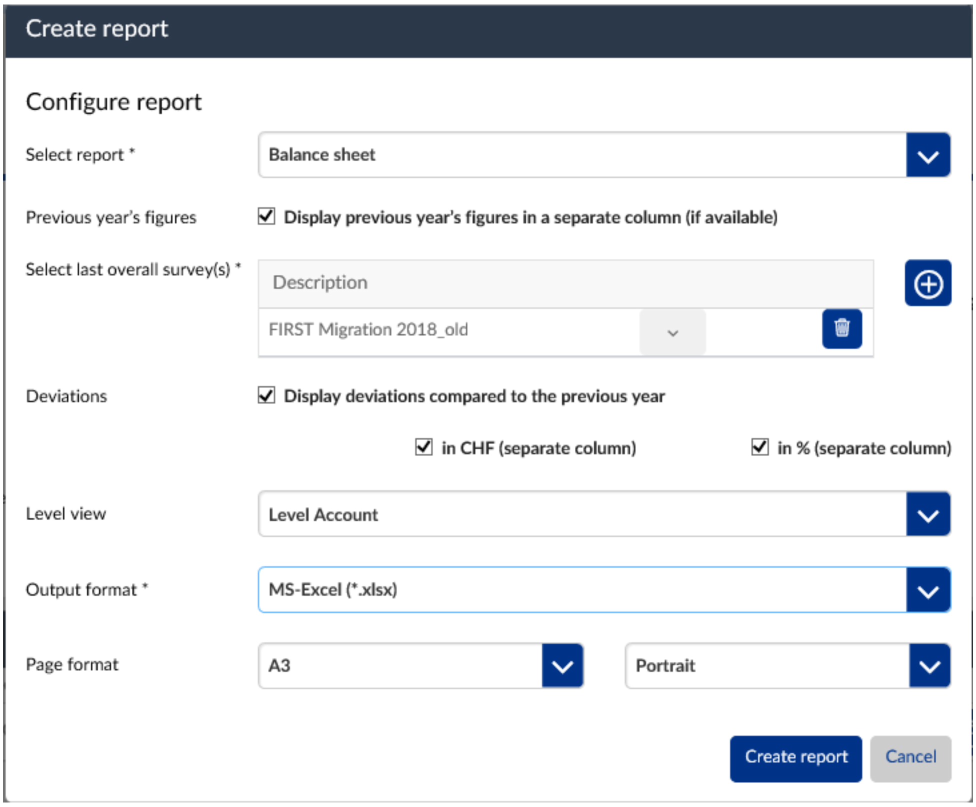
The following information and actions are available for the chart of accounts.

Element		Description
Column	Name	Name of the chart of accounts
Column	Changed by	User who most recently edited the chart of accounts
Column	Changed on	Date on which the chart of accounts was most recently edited
Column	Status	Status of the chart of accounts: • Validated (all mandatory fields are completed and plausibility requirements met. The chart of accounts can be submitted to FINMA together with the other documents.) • Not validated. Surveys with a chart of accounts in this status cannot be submitted.
Button		Indicates the number of rule violations in the chart of accounts and opens the pop-up window listing these errors. The link behind the account number opens the chart of accounts directly at the place where the rule violation has taken place. Rule violations can be exported to MS Excel. 

Element		Description
Button		Opens the pop-up window for printing a report. Depending on the type of authorisation, the following reports are available: • Balance sheet • P&L account • Survey volume • Minimum structure of annual financial statements (ISO) • Market-consistent value (MCV) / best estimate (BE) • Cash flow statement (insurance groups and conglomerates) Reports can be generated as Excel files or PDF documents. Details can be found in section 0.
Button		Export: exports the chart of accounts in a machine-readable format (XML). This allows a financial intermediary to complete the chart of accounts by machine using an in-house application (see “Import” button).
Button		Import: imports the values of the chart of accounts from an XML file. Any manual entries in the chart of accounts are replaced by the values of the import file.
Click on table row		Opens the chart of accounts.
Button		Opens the filter area of the table.

2.2.4 Creating reports

If in the chart of accounts section of a chart of accounts-based survey "Create report" (button) is clicked, this opens the "Create report" pop-up window. The individual reports can be selected here and their output format defined.



Element		Description
List	Select report	Depending on the type of authorisation, the following reports can be generated: • Balance sheet • P&L account • Survey volume • Minimum structure of annual financial statements (ISO) • Market-consistent value (MCV) / best estimate (BE): cash flow statement

Element		Description
Checkbox	Display prior-year figures in a separate column	If the survey includes prior-year figures, this option determines whether prior-year figures are to be displayed in a separate column. The checkbox inserts the list of available prior-year surveys.
	Select last overall survey(s)	• Inserts a new empty row. • Opens a list of previous surveys to be selected for display. • Moves the survey up or down in the list. • Removes the prior-year survey from the list so that its figures do not appear in the report.
Checkbox	Display deviations from previous year	The EHP inserts a column in the report to display the deviation (delta) from the previous year.
Radiogroup	Deviations	The user must select how the deviation is to be displayed: • Deviation in CHF (absolute) • Deviation in percent (relative)
Checkbox	Displays the total of all divisions as a separate column	If the report applies to multiple levels (accounting area with Swiss and foreign divisions), the report displays the total across all levels in a separate column.
List	Number of levels	Determines the number of hierarchical levels of the chart of accounts to be included in the report.
List	Output format	The report can be generated as an Excel file or PDF document.
List	Page format	Defines the page layout for PDF documents.
Button	**Create report**	The report is generated and made available in the download area of the browser.
Button	**Cancel**	Closes the pop-up window without creating the report.

Referenz:
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RZJFYVWTXCFV-2-1595

2.2.5 Form templates prescribed by FINMA

There is a form template to be completed by the financial intermediary for all mandatory attachments displayed in this section.

- File:
  FINMA provides a form template such as an Excel file that must be completed by the financial intermediary. The procedure is as follows:
  1. The user downloads the form template (button). It is made available in the download area of the browser.
  2. The template is completed, validated and if applicable signed electronically offline.
  3. It is then uploaded again to the EHP (button).

The following information is available:

Element		Description
Column	Name	Name of attachment

Element		Description
Column	Form template	Web form: • The attachment is an online form. File: • The attachment is a file that is completed offline and subsequently uploaded again.
Column	Changed by	User who most recently edited the form
Column	Changed on	Date on which the form was most recently edited
Column	Status	Status of form: • Validated (all mandatory fields are completed and plausibility requirements met. The form can be submitted to FINMA together with the other documents.) • Not validated. Surveys with a form in this status cannot be submitted.
Icon		Attachment contains an electronic signature that has not yet been submitted electronically.
Icon		Attachment contains an electronic signature that it was not possible to submit electronically.
Icon		Attachment contains an electronic signature and has been successfully submitted electronically. The material correctness of the signature will be checked at a later stage. The result of this check is not shown with this icon.
Button		Downloads the document templates prescribed by FINMA. It is made available in the download area of the browser.
Button		Opens a pop-up window for uploading a new attachment.
Button		Delete attachment.
Click on table row		File: • The attachment is downloaded and made available in the download area of the browser.
Button		Opens the filter area of the table.

2.2.6 Further attachments with freedom of design

In this section the financial intermediary has the opportunity to upload further optional attachments to the EHP.

The following information is available about the individual attachments:

Element		Description
Column	Name	Name of attachment
Column	Size	Size of the file
Column	Uploaded by	Person who uploaded the attachment
Column	Uploaded on	Date on which the attachment was uploaded
Icon		Attachment contains an electronic signature but the document has not yet been submitted electronically.
Icon		Attachment contains an electronic signature but electronic submission was not successful.
Icon		Attachment contains an electronic signature and has been successfully submitted electronically. The material correctness of the signature will be checked at a later stage. The result of this check is not shown with this icon.
Button	**New**	Opens a pop-up window for uploading a new attachment. Multiple files can be selected simultaneously. The names of individual files can be amended in the pop-up window prior to uploading.
Button		Delete attachment.
Click on table row		The attachment is downloaded and made available in the download area of the browser.
Button		Opens the filter area of the table.

The following file formats can be uploaded as attachments:

File type	File type
docx (MS Word from 2007)	.gif (image format)
.xlsx (MS Excel from 2007)	.zip (container format)
.pptx (MS PowerPoint from 2007)	.rar (container format)
.vsdx (MS Visio from 2013)	.pdf (Adobe PDF format)
.avi (video format)	.csv (text, comma-separated)
.mpg (video format)	.txt (text format)
.mp4 (video/audio format)	.msg (MS Outlook files)
.wav (audio format)	
.mp3 (audio format)	
.wma (audio format)	
.tif (image format)	
.tiff (image format)	
.png (image format)	
.jpg (image format)	
.jpeg (image format)	

2.2.7 Attachments received by FINMA

In this section all attachments and input acknowledgements are displayed that have arrived at FINMA through electronic submission or by post. A transparent overview is provided for the parties involved of which documents requiring signature have been received by FINMA and when.

Element		Description
Column	Name	Name of attachment
Column	Size	Size of the file
Column	Uploaded by	User who uploaded the attachment. As the attachments are uploaded to the EHP via an interface, a system user appears here (e.g. “System EHP”).
Column	Uploaded on	Date on which the attachment was uploaded
Click on table row		The attachment is downloaded.
Button		Opens the filter area of the table.

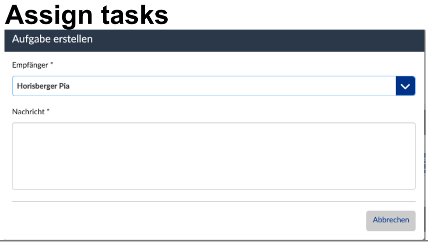
2.2.8 Enclosures section

In this section all enclosures are listed that are delivered along with a survey by FINMA (e.g. guidelines, explanations, aids).

Element		Description
Column	Name	Name of enclosure
Click on table row		The enclosure is downloaded.
Button		Opens the filter area of the table.

2.2.9 Notifications section

The notifications pad is explained here. This is located at the far right of the survey screen.

Element		Description
Notification	29.08.2018 12:43 | Statuswechsel Muster Hannes Eingereicht	Each change of status is recorded with: • the user triggering the change of status, • the new status. This information is visible for FINMA.
Button	**Assign tasks** 	Opens a pop-up window where a message for another employee involved in the survey can be entered. The message is listed in the notifications section. The “Assign tasks” function can be used by financial intermediaries without FINMA being able to view this communication.
Notification	29.08.2018 12:45 | Aufgabe Muster Hannes > Santona Fabio Diese Nachricht ist für die FINMA nicht sichtbar	The assignment of a task to another user is recorded with sender and recipient as well as the optional message text. This information is not visible for FINMA.

Element		Description
Button	...	Long texts are displayed in abridged form. The three dots open a pop-up window showing the entire text.

2.2.10 “Submit to” section

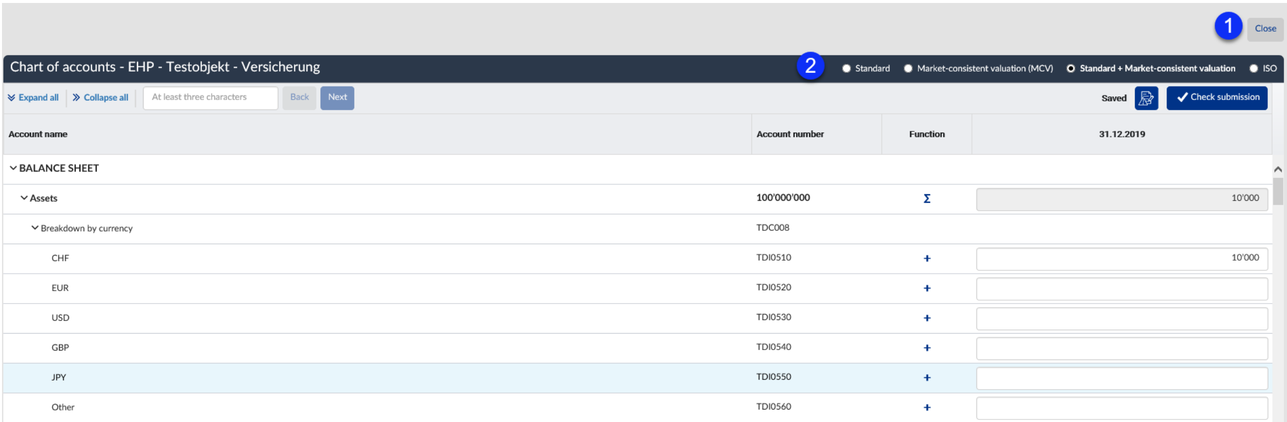
Postal address for physical submissions of survey documents (only for documents requiring signature that have to be sent physically to FINMA):

Swiss Financial Market Supervisory Authority FINMA
Ref.: EHP submission
Laupenstrasse 27
CH-3003 Bern

2.3 Editing the chart of accounts

The chart of accounts is structured hierarchically and the individual accounts are structured by topic. The chart of accounts can be edited in the “being processed” and “undergoing correction” status.

Please note: The chart of accounts behaves fairly sluggishly in Internet Explorer. It is therefore recommended as far as possible to use another browser (Chrome, Edge etc.) for processing.



Key: depending on the survey type, the following sections are shown.

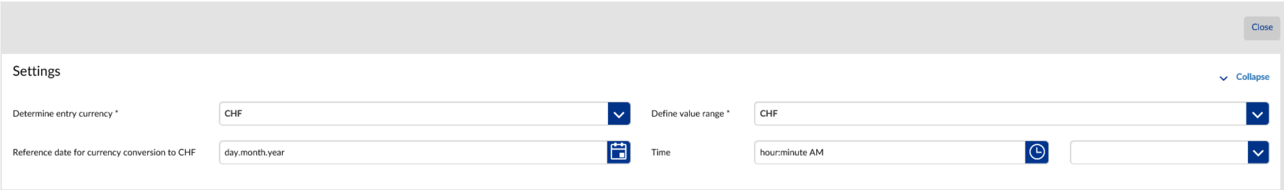
No.	Name
1	Function button
2	Chart of accounts section

The following button is shown:

Element		Description
Button	**Close**	Closes the chart of accounts page. The survey with all details is displayed again.

2.3.1 Settings

Insurance groups and conglomerates may also complete the chart of accounts in EUR or USD rather than CHF. If they do so, this must be indicated in the “settings” section. In this case the EHP automatically displays the “settings” section. The properties defined here concern the entire chart of accounts (rather than one single account). No currency conversion is carried out by the EHP when altering the currency selection. It is the responsibility of the financial intermediary to declare, record and submit the chart of accounts in the correctly selected currency.



The following information can be defined:

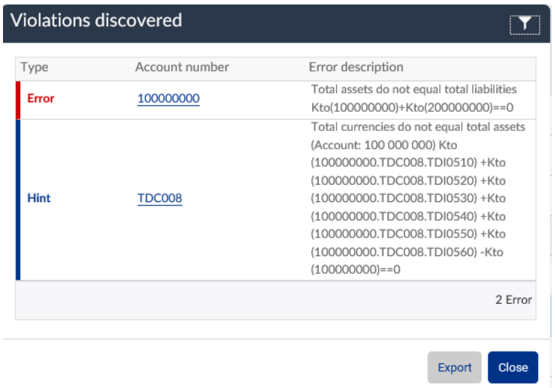
Element		Description
List	Define entry currency	Shows the currency in which the chart of accounts is recorded. CHF, EUR and USD are available for selection.
List	Define value range	Shows the value range of the figures entered: • CHF (e.g. Swiss francs) (default) • TCHF (e.g. thousands of Swiss francs) • MCHF (e.g. millions of Swiss francs)
Field	Key date for currency conversion into CHF	Key date for currency conversion into CHF
Field/list	Time	The time and time zone must be defined.
	v Collapse	Clicking on this text collapses the “settings” section.

Referenz:
;
RZJFYVWTXCFV-2-1595

2.3.2 Chart of accounts section

Depending on the status of the survey and the authorisations, the following actions are available in the table header:

Element		Description
Radiogroup	○ Standard ○ Market-consistent value (MCV) ⦿ Standard + market-consistent value ○ ISO	Switches between the various views of the chart of accounts: • Standard: standard view of chart of accounts • Market-consistent value (MCV): only market-consistent values are shown. • Standard + market-consistent value: entire contents of the individual chart of accounts • ISO: presentation of minimum structure in accordance with Insurance Supervision Ordinance (961.011).
Field	“At least three characters”	Search input field in chart of accounts. At least three characters must be entered before the search can be started. It is possible to search both by account number and by value.
Button	**Next**	Starts the search and goes to next search result.
Button	**Back**	Goes back to last search result.

Element		**Description**
Button	**Next comment**	The EHP goes to the next comment.
Button		Carries out an automatic check of the values entered based on the plausibility requirements stored in the chart of accounts.
Button		This button appears if one or more rule violations have been detected. It indicates the number of rule violations in the chart of accounts and opens a pop-up window displaying the list of errors. The link behind the account number in the pop-up window opens the chart of accounts directly at the place where the rule violation has taken place. 

Significance of individual columns:

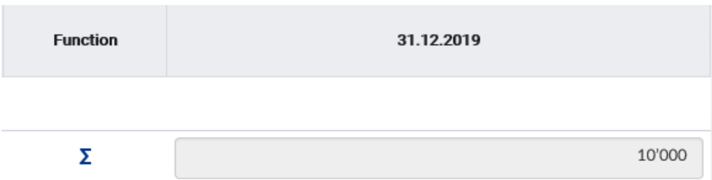
Referenz:
;
RZJFYVWTXCFV-2-1595

<table>
<tr><th>Element</th><th></th><th>Description</th></tr>
<tr><td>Column</td><td>Account number</td><td>Shows the account number</td></tr>
<tr><td>Column</td><td>Function</td><td>

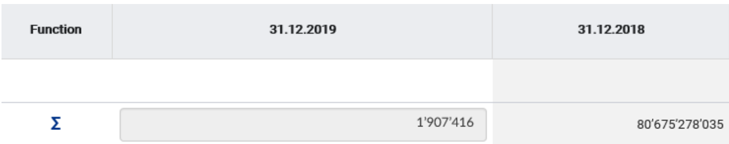
Σ: The value is automatically calculated. In this case the input field is write-protected. The formula is shown in the tooltip.
-: A negative value is expected.
+: A positive value is expected

</td></tr>
<tr><td>Column</td><td>“Date”</td><td>
The values of the individual accounts are displayed under the key date of the chart of accounts survey.
Depending on the status of the survey and the user authorisations, the fields are shown as input fields or as information or calculated values.

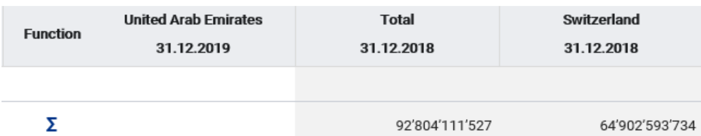
Example: chart of accounts-based survey with key date 31 December 2019



With certain surveys the prior-year figures are also displayed in a separate column. Example: survey (key date 31 December 2019) with prior-year figure (key date 31 December 2018)



In the case of accounting areas with Swiss and foreign divisions, there is an aggregated view across the charts of accounts of the individual divisions at accounting area level. Example: accounting area survey with key date 31 December 2019.



</td></tr>
</table>

Element		Description
		The following actions may be inserted behind the input fields: **Action** | [icon] | The icon opens a pop-up window in which a value list can either be imported or entered manually. (See section 0 “Value list – entering values” for details.) When the pop-up window is closed, the total amount of the value list is automatically inserted in this field.

The width of the individual columns can be temporarily adjusted with the cursor if required. It reverts to the default setting when the chart of accounts is closed.

2.4 Chart of accounts as XLSX file (Microsoft® Excel format)

The data for the chart of accounts-based survey (individual chart of accounts per insurance company) can be entered in the form of an Excel template and imported back into EHP.

2.4.1 Structure of the Excel template

C	D	E	F	G	H	I	L	M	N	O
Insurance company				31.12.2022	31.12.2022	31.12.2021				
Account name	Hierarchy level	Account number	Function	Acquisition value	Rounded value	Previous year's value	Error description Blue = Note Yellow = Warning Red = Error	Formula	Key for data mapping	Comment
Difference	0	INFO01	Σ	0	0	0		(Kto(21510(	INFO01	
BALANCE SHEET: Annual profit or annual loss (Account: 215 100 2	1	AL01	Σ	-401'020'095	-401'020'095	-391'020'095		Kto(215100	AL01	
P&L ACCOUNT: Profit/loss (Account: 733 000 000)	1	PL01	Σ	401'020'095	401'020'095	391'020'095		Kto(733000	PL01	
BALANCE SHEET	0		T							
Assets	1	100 000 000	Σ	83'898'953'203	83'898'953'203	82'683'700'170		Kto(101000	100000000	
Breakdown by currency	2	TDC008	T						100000000.TDC008	
CHF	3	TDI0510	+	65'618'684'229	65'618'684'229	62'671'683'223			100000000.TDC008.TDI0510	
EUR	3	TDI0520	+	6'701'626'873	6'701'626'873	5'723'400'239			100000000.TDC008.TDI0520	
USD	3	TDI0530	+	10'066'467'450	10'066'467'450	9'854'032'912			100000000.TDC008.TDI0530	
GBP	3	TDI0540	+	212'938'432	212'938'432	212'938'432			100000000.TDC008.TDI0540	
JPY	3	TDI0550	+	83'983'186	83'983'186	83'983'186			100000000.TDC008.TDI0550	
Other	3	TDI0560	+	1'215'253'033	1'215'253'033	4'137'662'178			100000000.TDC008.TDI0560	

2.4.2 Range of functions at a glance

Data collection in “offline mode”

– The data for the balance sheet and income statement survey sections can be entered in the Excel template in “offline mode” (no internet connection required).

Language of the Excel template

– The Excel template will be generated in the language selected in the EHP. The language (DE/FR/EN) can be selected and changed in the EHP under the “Settings” menu item.

Enter/delete values

– In the Excel template, the values can be entered and deleted in the “Input values” column provided (light yellow cells).

– *Note: All amounts must be stated in CHF. The entries must be rounded to whole CHF. The “Rounded values” column can be ignored.*

Sum accounts

– The totals (blue cells) will be calculated directly in the Excel template.

Multiple “downloading” and “uploading” of the Excel template

– When the Excel template is downloaded again from the EHP, the data already saved in the EHP will be imported into the Excel template.

– When uploading the Excel template to the EHP, existing data in the EHP will always be overwritten with the collected data from the Excel template.

Key for data mapping

– The “Key for data mapping” column shows the unique “subject key for the account”. This stays the same from survey to survey for each account and can be used to develop a technical solution (data mapping), in order to merge the required data from the systems in the insurance company (data sources) with the data destination (Excel template).

Comments

– Your own comments can be added in the “Comments” column.

– *Note: The comments will not be imported into the EHP, i.e., if the Excel template is exported again from the EHP, the cells in this column will not contain any comments.*

Unused columns

- “Input values”
- “Comments”

All other columns are protected in the Excel template and cannot be edited.

Adjust column width/row height

- The column width and row height can be adjusted in the Excel template.

Errors in data collection

- Errors in data collection will be shown in the Excel template in the “Error description” column provided. If an entered value is corrected, the error message will be re-evaluated when the cursor leaves the input field (light yellow cell).

Data quality audit

- The audit of the quality of the collected data takes place directly in the Excel template on the basis of the saved data plausibility rules in “real time”.

Second data quality audit in the EHP

- After the Excel template has been imported (“Import” function), another audit of the quality of the collected data takes place on the basis of the data plausibility rules in the EHP.
- The validation result can be displayed in the EHP by clicking on the “Rule violations” button.

2.4.3 Variants for completing the Excel template(s)

“Passing round” a “partially completed” Excel template

- Person A is responsible for data collection for the balance sheet section of the survey.

(Person A completes the Excel template with the data for the balance sheet section of the survey, then passes this on to Person B).

- Person B is responsible for data collection for the income statement section of the survey

(Person B completes the Excel template with the data for the income statement, then uploads this to the EHP).

Multiple people edit multiple, identical Excel templates

– Person A is responsible for data collection for the balance sheet section of the survey.

(Person A completes the Excel template with the data for the balance sheet section of the survey, then uploads this to the EHP).

– Person B is responsible for data collection for the income statement section of the survey (technical result).

(Person B completes the Excel template with the data for the income statement section of the survey (technical result), then uploads this to the EHP).

– Person C is responsible for data collection for the income statement section of the survey (financial result).

(Person C completes the Excel template with the data for the income statement section of the survey (financial result), then uploads this to the EHP).

Working on the Excel template together with other people at the same time (Microsoft® Office 365)

– Person A is responsible for data collection for the balance sheet section of the survey (assets).

– Person B is responsible for data collection for the balance sheet section of the survey (liabilities).

– Person C is responsible for data collection for the income statement section of the survey (technical result).

– Person D is responsible for data collection for the income statement section of the survey (financial result).

(The Excel template is only “uploaded” to the EHP once everyone has made their entries).

Data mapping

– Technical in-house application developed by the insurance company in order to merge the required data for the balance sheet and income statement sections of the survey from the productive systems in the insurance company with the Excel template (column: “Key for data mapping”).

2.4.4 Exporting the Excel template

There is a new button in the EHP – chart of accounts-based survey: “Export XLSX” (1).

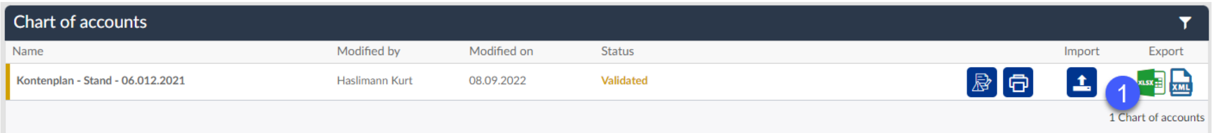


Figure 2: Exporting the Excel template from the EHP – chart of accounts-based survey

Export button: the individual chart of accounts is exported as the Excel template “.xlsx” and can be saved on the PC.

2.4.5 Importing the completed Excel template

The completed Excel template can be imported into the EHP chart of accounts-based survey at any point. Clicking on the “Import XML or Excel data format” (1) opens the data import mask.

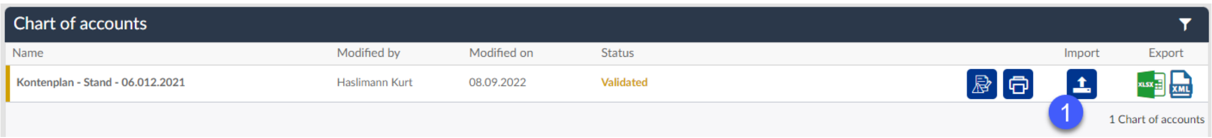
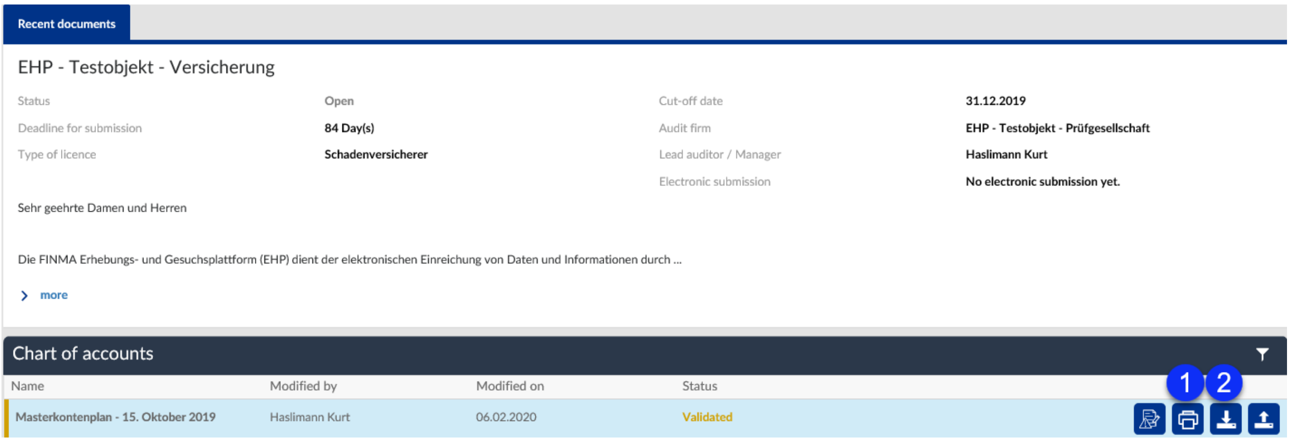


Figure 3: Importing the Excel template into the EHP – chart of accounts-based survey

Import button: the Excel template will be imported as “.xlsx” into the EHP – chart of accounts-based survey

2.5 Chart of accounts as XML file



The functions XML export (1) and XML import (2) can be selected in the "chart of accounts" section.

2.5.1 Create XML file

Please note:

The XML file is created independently by the financial intermediary.

-  Exports the chart of accounts in a machine-readable format (XML). This allows a financial intermediary to complete the chart of accounts by machine using an in-house application (see "Import" button).
- The XML file containing the chart of accounts-based data can be cached on a local computer (e.g. under "Downloads").

2.5.2 Upload XML file

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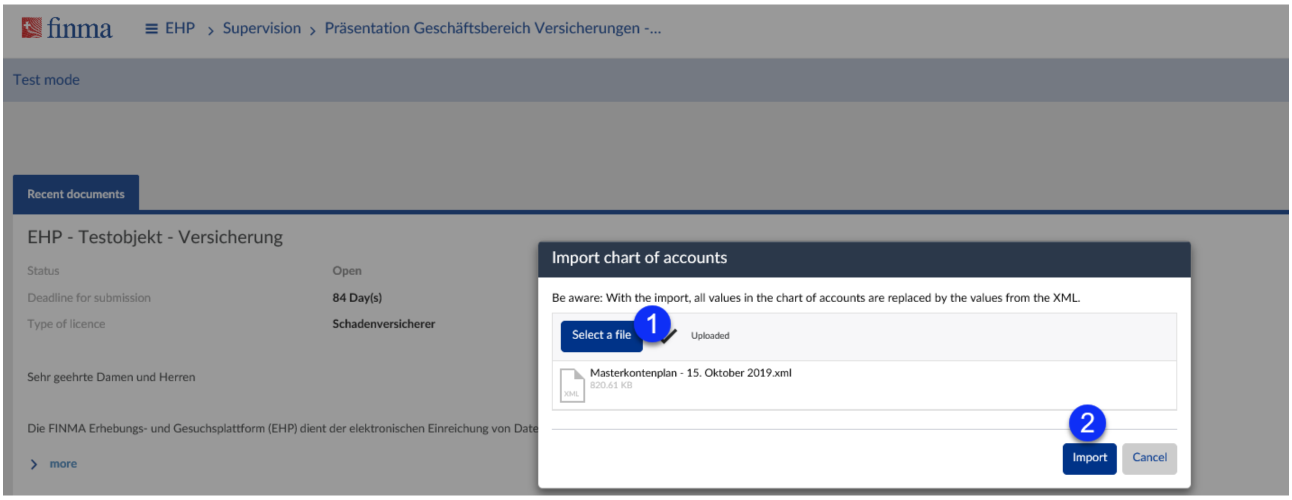
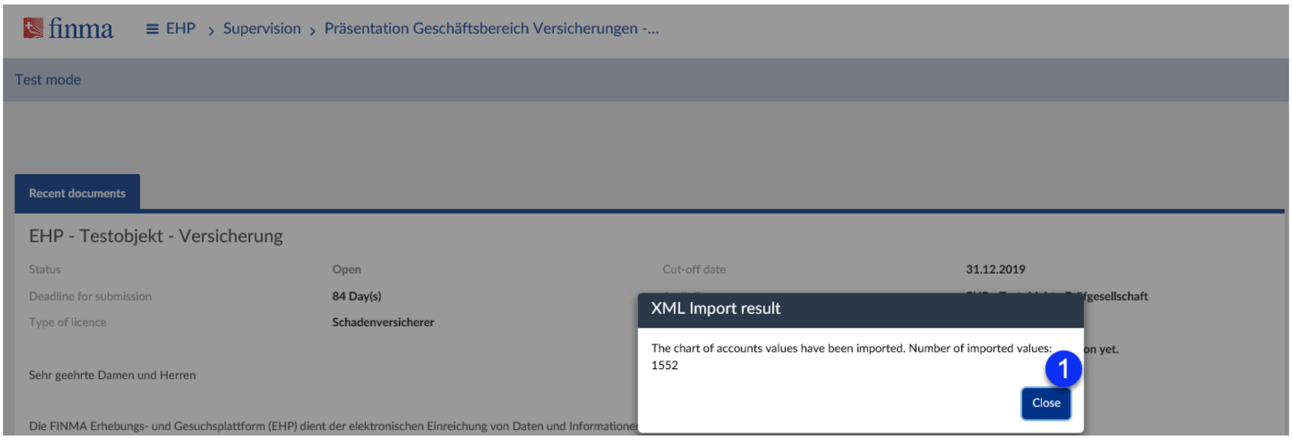


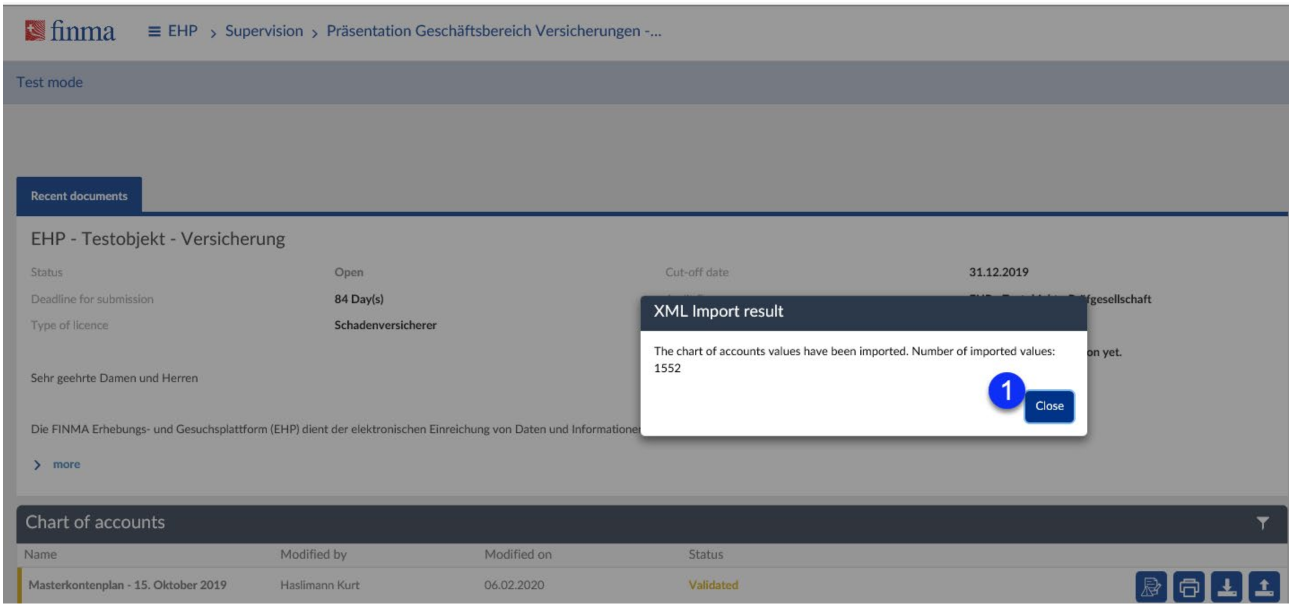
Select the XML file (1) containing the chart of accounts-based data.
Click on the “Import” button (2).

Remarks:

- The EHP only imports the interpretable values and rejects the non-interpretable ones but without aborting the import in such cases.



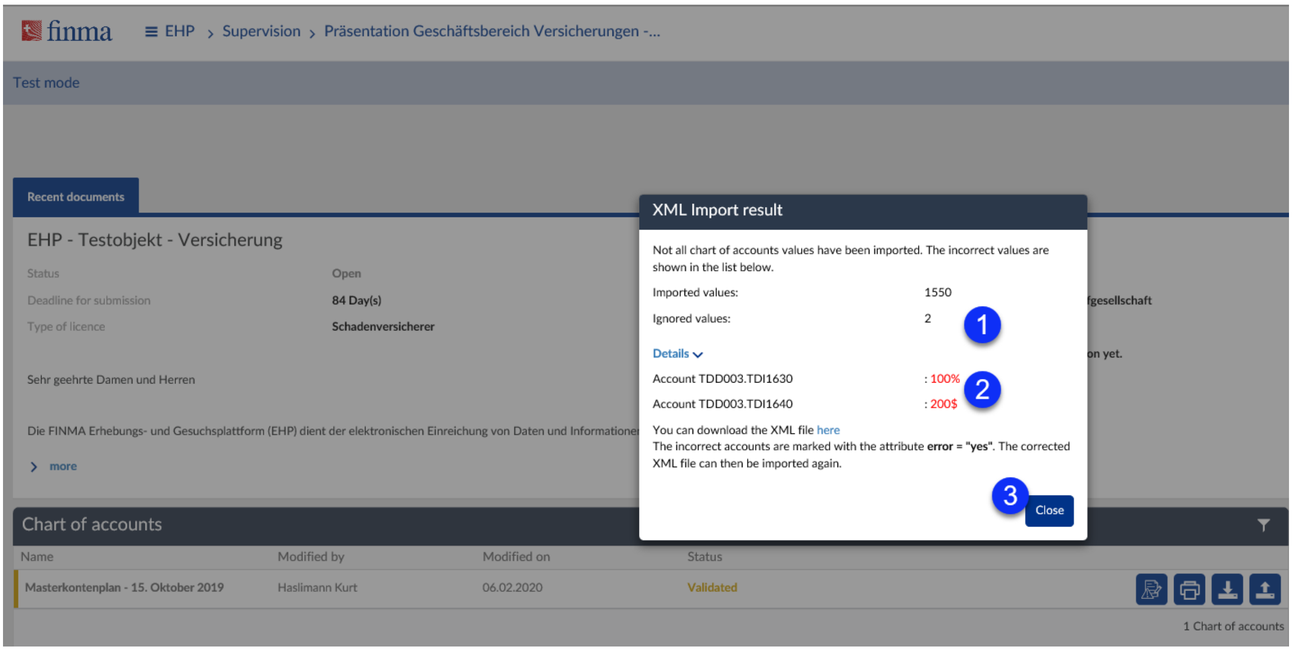
2.5.3 XML file without error message



The EHP displays a summary of the imported values at the end of the import: number of values successfully imported (1).

2.5.4 XML file with error message

The EHP displays a summary of the imported values at the end of the import: number of values successfully imported (1) plus incorrect values (2)



2.5.5 XML file validation

The data are validated, verified and processed in the EHP in accordance with the XML file delivered.

 This button appears if one or more rule violations have been detected.

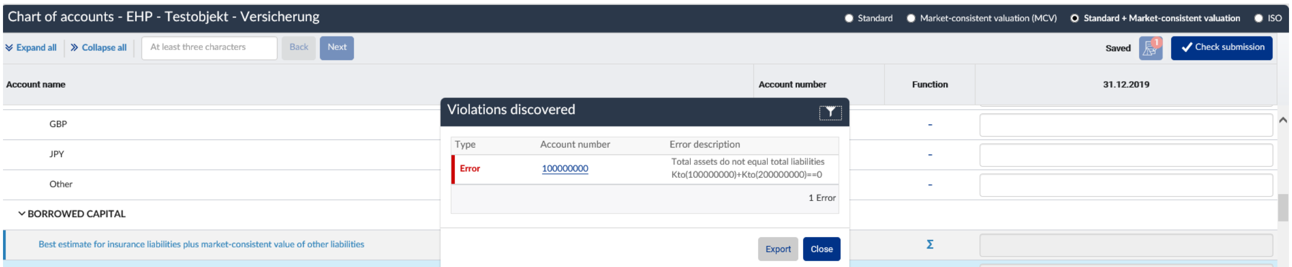
- It indicates the number of rule violations in the chart of accounts and opens a pop-up window displaying the list of errors. The link behind the account number in the pop-up window opens the chart of accounts directly at the place where the rule violation has taken place (rule violations can be exported to MS Excel). The corrected values must be checked again after error correction (“Check input”).

Types of rule violation:

- **Advice:** The advice is shown. The user does not have to confirm this to carry on with the survey.
  The survey can be submitted to FINMA.

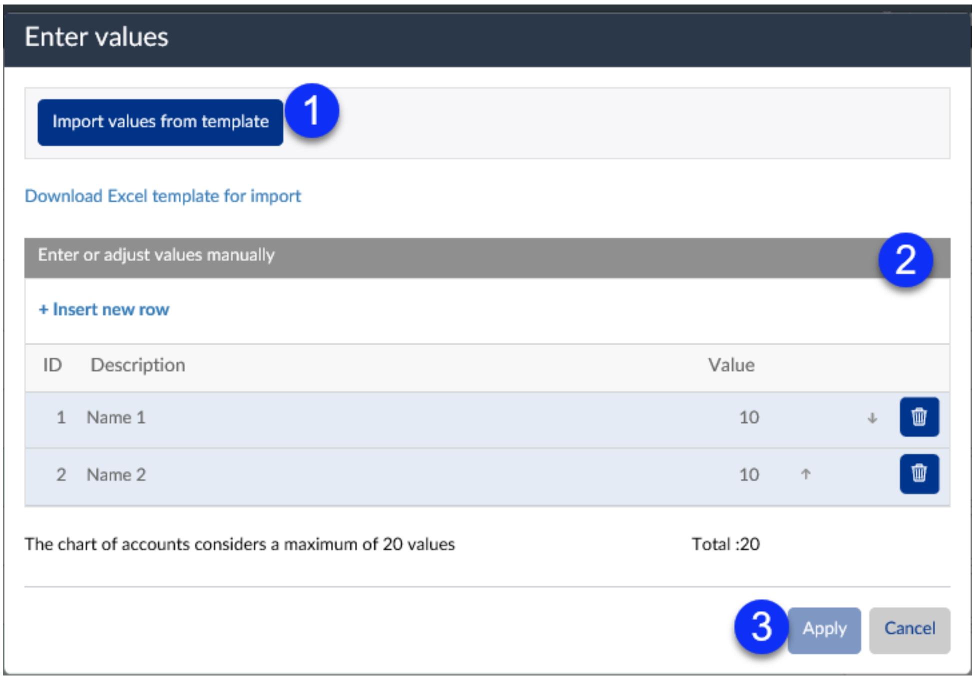
- **Warning:** The warning must be observed. The user must confirm it to carry on with the survey.
  The survey can be submitted to FINMA (“soft” check).

- **Error:** The error is shown. The user must correct the error. The survey cannot be submitted to FINMA (“hard” check).



2.6 Value list – entering values

A value list must be recorded for individual accounts. These accounts are marked with the icon in the chart of accounts behind the input field. The value lists in this pop-up window can either be imported from an Excel file or entered manually.



Key:

No.	Name
1	“Import values from template” button
2	“Enter or adjust values manually” section
3	Function button

2.6.1 “Import values from template” button

The financial intermediary can download a template via the “Download Excel template for import” link. This template is filled with the necessary information offline and subsequently uploaded to the EHP again (“Import values from template” button). The values then appear in the “Enter or adjust values manually” table and can be directly reworked there if necessary.

Element		Description
Link	Download Excel template for import	An Excel template is downloaded and made available in the download area of the browser.
Button	**Import values from template**	Opens a pop-up window for uploading the completed Excel file.

2.6.2 Enter or adjust values manually

The following actions are available for processing the values:

Element		Description
Button	**Add new row**	Inserts a new empty row.
Column	ID	Row number
Column	Name	Name of value entered
Column	Value	Amount
Button	↑ ↓	Moves the row up or down in the list. Only the rows marked in blue are included in the calculation of the total amount.
Button		Deletes the row from the list.
Field	Total	Total of all rows marked in blue

Functions:

Element		Description
Button	**Apply**	The pop-up window is closed and the total amount is added to the chart of accounts.
Button	**Cancel**	The pop-up window is closed without saving the data.

2.7 Processing accounting area surveys

The Swiss institution is subject to supervision by FINMA and must prepare the annual financial statements according to Swiss legislation and present annual and supervisory reports for all divisions (including the foreign business) by means of a chart of accounts-based survey. In cases where a survey has to be completed and submitted on a cross-border basis, i.e. for both the Swiss and the foreign business, the EHP pools the surveys belonging to an accounting area to create an accounting area survey that is managed by the accounting area manager (AAM). The accounting area manager (AAM) is responsible for all the surveys of his or her accounting area.

- The accounting area manager (AAM) is the only person at the financial intermediary to see all the surveys of the accounting area (accounting area level, Swiss and foreign divisions) and can view these at any time. However, he or she is not also authorised to process them.

- The processing of accounting area surveys at the level of the individual divisions is also carried out here by the managers (MNG) and officers (OF) of the individual institutions. However, the surveys are subsequently not submitted directly to FINMA but to the accounting area manager (AAM).

- Once the individual surveys of all divisions have been received by the accounting area manager (AAM), he or she checks them. If everything is correct, he or she submits the overall accounting area survey to FINMA.

Procedure in detail

Procedure for an accounting area survey from the perspective of the accounting area manager (AAM)
1. The authorisation coordinator (AC) is informed by FINMA by email that a new survey has arrived.
2. The authorisation coordinator (AC) of the financial intermediary defines the person responsible for the survey (accounting area manager (AAM)). The latter is then notified of this by email.
3. The accounting area manager (AAM) opens the surveys of the individual divisions and defines the respective manager (MNG) for each of them ("Authorisations" button). The latter is then notified of this by email. For this to be possible, the manager (MNG) must have been entered in the administration beforehand by the authorisation coordinator (AC) of the applicable division.
4. The manager (MNG) if necessary assigns officers (OF) to be authorised to process the survey. These are then notified of this by email.
5. Managers (MNG) and officers (OF) complete and review the survey.
6. The manager (MNG) submits the survey to the accounting area manager (AAM).
7. The accounting area manager (AAM) checks the survey. If corrections are necessary, he or she releases the survey again for correction. The manager (MNG) of the survey then receives notification of this. He or she corrects the outstanding issues and resubmits the survey to the accounting area manager (AAM).
8. The accounting area manager processes the survey at accounting area level.
9. The accounting area manager (AAM) submits the survey to FINMA.

The "view of the survey" and the available actions are explained in detail in section 2.2. This section only explains the functions additionally available to an accounting area manager (AAM) to enable the latter to fulfil his or her role as manager (MNG) responsible for the overall accounting area survey.

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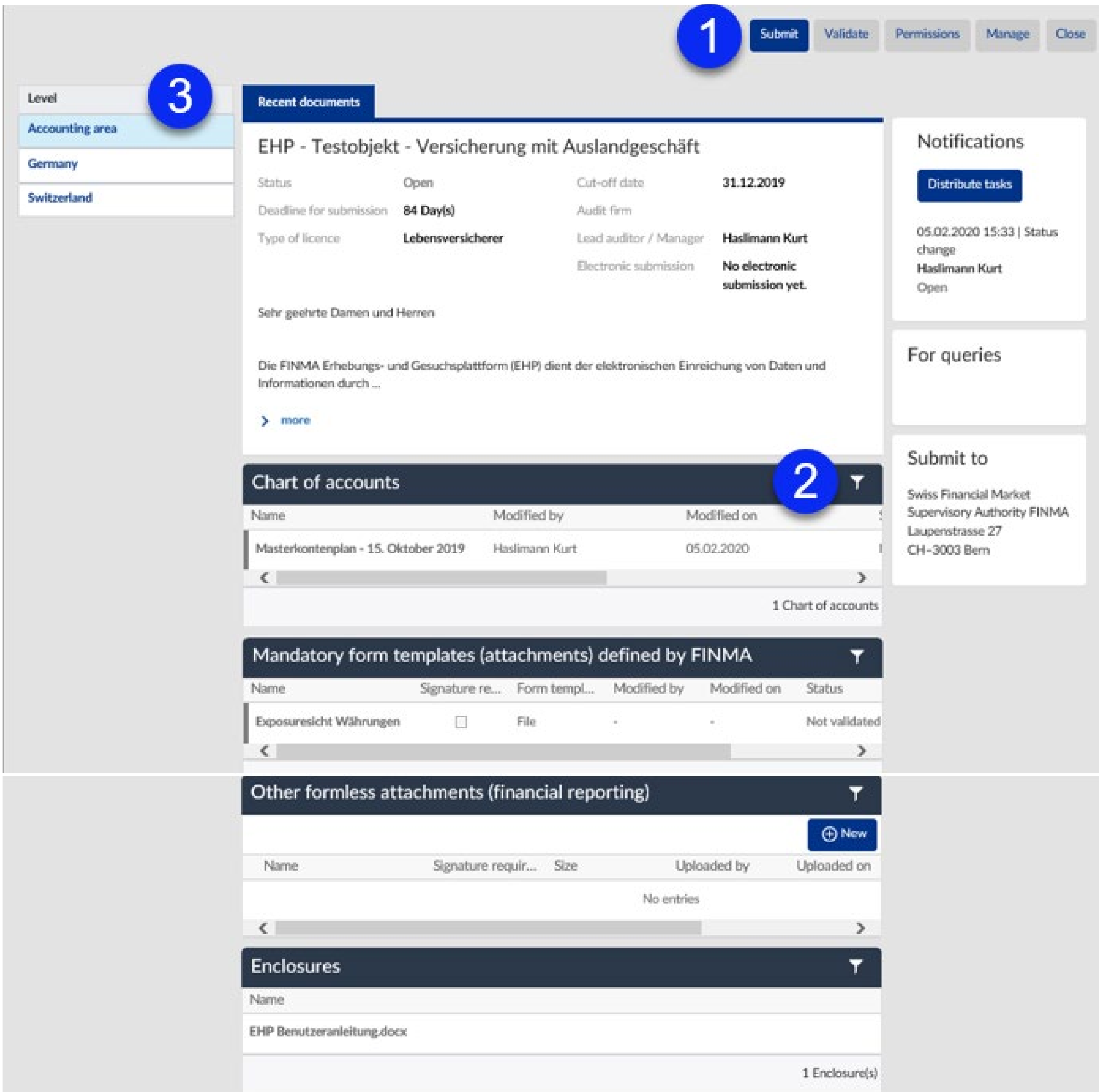


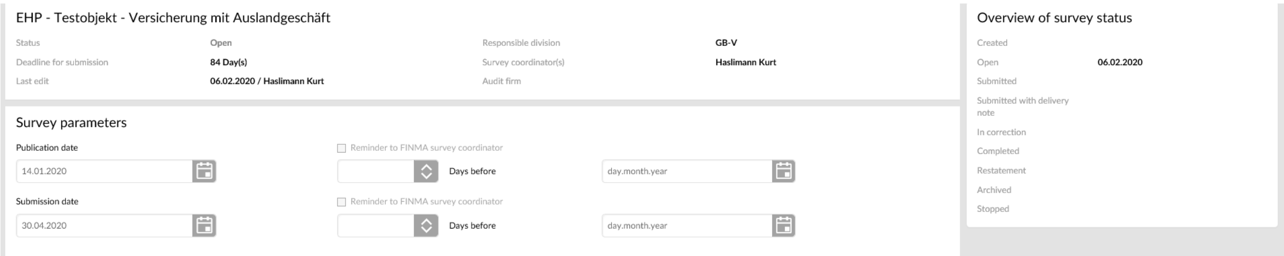
Key:
Depending on the survey type, additional functions are available in the following areas.

No.	Name
1	Function button The accounting area manager (AAM) sees the additional button “Release for correction” at the division level. He can use this to release a survey submitted to the accounting area for processing again so that it can be corrected by the manager (MNG) of the division.
2	Chart of accounts A consolidated view of the charts of accounts of the individual divisions is displayed at accounting area level.
3	Access to the surveys of an accounting area This menu only exists for accounting area surveys and even there is only visible to the accounting area manager (AAM). Accounting area surveys are surveys for institutions with Swiss and foreign business (section 2.7).

Additional buttons at the division level (Switzerland and abroad)

Element		Description
Button	**Release for correction**	This button appears on the individual survey of the division in “submitted” status. It is used by the accounting area manager (AAM) to release the individual survey again for processing by the division.

2.8 Details of the survey



Element		Description
Field	Status	Indicates the status of the survey.
Field	Submission deadline	Number of days until the submission deadline is reached
Field	Submission date	The survey must be submitted by this date at the latest.
Field	Deadline extension	Extension granted following consultation with FINMA
Field	Last processing	Shows when and by whom the survey was last processed.
Field	Key date	The relevant master data for the survey are taken for this date.
Field	Authorisation type	The survey refers to the authorisation of the financial intermediary shown here.
Field	Audit firm	Audit firm(s) assigned at the key date
Field	Manager (MNG)	Shows the person at the financial intermediary responsible for the survey.
Fields	Overview of survey status	This list indicates which survey was submitted on which date (history).
Button	**Close**	Closes the page. The user returns to the list of surveys.

Please note: for accounting area surveys this information is only available at accounting area level.

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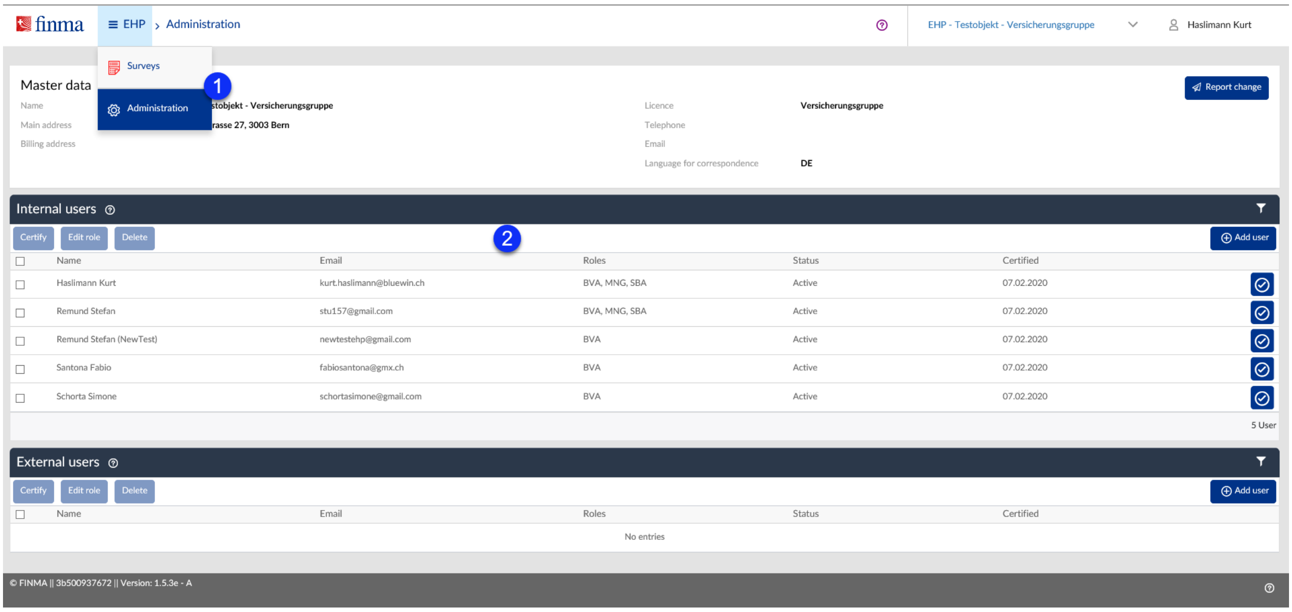
3 Authorisation management

3.1 Overview of administration

The authorisation coordinator can manage the institution's users on this page. It is also possible to review the master data of the institution and report selected changes to FINMA.



3.1.1 Master data section

The master data of the institution are displayed in this section so that they can be reviewed by the authorisation coordinator. The following changes to master data can be reported directly to FINMA via the "Report change" button:

- Main address
- Invoice address
- Contact details: telephone, email
- Correspondence language

All other changes to master data must be communicated via the known channels.

3.1.2 Add/manage users section

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The EHP distinguishes between internal and external users at financial intermediaries. These two user groups have different authorisations for the same role. The authorisation coordinator (AC) enters users working for the institution as “internal users”. These are therefore employees of the institution. Users not working for the institution are entered as “external users”. These users normally have a mandate relationship (e.g. third party assisting with a survey or request) and assume certain tasks on behalf of the institution. External users accordingly act for the institution that has explicitly authorised it for the EHP.

For the sake of transparency, internal and external users are listed in two separate tables in EHP administration.

Element		**Description**
Button	**Add user**	Opens a pop-up window in which a new user can be entered.
Field	First name	First name of user
Field	Last name	Last name of user
Field	Email	Email address of user The email address serves as the user ID: • Only one user can be entered with the same email address. • However, a user can be entered with the same email address for different financial intermediaries (e.g. mandated lawyer). • If the email address of a user is not correctly entered by the authorisation coordinator (AC), it is possible that an invitation to register may inadvertently be sent to the wrong user. FINMA draws institutions’ attention in the usage guidelines to the fact that the management of users and granting of user rights to an institution’s users lie in the responsibility of the institution in question.
Field	Role	List of all roles of the user

Element		**Description**
Field	Status	There are three different statuses: • <u>Active:</u> The user can make use of the EHP within the scope of his or her authorisations. • <u>Expired:</u> One year after the last certifying date the user loses access rights to the EHP. When accessing the system, the user receives a message that his or her user account has expired and needs to be renewed by the authorisation coordinator (AC) of the financial intermediary. • <u>Inactive:</u> Following two years of inactivity or if the authorisation coordinator (AC) deletes the user, the user account is deactivated. The user then loses access to the EHP and can no longer log into the system.
Field	Certified	Date on which the user was last certified. Both internal and external users have to be certified annually by the applicable authorisation coordinator (AC). The EHP changes the status of users who have exceeded the annual certification deadline to “expired”. If the last certification was more than two years ago, the user is deleted in the EHP.
Click on table row		Opens a pop-up window for correcting the user data.
Button		Recertifies the user.
Button		Deletes the user.

3.2 Roles

The following roles are available in the EHP:

Element		Description
AC	Authorisation coordinator	The authorisation coordinator (AC) is managed by FINMA. The AC is always an internal user. His or her tasks are: • Managing the users of his or her institution; • Defining the manager (MNG) and/or accounting area manager (AAM) (FI) of the survey; • Reporting selected changes to master data. see also the document entitled *The role of the authorisation coordinator* that has been sent separately to the registered authorisation coordinators (AC) by email.
MNG	Manager (MNG)	The authorisations of a manager (MNG) comprise: • Assuming the function of manager (MNG) for surveys. As manager (MNG), he or she can define the officers (OF) of a survey and process, validate and submit surveys. • Assuming the function of accounting area manager (AAM) for accounting area surveys. As AAM, he or she can process authorisation supplements for the entire accounting area and submit the accounting area survey to FINMA. He or she also defines the managers (MNG) for the surveys at the level of Swiss and foreign business.
OF	Officer (OF)	This role only exists at financial intermediaries (FI). The authorisations of an officer (OF) comprise: • Assuming the function of officer (OF) for surveys. As an officer (OF), he or she can process and validate surveys.