

**Financial Sector (Collection of Data) (reporting standard) determination No. 18 of 2019**

**Reporting Standard ARS 721.0 ABS/RBA Repurchase Agreements and Securities Lending**

*Financial Sector (Collection of Data) Act 2001*

I, Alison Bliss, delegate of APRA, under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001* (the Act) DETERMINE Reporting Standard ARS 721.0 ABS/RBA Repurchase Agreements and Securities Lending*,* in the form set out in the Schedule, which applies to the financial sector entities to the extent provided in paragraph 4 of the reporting standard.

Under section 15 of the Act, I DECLARE that the reporting standard shall begin to apply to those financial sector entities on 1 July 2019.

This instrument commences on 1 July 2019.

Dated: 4 June 2019

[Signed]

Alison Bliss

General Manager

Data Analytics & Insights Division

**Interpretation**

In this Determination:

***APRA*** means the Australian Prudential Regulation Authority.

***financial sector entity*** has the meaning given by section 5 of the Act.

**Schedule**

*Reporting Standard ARS 721.0 ABS/RBA Repurchase Agreements and Securities Lending* comprises the document commencing on the following page.



**Reporting Standard ARS 721.0**

**ABS/RBA Repurchase Agreements and Securities Lending**

**Objective of this Reporting Standard**

This Reporting Standard outlines the requirements for the provision of information to APRA relating to an authorised deposit-taking institution’s or registered financial corporation’s repurchase agreements and securities lending.

It includes *Reporting* *Form ARF 721.0A ABS/RBA Repurchase Agreements and Securities Lending (Option A)* and *Reporting* *Form ARF 721.0B ABS/RBA Repurchase Agreements and Securities Lending (Option B)* and the associated specific instructions.

**Authority**

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

**Purpose**

1. Information collected by *Reporting* *Form ARF 721.0A ABS/RBA Repurchase Agreements and Securities Lending (Option A)* (ARF 721.0A) and *Reporting* *Form ARF 721.0B ABS/RBA Repurchase Agreements and Securities Lending (Option B)* (ARF 721.0B) is used by the ***ABS*** and ***RBA*** for various purposes, including the compilation of Australia’s National Accounts. Aggregated data will be provided to the Financial Stability Board and may also be published. This information may also be used by ***APRA*** for prudential and publication purposes.
2. This Reporting Standard is an Economic and Financial Statistics (EFS) Reporting Standard for the purposes of *Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection* (ARS 701.0)*.*

**Application and commencement**

1. This Reporting Standard applies to an ***authorised deposit-taking institution*** (***ADI***) or ***registered financial corporation*** (***RFC***) as set out in the table below, where ‘repos and securities lending’ is measured by the sum of the values reported in items 10.4 and 18.6 on *Reporting Form ARF 720.0A/B Statement of Financial Position (Standard)/(Reduced)* (ARF 720.0A/B).

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| --- | --- |
| **Class of financial institution** | **Applicable** |
| ***ADIs*** | Yes if repos & securities lending ≥ $1b |
| ***RFCs*** | Yes if repos & securities lending ≥ $1b |

1. ***APRA*** may from time to time determine that a higher threshold will apply to a particular ***ADI*** or ***RFC*** than that specified in paragraph 4 of this Reporting Standard. If ***APRA*** does so it will notify the ***ADI*** or ***RFC*** concernedin writing.
2. This Reporting Standard applies for ***reporting periods*** ending on or after 30 September 2019.

**Information required**

1. An ***ADI*** or ***RFC*** to which this Reporting Standard appliesmust provide ***APRA*** with the information required by this Reporting Standard for each reporting period on a ***domestic books*** consolidation.
2. An ***ADI*** or ***RFC*** must complete either ARF 721.0A or ARF 721.0B.

**Method of submission**

1. The information required by this Reporting Standard must be given to ***APRA*** in electronic format, using the ‘Direct to APRA’ application or by a method (i.e. a web-based solution) notified by ***APRA***, in writing, prior to submission.

*Note*: the Direct to APRA application software (also known as D2A) may be obtained from ***APRA***.

**Reporting periods and due dates**

1. The information required by this Reporting Standard must be provided in respect of each calendar month by an ***ADI*** or ***RFC*** to which this Reporting Standard applies under paragraphs 4 or 5.
2. The information required by this Reporting Standard must be provided to ***APRA*** within 15 business days after the end of the ***reporting period*** to which the information relates.
3. ***APRA*** may, by notice in writing, change the ***reporting periods***, or specified ***reporting periods***, for a particular ***ADI*** or ***RFC***, to require it to provide the information required by this Reporting Standard more frequently, or less frequently, having regard to:
   1. the particular circumstances of the ***ADI*** or ***RFC***; and
   2. the extent to which the information is required for the purposes of the ***ABS*** or ***RBA***.
4. ***APRA*** may grant an ***ADI*** or ***RFC*** an extension of a ***due date***, in writing, in which case the new ***due date*** for the provision of the information will be the date on the notice of extension.

**Quality control**

1. All information provided by an ***ADI*** or ***RFC*** under this Reporting Standard must be the product of systems, processes and controls that have been reviewed and tested by the external auditor of the ***ADI*** or ***RFC*** as set out in *Prudential Standard APS 310* *Audit and Related Matters* for ***ADIs*** or *Reporting Standard RRS 710.0 ABS/RBA Audit Requirements for Registered Financial Corporations* for ***RFCs***. Relevant standards and guidance statements issued by the Auditing and Assurance Standards Board provide information on the scope and nature of the review and testing required from external auditors. This review and testing must be done on an annual basis or more frequently if required by the external auditor to enable the external auditor to form an opinion on the accuracy and reliability of the information provided by an ***ADI*** or ***RFC*** under this Reporting Standard.
2. All information provided by an ***ADI*** or ***RFC*** under this Reporting Standard must be subject to systems, processes and controls developed by the ***ADI*** or ***RFC*** for the internal review and authorisation of that information. These systems, processes and controls are to assure the completeness and reliability of the information provided.

**Authorisation**

1. When an officer or agent of an ***ADI*** or ***RFC*** submits information under this Reporting Standard and uses the D2A application, or other method notified by ***APRA***, it will be necessary for the officer or agent to digitally sign the relevant information using a digital certificate or other digital identity credential acceptable to ***APRA***.

**Minor alterations to forms and instructions**

1. ***APRA*** may make minor variations to:
   1. a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies; or
   2. the instructions to a form, to clarify their application to the form

without changing any substantive requirement in the form or instructions.

1. If ***APRA*** makes such a variation it must notify in writing each ***ADI*** or ***RFC*** that is required to report under this Reporting Standard.

**Interpretation**

1. Terms that are defined in ARS 701.0 appear in bold and italics in this Reporting Standard.
2. In this Reporting Standard:

***due date*** means the last day of the 15 business days provided for in paragraph 11 or, if applicable, the date on a notice of extension given under paragraph 13.

***reporting period*** means a month of a year as provided for in paragraph 10 or, if applicable, the date on a notice given under paragraph 12.

1. Unless the contrary intention appears, any reference to an Act, Prudential Standard, Reporting Standard, Australian Accounting or Auditing Standard is a reference to the instrument as in force or existing from time to time.

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| **ARF\_721\_0A: ABS/RBA Repurchase Agreements and Securities Lending (Option A)** |

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| --- | --- |
| **Australian Business Number** | **Institution Name** |
|  |  |
| **Reporting Period** | **Scale Factor** |
| Monthly |  |
| **Reporting Consolidation** |  |
| Domestic |  |

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| 1. **Repo stocks - repo characteristics** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique identifier** | **Intermediated** | **Centrally cleared** | **Counterparty sector** | **Counterparty jurisdiction** | **Repo residual maturity** | **Repo rate** | **Cash currency** | **Principal amount** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** |
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| 1. **Repo stocks - collateral characteristics** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique identifier** | **Tri-party** | **Collateral eligible for re-use** | **Collateral type** | **Collateral currency** | **Collateral residual maturity** | **Haircut** | **Collateral market value** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** |
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| 1. **Reverse repo stocks - repo characteristics** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique identifier** | **Intermediated** | **Centrally cleared** | **Counterparty sector** | **Counterparty jurisdiction** | **Repo residual maturity** | **Repo rate** | **Cash currency** | **Principal amount** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** |
|  |  |  |  |  |  |  |  |  |

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| 1. **Reverse repo stocks - collateral characteristics** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique identifier** | **Tri-party** | **Collateral eligible for re-use** | **Collateral type** | **Collateral currency** | **Collateral residual maturity** | **Haircut** | **Collateral market value** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** |
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| 1. **Securities lending stocks - securities loan characteristics** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique identifier** | **Exclusive contract** | **Intermediated** | **Centrally cleared** | **Counterparty sector** | **Counterparty jurisdiction** | **Loan residual maturity** | **Loaned security type** | **Loaned security currency** | **Loaned security market value** | **Lending fee/premium or rebate rate** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** | **(11)** |
|  |  |  |  |  |  |  |  |  |  |  |

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| 1. **Securities lending stocks - collateral characteristics** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique identifier** | **Tri-party** | **Collateral eligible for re-use** | **Collateral type** | **Collateral currency** | **Collateral residual maturity** | **Haircut** | **Collateral market value** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** |
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| 1. **Securities borrowing stocks - securities loan characteristics** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique identifier** | **Exclusive contract** | **Intermediated** | **Centrally cleared** | **Counterparty sector** | **Counterparty jurisdiction** | **Loan residual maturity** | **Borrowed security type** | **Borrowed security currency** | **Borrowed security market value** | **Borrowing fee/premium or rebate rate** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** | **(11)** |
|  |  |  |  |  |  |  |  |  |  |  |

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| 1. **Securities borrowing stocks - collateral characteristics** |

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| **Unique identifier** | **Tri-party** | **Collateral eligible for re-use** | **Collateral type** | **Collateral currency** | **Collateral residual maturity** | **Haircut** | **Collateral market value** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** |
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| 1. **Reinvestment of cash collateral from securities lending** |

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| --- | --- | --- |
|  | **Value** | **Rate of return** |
|  | **(1)** | **(2)** |
| * 1. Outstanding cash collateral from securities lending reinvested |  |  |
| * + 1. Money-market investment funds |  |  |
| * + 1. Other commingled pool |  |  |
| * + 1. Repo market |  |  |
| * + 1. Direct purchase of securities |  |  |
| * + 1. Other assets |  |  |

**Reporting Form ARF 721.0A**

**ABS/RBA Repurchase Agreements and Securities Lending (Option A)**

**Instructions**

These instructions assist completion of *Reporting Form ARF 721.0A Repurchase Agreements and Securities Lending (Option A)* (ARF 721.0A). ARF 721.0Acollects information relating to the stock of ***repurchase agreements*** (***repos***) and ***reverse repos***, and ***securities lending*** and ***securities*** ***borrowing*** by ***ADIs*** and ***RFCs****.*

Information reported in ARF 721.0Ais required primarily for purposes of the ***ABS*** and the ***RBA***. This information is required for various purposes, including the compilation of Australia’s National Accounts and the provision of aggregated information to the Financial Stability Board. This information may also be used by ***APRA*** for prudential and publication purposes.

**Reporting level**

ARF 721.0A or ARF 721.0B must be completed by each ***ADI*** and ***RFC*** to which this reporting standard applies under paragraphs 4 or 5.The choice of option is at the discretion of the ***ADI*** or ***RFC***; however, any change in the option selected must be communicated to ***APRA*** in advance.

**Reporting basis and unit of measurement**

These instructions specify the reporting basis and unit of measurement that applies to each item.

For reporting purposes, unless specified otherwise, data are to be entered as a positive number.

Report items on ARF 721.0A as at the end of the ***reporting period****.*

**Counterparties**

Include ***repurchase agreements (repos)*** and ***securities lending*** arrangements with both ***residents*** and ***non-residents****.*

Include ***repos*** and ***securities lending*** arrangements where the counterparty is either a ***related party*** or a ***non-related party***. ***Repos*** and ***securities lending*** arrangementswith entities that are consolidated within ***domestic books*** must not be reported.

**Repurchase agreements and securities lending**

Report all ***repurchase agreements*** and ***securities lending*** conducted in a principal capacity by the ***ADI*** or ***RFC*** on this form, whether the transaction is ***intermediated*** or not. Exclude ***repurchase agreements*** and ***securities lending*** conducted by the ***ADI*** or ***RFC*** acting as an agent for one or more third-party principals from reporting on this form.

Report ***collateral*** administered through a ***tri‑party agent*** on the basis of an end-month report from the ***tri-party agent***.

All ***principal amounts*** in relation to ***repurchase agreements*** and ***securities lending*** arrangementsrefer to the cash consideration (post‑***haircut***) on the initial leg of a ***repo*** or ***securities loan*** contract.

All ***collateral*** ***market values*** in relation to ***repurchase agreements*** and ***securities lending*** arrangementsrefer to the ***market value*** on ***collateral*** pre‑***haircut***.

**Values**

Report monetary amounts on ARF 721.0A in Australian dollars or the Australian dollar equivalent of the foreign currency amount.

Report closing balances at market prices effective at the reference date. Where denominated in foreign currency, convert ***market values*** in foreign currency to AUD at the spot rate effective as at the reference date.

Report values on ARF 721.0Aas whole dollars.

**Specific instructions**

Terms highlighted in ***bold italics*** are defined in ARS 701.0.

All derived fields in the form are shaded in grey and are explained in words as a mathematical expression in these instructions.

Examples included under ‘Include’ and ‘Exclude’ must not be taken as an exhaustive list of items to be included or excluded.

Each ***repo***, ***reverse repo***, ***securities lending*** transaction and ***securities borrowing*** transactionmust be assigned a ***unique transaction identification number*** for reporting purposes.

1. **Repo stocks – repo characteristics**

Item 1 collects information on ***repos*** outstanding as at the end of the ***reporting period***. Characteristics of each ***repo*** must be reported against the ***repo’s*** ***unique transaction identification number***. Each ***repo*** must only be reported once in item 1.

**SBR:** submit item 1 with accounting type of credit (liability).

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| **Column 1** | Report the ***unique transaction identification number***.  **Unit of measurement**: report column 1 as an alphanumeric value. |
| **Column 2** | Report whether the ***repo*** was ***intermediated****.*  **Unit of measurement**: report column 2 as Y or N. |
| **Column 3** | Report whether the ***repo*** was ***centrally cleared****.*  **Unit of measurement**: report column 3 as Y or N. |
| **Column 4** | Report the ***repo*** counterparty sector.  **Unit of measurement**: report column 4 as text selected from the counterparty sector list below.  The counterparty sector list options are:   * ‘RBA’ for ***RBA***; * ‘ADI’ for ***resident ADIs***; * ‘RFC’ for ***resident registered financial corporations***; * ‘CBA’ for ***resident central borrowing authorities***; * ‘CCP’ for ***resident clearing houses and central counterparties***; * ‘Auxiliary’ for any ***resident financial auxiliaries*** other than ***clearing houses and central counterparties***; * ‘Insurance’ for ***resident insurance corporations***; * ‘Superannuation’ for ***resident superannuation funds***; * ‘MMIF’ for ***resident money-market investment funds***; * ‘ETF’ for ***resident exchange-traded funds***; * ‘Other NMMIF’ for any ***resident*** ***non-money-market financial investment funds*** other than ***exchange-traded funds***; * ‘Other FI’ for any ***resident financial institutions*** other than those reported above; * ‘REIT’ for ***resident REITs****;* * ‘Other PNFIF’ for any ***resident*** ***private non-financial investment funds*** other than ***REITs***; * ‘Other PNFC’ for ***resident other private non-financial corporations***; * ‘Government’ for ***Commonwealth general government***; * ‘Other resident’ for any ***residents*** other than those reported above; * ‘Non-resident bank’ for ***non-resident*** ***banks***; * ‘Non-resident superannuation’ for ***non-resident*** ***superannuation funds***; and * ‘Other non-resident’ for any ***non-residents*** other than those reported above. |
| **Column 5** | Report the ***repo*** counterparty ***jurisdiction***.  **Unit of measurement**: report column 5 as a two-letter ISO 3166 country code. |
| **Column 6** | Report the ***residual*** ***maturity*** of the ***repo***.  **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day for a ***repo*** with a defined ***term*** or as “-1” for an undefined (open) ***repo***. |
| **Column 7** | Report the ***repo rate****.*  **Unit of measurement**: report column 7 as an annualised percentage rate to two decimal places. |
| **Column 8** | Report the ***cash currency***.  **Unit of measurement**: report column 8 as a three-letter ISO 4217 currency code. |
| **Column 9** | Report the value of the ***principal amount***. |

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| **Item 1** | For each ***repo*** transaction outstanding as at the end of the ***reporting period***, provide a ***unique transaction identification number*** anddetails on the ***repo*** – whether the ***repo*** was ***intermediated*** and/or ***centrally cleared***, the counterparty sector, counterparty ***jurisdiction***, ***residual*** ***maturity*** of the ***repo***, ***repo rate***, the ***cash currency*** and the ***principal amount***. |

1. **Repo stocks – collateral characteristics**

Item 2 collects information on ***repos*** outstanding as at the end of the ***reporting period***. Report detail on the characteristics of each piece of ***collateral*** sold under the ***repo*** against the ***repo’s*** ***unique transaction identification number***.

For example, if two pieces of ***collateral*** have been sold under a single ***repo***, there must be two entries against the ***unique transaction identification number*** in item 2 – one for each piece of ***collateral***. If one piece of ***collateral*** is used under multiple ***repos***, then the ***collateral*** must be apportioned and reported separately for each ***repo***.

**SBR:** submit item 2 with accounting type of credit (liability), except for column 8.

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| **Column 1** | Report the ***unique transaction identification number***.  **Unit of measurement**: report column 1 as an alphanumeric value. |
| **Column 2** | Report whether the ***collateral*** is managed by a ***tri-party agent****.*  **Unit of measurement**: report column 2 as Y or N. |
| **Column 3** | Report whether the ***collateral*** is ***available for re-use***.  **Unit of measurement**: column 3 as Y or N. |
| **Column 4** | Report the ***collateral*** type.  **Unit of measurement**: report column 4 as text selected from the ***collateral*** type list below.  The ***collateral*** type list options are:   * ‘ST AGS’ for ***short-term*** ***Australian Government Securities***; * ‘LT AGS’ for ***long-term*** ***Australian Government Securities***; * ‘ST SGS’ for ***short-term*** ***semi‑government securities***; * ‘LT SGS’ for ***long-term*** ***semi‑government securities***; * ‘NCD’ for ***negotiable certificates of deposit*** (***NCDs***)issued by ***resident*** ***ADIs***; * ‘Other ST ADI’ for ***commercial paper*** and other ***short-term debt securities*** (other than ***NCDs***)issued by ***resident ADIs***; * ‘Covered bond’ for ***covered bonds*** issued by ***resident ADIs***; * ‘Other LT ADI’ for ***long-term*** ***debt securities*** other than ***covered bonds*** issued by ***resident ADIs***; * ‘ST RFC’ for ***short-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ‘LT RFC’ for ***long-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ‘ST PNFC’ for ***short-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘LT PNFC’ for ***long-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘ST ABS’ for ***short-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ‘LT ABS’ for ***long-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ‘ST other resident’ for any ***short-term*** ***debt securities*** issued by ***residents*** other than those reported above; * ‘LT other resident’ for any ***long-term*** ***debt securities*** issued in Australia by ***residents*** other than those reported above; * ‘ST supra’ for ***short-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ‘LT supra’ for ***long-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ‘ST other non-resident’ for any ***short-term*** ***debt securities*** issued by ***non-residents*** other than those reported above; * ‘LT other non-resident in Australia’ for any ***long-term*** ***debt securities*** issued in Australia by ***non-residents*** other than those reported above; * ‘LT other non-resident offshore’ for any ***long-term*** ***debt securities*** issued offshore by ***non-residents*** other than those reported above; * ‘Equity’ for ***equity securities*** (including ***preference shares***); and * ‘Other’ for any other assets not reported above. |
| **Column 5** | Report the ***collateral*** currency.  **Unit of measurement**: report column 5 as a three-letter ISO 4217 currency code. |
| **Column 6** | Report the ***residual maturity*** of the ***collateral***.  **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day. For ***long‑term asset‑backed securities*** and ***equity securities****,* the data field must be reported as “-1”. |
| **Column 7** | Report the ***haircut***.  **Unit of measurement**: report column 7 as a per cent to two decimal places. |
| **Column 8** | Report the ***market value*** of the ***collateral***.  **SBR:** accounting type debit (asset) |

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| **Item 2** | For each ***repo*** transaction outstanding as at the end of the ***reporting period***, provide a ***unique transaction identification number*** and details on the ***collateral*** – whether the ***collateral*** is managed by a ***tri-party agent*** and/or ***available for re-use***, the ***collateral*** type, ***collateral*** currency, ***collateral*** ***residual maturity***, ***haircut*** and the ***collateral*** ***market value***. |

1. **Reverse repo stocks – repo characteristics**

Item 3 collects information on ***reverse repos*** outstanding as at the end of the ***reporting period***. Report characteristics of the ***reverse repo*** against the ***reverse repo’s*** ***unique transaction identification number***. Report each ***reverse repo*** only once in item 3.

**SBR:** submit item 3with accounting type of debit (asset).

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| **Column 1** | Report the ***unique transaction identification number***.  **Unit of measurement**: report column 1 as an alphanumeric value. |
| **Column 2** | Report whether the ***repo*** was ***intermediated****.*  **Unit of measurement**: report column 2 as Y or N. |
| **Column 3** | Report whether the ***repo*** was ***centrally cleared****.*  **Unit of measurement**: report column 3 as Y or N. |
| **Column 4** | Report the ***repo*** counterparty sector.  **Unit of measurement**: report column 4 as text selected from the counterparty sector list below.  The counterparty sector list options are:   * ‘RBA’ for ***RBA***; * ‘ADI’ for ***resident ADIs***; * ‘RFC’ for ***resident registered financial corporations***; * ‘CBA’ for ***resident central borrowing authorities***; * ‘CCP’ for ***resident clearing houses and central counterparties***; * ‘Auxiliary’ for any ***resident financial auxiliaries*** other than ***clearing houses and central counterparties***; * ‘Insurance’ for ***resident insurance corporations***; * ‘Superannuation’ for ***resident superannuation funds***; * ‘MMIF’ for ***resident money-market investment funds***; * ‘ETF’ for ***resident exchange-traded funds***; * ‘Other NMMIF’ for any ***resident*** ***non-money-market financial investment funds*** other than ***exchange-traded funds***; * ‘Other FI’ for any ***resident financial institutions*** other than those reported above; * ‘REIT’ for ***resident REITs****;* * ‘Other PNFIF’ for any ***resident*** ***private non-financial investment funds*** other than ***REITs***; * ‘Other PNFC’ for ***resident other private non-financial corporations***; * ‘Government’ for ***Commonwealth general government***; * ‘Other resident’ for any ***residents*** other than those reported above; * ‘Non-resident bank’ for ***non-resident*** ***banks***; * ‘Non-resident superannuation’ for ***non-resident*** ***superannuation funds***; and * ‘Other non-resident’ for any ***non-residents*** other than those reported above. |
| **Column 5** | Report the ***repo*** counterparty ***jurisdiction***.  **Unit of measurement**: report column 5 as a two-letter ISO 3166 country code. |
| **Column 6** | Report the ***residual*** ***maturity*** of the ***repo***.  **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day for a ***repo*** with a defined term or as “-1” for an undefined (open) ***repo***. |
| **Column 7** | Report the ***repo rate****.*  **Unit of measurement**: report column 7 as an annualised percentage rate to two decimal places. |
| **Column 8** | Report the ***cash currency***.  **Unit of measurement**: report column 8 as a three-letter ISO 4217 currency code. |
| **Column 9** | Report the value of the ***principal amount***. |

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| **Item 3** | For each ***reverse repo*** transaction outstanding as at the end of the ***reporting period***, provide a ***unique transaction identification number*** anddetails on the ***repo*** – whether the ***repo*** was ***intermediated*** and/or ***centrally cleared***, the counterparty sector, counterparty ***jurisdiction***, ***residual*** ***maturity*** of the ***repo***, ***repo rate***, the ***cash currency*** and the ***principal amount***. |

1. **Reverse repo stocks – collateral characteristics**

Item 4 collects information on ***reverse repos*** outstanding as at the end of the ***reporting period***. Report detail on the characteristics of each piece of ***collateral*** purchased under the ***reverse repo*** against the ***reverse repo’s*** ***unique transaction identification number***.

For example, if two pieces of ***collateral*** have been purchased under a single ***reverse repo***, there must be two entries against the ***unique transaction identification number*** in item 4 – one for each piece of ***collateral***. If one piece of ***collateral*** is used under multiple ***reverse repos***, then the ***collateral*** must be apportioned and reported separately for each ***reverse repo***.

**SBR:** submit item 4with accounting type of debit (asset), except for column 8.

|  |  |
| --- | --- |
| **Column 1** | Report the ***unique transaction identification number***.  **Unit of measurement**: report column 1 as an alphanumeric value. |
| **Column 2** | Report whether the ***collateral*** is managed by a ***tri-party agent***.  **Unit of measurement**: report column 2 as Y or N. |
| **Column 3** | Report whether the ***collateral*** is ***available for re-use***.  **Unit of measurement**: report column 3 as Y or N. |
| **Column 4** | Report the ***collateral*** type.  **Unit of measurement:** report column 4 as text selected from the ***collateral*** type list below.  The ***collateral*** type list options are:   * ‘ST AGS’ for ***short-term*** ***Australian Government Securities***; * ‘LT AGS’ for ***long-term*** ***Australian Government Securities***; * ‘ST SGS’ for ***short-term*** ***semi‑government securities***; * ‘LT SGS’ for ***long-term*** ***semi‑government securities***; * ‘NCD’ for ***negotiable certificates of deposit*** (***NCDs***)issued by ***resident*** ***ADIs***; * ‘Other ST ADI’ for ***commercial paper*** and other ***short-term debt securities*** (other than ***NCDs***)issued by ***resident ADIs***; * ‘Covered bond’ for ***covered bonds*** issued by ***resident ADIs***; * ‘Other LT ADI’ for ***long-term*** ***debt securities*** other than ***covered bonds*** issued by ***resident ADIs***; * ‘ST RFC’ for ***short-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ‘LT RFC’ for ***long-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ‘ST PNFC’ for ***short-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘LT PNFC’ for ***long-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘ST ABS’ for ***short-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ‘LT ABS’ for ***long-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ‘ST other resident’ for any ***short-term*** ***debt securities*** issued by ***residents*** other than those reported above; * ‘LT other resident’ for any ***long-term*** ***debt securities*** issued in Australia by ***residents*** other than those reported above; * ‘ST supra’ for ***short-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ‘LT supra’ for ***long-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ‘ST other non-resident’ for any ***short-term*** ***debt securities*** issued by ***non-residents*** other than those reported above; * ‘LT other non-resident in Australia’ for any ***long-term*** ***debt securities*** issued in Australia by ***non-residents*** other than those reported above; * ‘LT other non-resident offshore’ for any ***long-term*** ***debt securities*** issued offshore by ***non-residents*** other than those reported above; * ‘Equity’ for ***equity securities*** (including ***preference shares***); and * ‘Other’ for any other assets not reported above. |
| **Column 5** | Report the ***collateral*** currency.  **Unit of measurement**: report column 5 as a three-letter ISO 4217 currency code. |
| **Column 6** | Report the ***residual maturity*** of the ***collateral***.  **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day. For ***long‑term asset‑backed securities*** and ***equity securities****,* the data field must be reported as “-1”. |
| **Column 7** | Report the ***haircut***.  **Unit of measurement**: report column 7 as a per cent to two decimal places. |
| **Column 8** | Report the ***market value*** of the ***collateral***.  **SBR:** accounting type credit (liability). |

|  |  |
| --- | --- |
| **Item 4** | For each ***reverse repo*** transaction outstanding as at the end of the ***reporting period***, provide a ***unique transaction identification number*** and details on the ***collateral*** – whether the ***collateral*** is managed by a ***tri-party agent*** and/or ***available for re-use***, the ***collateral*** type, ***collateral*** currency, ***collateral*** ***residual maturity***, ***haircut*** and the ***collateral*** ***market value***. |

1. **Securities lending stocks – securities loan characteristics**

Item 5 collects information on ***securities******lending*** outstandingas at the end of the ***reporting period***. Report detail on the characteristics of the ***securities lending*** transaction against the ***securities lending*** transaction ***unique transaction identification number***. Report each ***securities lending*** transaction only once in item 5.

**SBR:** submit item 5with accounting type of debit (assets).

|  |  |
| --- | --- |
| **Column 1** | Report the ***unique transaction identification number***.  **Unit of measurement**: report column 1 as an alphanumeric value. |
| **Column 2** | Report whether the securities ***loan*** was an ***exclusive contract***.  **Unit of measurement**: report column 2 as Y or N. |
| **Column 3** | Report whether the securities ***loan*** was ***intermediated***.  **Unit of measurement**: report column 3 as Y or N. |
| **Column 4** | Report whether the securities ***loan*** was ***centrally cleared***.  **Unit of measurement**: report column 4 as Y or N. |
| **Column 5** | Report the securities ***loan*** counterparty sector.  **Unit of measurement**: report column 5 as text selected from the counterparty sector list below.  The counterparty sector list options are:   * ‘RBA’ for ***RBA***; * ‘ADI’ for ***resident ADIs***; * ‘RFC’ for ***resident registered financial corporations***; * ‘CBA’ for ***resident central borrowing authorities***; * ‘CCP’ for ***resident clearing houses and central counterparties***; * ‘Auxiliary’ for any ***resident financial auxiliaries*** other than ***clearing houses and central counterparties***; * ‘Insurance’ for ***resident insurance corporations***; * ‘Superannuation’ for ***resident superannuation funds***; * ‘MMIF’ for ***resident money-market investment funds***; * ‘ETF’ for ***resident exchange-traded funds***; * ‘Other NMMIF’ for any ***resident*** ***non-money-market financial investment funds*** other than ***exchange-traded funds***; * ‘Other FI’ for any ***resident financial institutions*** other than those reported above; * ‘REIT’ for ***resident REITs****;* * ‘Other PNFIF’ for any ***resident*** ***private non-financial investment funds*** other than ***REITs***; * ‘Other PNFC’ for ***resident other private non-financial corporations***; * ‘Government’ for ***Commonwealth general government***; * ‘Other resident’ for any ***residents*** other than those reported above; * ‘Non-resident bank’ for ***non-resident*** ***banks***; * ‘Non-resident superannuation’ for ***non-resident*** ***superannuation funds***; and * ‘Other non-resident’ for any ***non-residents*** other than those reported above. |
| **Column 6** | Report the securities ***loan*** counterparty ***jurisdiction***.  **Unit of measurement**: report column 6 as a two-letter ISO 3166 country code. |
| **Column 7** | Report the ***residual*** ***maturity*** of the securities ***loan***.  **Unit of measurement**: report column 7 as a whole number greater than or equal to zero to the nearest day for a securities ***loan*** with a defined term or as “-1” for an undefined (open) securities ***loan***. |
| **Column 8** | Report the security type for the security sought.  **Unit of measurement**: report column 8 as text selected from the ***security*** type list below.  The ***security*** type list options are:   * ‘AGS’ for ***Australian Government Securities***; * ‘SGS’ for ***semi‑government securities***; * ‘Supra’ for ***supra‑national and foreign agency***-***issued debt securities***; * ‘FI debt’ for ***debt securities*** issued by ***resident financial institutions*** other than ***SPVs***; * ‘PNFC debt’ for ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘ABS’ for ***asset-backed securities*** issued by ***resident SPVs***; * ‘Other resident debt’ for any ***debt securities*** issued by ***residents*** other than those reported above. * ‘ADI equity’ for ***equity securities*** issued by ***resident ADIs***; * ‘Insurance equity’ ***equity securities*** issued by ***resident*** ***insurance corporations***; * ‘MMIF equity’ for ***equity securities*** issued by ***resident*** ***money-market investment funds***; * ‘NMMFIF equity’ for ***equity securities*** issued by ***resident*** ***non-money-market financial investment funds***; * ‘Other FI equity’ for ***equity securities*** issued by any other ***resident*** ***financial institutions*** other than those reported above; * ‘PNFIF equity’ for ***equity securities*** issued by ***resident private non-financial investment funds***; * ‘Other PNFC equity’ for ***equity securities*** issued by ***resident other private non-financial corporations***; * ‘Other resident equity’ for any ***equity securities*** issued by ***residents*** other than those reported above; * ‘Non-resident equity’ for ***equity securities*** issued by ***non-residents***; and * ‘Other’ for any assets other than those reported above. |
| **Column 9** | Report the currency of the security sought.  **Unit of measurement**: report column 9 as a three-letter ISO 4217 currency code. |
| **Column 10** | Report the ***market value*** of the security sought. |
| **Column 11** | Report the lending fee/premium or rebate rate.  **Unit of measurement**: report column 11 as a per cent to two decimal places. |

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| **Item 5** | For each ***securities lending*** transaction outstanding as at the end of the ***reporting period***, provide a ***unique transaction identification number*** anddetails on the securities ***loan*** – whether the securities ***loan*** was an ***exclusive contract***, ***intermediated*** and/or ***centrally cleared***, the counterparty sector, counterparty ***jurisdiction***, ***residual*** ***maturity*** of the securities ***loan***, the security type for the security sought, the currency and ***market value*** of the security sought and the lending fee/premium or rebate rate. |

1. **Securities lending stocks – collateral characteristics**

Item 6 collects information on ***securities******lending*** outstandingas at the end of the ***reporting period***. Report detail on the characteristics of each piece of ***collateral*** held against the ***securities lending*** transaction in item 6 against the ***securities lending*** transaction’s ***unique transaction identification number***.

For example, if a ***securities lending*** transaction involves two pieces of ***collateral***, there must be two entries against the ***unique transaction identification number*** in item 6 – one for each piece of ***collateral***. If one piece of ***collateral*** is used under multiple ***securities lending*** transactions, then apportion and report the ***collateral*** separately for each ***securities lending*** transaction.

**SBR:** submit item 6with accounting type of debit (assets).

|  |  |
| --- | --- |
| **Column 1** | Report the ***unique transaction identification number***.  **Unit of measurement**: report column 1 as an alphanumeric value. |
| **Column 2** | Report whether the ***collateral*** is managed by a ***tri-party agent***.  **Unit of measurement**: report column 2 as Y or N. |
| **Column 3** | Report whether the ***collateral*** is ***available for re-use***.  **Unit of measurement**: report column 3 as Y or N. |
| **Column 4** | Report the ***collateral*** type.  **Unit of measurement**: report column 4 as text selected from the ***collateral*** type list below.  The ***collateral*** type list options are:   * *‘*Cash’ for cash; * ‘ST AGS’ for ***short-term*** ***Australian Government Securities***; * ‘LT AGS’ for ***long-term*** ***Australian Government Securities***; * ‘ST SGS’ for ***short-term*** ***semi‑government securities***; * ‘LT SGS’ for ***long-term*** ***semi‑government securities***; * ‘NCD’ for ***negotiable certificates of deposit*** (***NCDs***)issued by ***resident*** ***ADIs***; * ‘Other ST ADI’ for ***commercial paper*** and other ***short-term debt securities*** (other than ***NCDs***)issued by ***resident ADIs***; * ‘Covered bond’ for ***covered bonds*** issued by ***resident ADIs***; * ‘Other LT ADI’ for ***long-term*** ***debt securities*** other than ***covered bonds*** issued by ***resident ADIs***; * ‘ST RFC’ for ***short-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ‘LT RFC’ for ***long-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ‘ST PNFC’ for ***short-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘LT PNFC’ for ***long-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘ST ABS’ for ***short-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ‘LT ABS’ for ***long-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ‘ST other resident’ for any ***short-term*** ***debt securities*** issued by ***residents*** other than those reported above; * ‘LT other resident’ for any ***long-term*** ***debt securities*** issued in Australia by ***residents*** other than those reported above; * ‘ST supra’ for ***short-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ‘LT supra’ for ***long-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ‘ST other non-resident’ for any ***short-term*** ***debt securities*** issued by ***non-residents*** other than those reported above; * ‘LT other non-resident in Australia’ for any ***long-term*** ***debt securities*** issued in Australia by ***non-residents*** other than those reported above; * ‘LT other non-resident offshore’ for any ***long-term*** ***debt securities*** issued offshore by ***non-residents*** other than those reported above; * ‘Equity’ for ***equity securities*** (including ***preference shares***); and * ‘Other’ for any other assets not reported above. |
| **Column 5** | Report the ***collateral*** currency.  **Unit of measurement**: report column 5 as a three-letter ISO 4217 currency code. |
| **Column 6** | Report the ***residual maturity*** of the ***collateral***.  **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day. For ***long‑term asset‑backed securities*** and ***equity securities****,* the data field must be reported as “-1”. |
| **Column 7** | Report the ***haircut***.  **Unit of measurement**: report column 7 as a per cent to two decimal places. |
| **Column 8** | Report the ***market value*** of the ***collateral***. |

|  |  |
| --- | --- |
| **Item 6** | For each ***securities lending*** transaction outstanding as at the end of the ***reporting period***, provide a ***unique transaction identification number*** and details on the ***collateral*** – whether the ***collateral*** is managed by a ***tri-party agent*** and/or ***eligible for re-use***, the ***collateral*** type, ***collateral*** currency, ***collateral*** ***residual maturity***, ***haircut*** and the ***collateral*** ***market value***. |

1. **Securities borrowing stocks – securities loan characteristics**

Item 7 collects information on ***securities******borrowing*** outstandingas at the end of the ***reporting period***. Report characteristics of the ***securities borrowing*** transaction against the ***securities borrowing*** transaction ***unique transaction identification number***. Report each ***securities borrowing*** transaction only once in item 7.

**SBR:** submit item 7 with accounting type of credit (liabilities).

|  |  |
| --- | --- |
| **Column 1** | Report the ***unique transaction identification number***.  **Unit of measurement**: report column 1 as an alphanumeric value. |
| **Column 2** | Report whether the securities ***loan*** was an ***exclusive contract***.  **Unit of measurement**: report column 2 as Y or N. |
| **Column 3** | Report whether the securities ***loan*** was ***intermediated***.  **Unit of measurement**: report column 3 as Y or N. |
| **Column 4** | Report whether the securities ***loan*** was ***centrally cleared***.  **Unit of measurement**: report column 4 as Y or N. |
| **Column 5** | Report the securities ***loan*** counterparty sector.  **Unit of measurement**: report column 5 as text selected from the counterparty sector list below.  The counterparty sector list options are:   * ‘RBA’ for ***RBA***; * ‘ADI’ for ***resident ADIs***; * ‘RFC’ for ***resident registered financial corporations***; * ‘CBA’ for ***resident central borrowing authorities***; * ‘CCP’ for ***resident clearing houses and central counterparties***; * ‘Auxiliary’ for any ***resident financial auxiliaries*** other than ***clearing houses and central counterparties***; * ‘Insurance’ for ***resident insurance corporations***; * ‘Superannuation’ for ***resident superannuation funds***; * ‘MMIF’ for ***resident money-market investment funds***; * ‘ETF’ for ***resident exchange-traded funds***; * ‘Other NMMIF’ for any ***resident*** ***non-money-market financial investment funds*** other than ***exchange-traded funds***; * ‘Other FI’ for any ***resident financial institutions*** other than those reported above; * ‘REIT’ for ***resident REITs****;* * ‘Other PNFIF’ for any ***resident*** ***private non-financial investment funds*** other than ***REITs***; * ‘Other PNFC’ for ***resident other private non-financial corporations***; * ‘Government’ for ***Commonwealth general government***; * ‘Other resident’ for any ***residents*** other than those reported above; * ‘Non-resident bank’ for ***non-resident*** ***banks***; * ‘Non-resident superannuation’ for ***non-resident*** ***superannuation funds***; and * ‘Other non-resident’ for any ***non-residents*** other than those reported above. |
| **Column 6** | Report the securities ***loan*** counterparty ***jurisdiction***.  **Unit of measurement**: report column 6 as a two-letter ISO 3166 country code. |
| **Column 7** | Report the ***residual maturity*** of the securities ***loan***.  **Unit of measurement**: report column 7 as a whole number greater than or equal to zero to the nearest day for a securities ***loan*** with a defined term or as “-1” for an undefined (open) securities ***loan***. |
| **Column 8** | Report the security type for the security sought.  **Unit of measurement**: report column 8 as text selected from the security type list below.  The ***security*** type list options are:   * ‘AGS’ for ***Australian Government Securities***; * ‘SGS’ for ***semi‑government securities***; * ‘Supra’ for ***supra‑national and foreign agency***-***issued debt securities***; * ‘FI debt’ for ***debt securities*** issued by ***resident financial institutions*** other than ***SPVs***; * ‘PNFC debt’ for ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘ABS’ for ***asset-backed securities*** issued by ***resident SPVs***; * ‘Other resident debt’ for any ***debt securities*** issued by ***residents*** other than those reported above. * ‘ADI equity’ for ***equity securities*** issued by ***resident ADIs***; * ‘Insurance equity’ ***equity securities*** issued by ***resident*** ***insurance corporations***; * ‘MMIF equity’ for ***equity securities*** issued by ***resident*** ***money-market investment funds***; * ‘NMMFIF equity’ for ***equity securities*** issued by ***resident*** ***non-money-market financial investment funds***; * ‘Other FI equity’ for ***equity securities*** issued by any other ***resident*** ***financial institutions*** other than those reported above; * ‘PNFIF equity’ for ***equity securities*** issued by ***resident private non-financial investment funds***; * ‘Other PNFC equity’ for ***equity securities*** issued by ***resident other private non-financial corporations***; * ‘Other resident equity’ for any ***equity securities*** issued by ***residents*** other than those reported above; * ‘Non-resident equity’ for ***equity securities*** issued by ***non-residents***; and * ‘Other’ for any assets other than those reported above. |
| **Column 9** | Report the currency of the security sought.  **Unit of measurement**: report column 9 as a three-letter ISO 4217 currency code. |
| **Column 10** | Report the ***market value*** of the security sought. |
| **Column 11** | Report the lending fee/premium or rebate rate.  **Unit of measurement**: report column 11 as a per cent to two decimal places. |

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| **Item 7** | For each ***securities borrowing*** transaction outstanding as at the end of the ***reporting period***, provide a ***unique transaction identification number*** anddetails on the securities ***loan*** – whether the securities ***loan*** was an ***exclusive contract***, ***intermediated*** and/or ***centrally cleared***, the counterparty sector, counterparty ***jurisdiction***, ***residual*** ***maturity*** of the securities ***loan***, the security type for the security sought, the currency and ***market value*** of the security sought and the lending fee/premium or rebate rate. |

1. **Securities borrowing stocks – collateral characteristics**

Item 8 collects information on ***securities******borrowing*** outstandingas at the end of the ***reporting period***. Report detail on the characteristics of each piece of ***collateral*** held against the ***securities borrowing*** transaction against the ***securities borrowing*** transaction’s ***unique transaction identification number***.

For example, if a ***securities borrowing*** transaction involves two pieces of ***collateral***, there must be two entries against the ***unique transaction identification number*** in item 8 – one for each piece of ***collateral***. If one piece of ***collateral*** is used under multiple ***securities borrowing*** transactions, then apportion and report the ***collateral*** separately for each ***securities borrowing*** transaction.

**SRB:** submit item 8 with accounting type of credit (liabilities).

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| --- | --- |
| **Column 1** | Report the ***unique transaction identification number***.  **Unit of measurement**: report column 1 as an alphanumeric value. |
| **Column 2** | Report whether the ***collateral*** is managed by a ***tri-party agent***.  **Unit of measurement**: report column 2 as Y or N. |
| **Column 3** | Report whether the ***collateral*** is ***available for re-use****.*  **Unit of measurement**: report column 3 as Y or N. |
| **Column 4** | Report the ***collateral*** type*.*  **Unit of measurement**: report column 4 as text selected from the ***collateral*** type list below.  The ***collateral*** type list options are:   * *‘*Cash’ for cash; * ‘ST AGS’ for ***short-term*** ***Australian Government Securities***; * ‘LT AGS’ for ***long-term*** ***Australian Government Securities***; * ‘ST SGS’ for ***short-term*** ***semi‑government securities***; * ‘LT SGS’ for ***long-term*** ***semi‑government securities***; * ‘NCD’ for ***negotiable certificates of deposit*** (***NCDs***)issued by ***resident*** ***ADIs***; * ‘Other ST ADI’ for ***commercial paper*** and other ***short-term debt securities*** (other than ***NCDs***)issued by ***resident ADIs***; * ‘Covered bond’ for ***covered bonds*** issued by ***resident ADIs***; * ‘Other LT ADI’ for ***long-term*** ***debt securities*** other than ***covered bonds*** issued by ***resident ADIs***; * ‘ST RFC’ for ***short-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ‘LT RFC’ for ***long-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ‘ST PNFC’ for ***short-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘LT PNFC’ for ***long-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ‘ST ABS’ for ***short-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ‘LT ABS’ for ***long-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ‘ST other resident’ for any ***short-term*** ***debt securities*** issued by ***residents*** other than those reported above; * ‘LT other resident’ for any ***long-term*** ***debt securities*** issued in Australia by ***residents*** other than those reported above; * ‘ST supra’ for ***short-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ‘LT supra’ for ***long-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ‘ST other non-resident’ for any ***short-term*** ***debt securities*** issued by ***non-residents*** other than those reported above; * ‘LT other non-resident in Australia’ for any ***long-term*** ***debt securities*** issued in Australia by ***non-residents*** other than those reported above; * ‘LT other non-resident offshore’ for any ***long-term*** ***debt securities*** issued offshore by ***non-residents*** other than those reported above; * ‘Equity’ for ***equity securities*** (including ***preference shares***); and * ‘Other’ for any other assets not reported above. |
| **Column 5** | Report the ***collateral*** currency.  **Unit of measurement**: report column 5 as a (three-letter) ISO 4217 currency code. |
| **Column 6** | Report the ***residual maturity*** of the ***collateral***.  **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day. For ***long‑term asset‑backed securities*** and ***equity securities***, the data field must be reported as “-1”. |
| **Column 7** | Report the ***haircut***.  **Unit of measurement**: report column 7 as a per cent to two decimal places. |
| **Column 8** | Report the ***market value*** of the ***collateral***. |

|  |  |
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| **Item 8** | For each ***securities borrowing*** transaction outstanding as at the end of the ***reporting period***, provide a ***unique transaction identification number*** anddetails on the securities ***loan*** –whether the ***collateral*** is managed by a ***tri-party agent*** and/or ***eligible for re-use***, the ***collateral*** type, ***collateral*** currency, ***collateral*** ***residual maturity***, ***haircut*** and the ***collateral*** ***market value***. |

1. **Reinvestment of cash collateral from securities lending**

Item 9 collects information on the reinvestment of cash ***collateral*** received under ***securities lending***.

**SBR:** submit item 9 with accounting type of debit (assets).

|  |  |
| --- | --- |
| **Column 1** | Report the value. |
| **Column 2** | Report the ***weighted average reinvestment rate*** on securities ***loan*** cash ***collateral*** reinvested.  Where an ***ADI*** or ***RFC*** is unable to separately identify the specific assets purchased with cash ***collateral*** received from ***securities lending***, report the value of all reinvested cash ***collateral*** received from ***securities lending*** in item 9.1.5 and report the ***reinvestment rate*** as the rate received on that pool of funds.  **Unit of measurement**: report column 2 as an annualised percentage rate to two decimal places. |

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| **Item 9.1** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested. |
| **Item 9.1.1** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in ***money-market investment funds***. |
| **Item 9.1.2** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in ***commingled pools*** other than ***money-market investment funds***. |
| **Item 9.1.3** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in the ***repo*** market. |
| **Item 9.1.4** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in the direct purchase of securities. |
| **Item 9.1.5** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in any assets other than those listed in items 9.1.1 to 9.1.4.  For column 1, item 9.1.5 is a derived item. Report the value of cash ***collateral*** received from ***securities lending*** that has been reinvested as the value of item 9.1 less the sum of items 9.1.1 to 9.1.4 inclusive.  Where an ***ADI*** or ***RFC*** is unable to separately identify the specific assets purchased with cash ***collateral*** received from ***securities lending***, report the value of all reinvested cash ***collateral*** received from ***securities lending*** in this item. |

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| **ARF\_721\_0B: ABS/RBA Repurchase Agreements and Securities Lending (Option B)** |

|  |  |
| --- | --- |
| **Australian Business Number** | **Institution Name** |
|  |  |
| **Reporting Period** | **Scale Factor** |
| Monthly |  |
| **Reporting Consolidation** |  |
| Domestic |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **Repos and reverse repos outstanding** | | | | | | | | |
|  | |  |  |  | **Repos** | | **Reverse repos** | |
| **Counterparty sector** | | **Collateral type** | **Repo residual maturity** | **Collateral management** | **Principal amount** | **Market value of collateral** | **Principal amount** | **Market value of collateral** |
| **(1)** | | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** |
|  | |  |  |  |  |  |  |  |
| RBA | | Australian Government securities - short-term | <= 1 day | Bilateral |  |  |  |  |
| ADIs | | Australian Government securities - long-term | > 1 day to <= 1 month | Tri-party |  |  |  |  |
| RFCs | | Semi-government securities - short-term | > 1 month to <= 3 months |  |  |  |  |  |
| Central borrowing authorities | | Semi-government securities - long-term | > 3 months to <= 1 year |  |  |  |  |  |
| Clearing houses and CCPs | | ADI debt securities - NCDs | > 1 year |  |  |  |  |  |
| Other financial auxiliaries | | ADI debt securities - other short-term debt | Undefined (open repo) |  |  |  |  |  |
| Insurance corporations | | ADI debt securities - covered bonds |  |  |  |  |  |  |
| Superannuation funds | | ADI debt securities - other long-term debt |  |  |  |  |  |  |
| Money-market investment funds | |  |  |  |  |  |  |  |
| ETFs | |  |  |  |  |  |  |  |
| Other non-MM financial investment funds | | RFC debt securities - short-term |  |  |  |  |  |  |
| Other financial institutions | | RFC debt securities - long-term |  |  |  |  |  |  |
| REITs | | Non-financial corporate debt securities - short-term |  |  |  |  |  |  |
| Other private non-financial investment funds | | Non-financial corporate debt securities - long-term |  |  |  |  |  |  |
| Other private non-financial corporations | | Asset-backed securities - short-term |  |  |  |  |  |  |
| Commonwealth general government | | Asset-backed securities - long-term |  |  |  |  |  |  |
| Other residents | | Other resident debt securities - short-term |  |  |  |  |  |  |
| Non-resident banks | | Other resident debt securities - long-term |  |  |  |  |  |  |
| Non-resident superannuation funds | | Supra-national and foreign agency debt securities - short-term |  |  |  |  |  |  |
| Other non-residents | | Supra-national and foreign agency debt securities - long-term |  |  |  |  |  |  |
| Other non-residents | | Other non-resident debt securities - short-term |  |  |  |  |  |  |
|  | | Other non-resident debt securities - long-term - issued in Australia |  |  |  |  |  |  |
|  | | Other non-resident debt securities - long-term - issued offshore |  |  |  |  |  |  |
|  | | Equity securities |  |  |  |  |  |  |
|  | | Other assets |  |  |  |  |  |  |

|  |
| --- |
| 1. **Rates on repos and reverse repos outstanding** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Counterparty sector** | **Collateral type** | **Repo original maturity** | **Repo rates** | **Reverse repo rates** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** |
|  |  |  |  |  |
| RBA | Australian Government securities | <= 1 day |  |  |
| ADIs | Semi-government securities | > 1 day to <= 1 month |  |  |
| RFCs | Supra-national and foreign agency debt securities | > 1 month to <= 3 months |  |  |
| Central borrowing authorities | Financial institution debt securities | > 3 months to <= 1 year |  |  |
| Clearing houses and CCPs | Non-financial debt securities | > 1 year |  |  |
| Other financial auxiliaries | Asset-backed securities | Undefined (open repo) |  |  |
| Insurance corporations | Other debt securities |  |  |  |
| Superannuation funds | Equity securities |  |  |  |
| Money-market investment funds | Other assets |  |  |  |
| ETFs |  |  |  |  |
| Other non-MM financial investment funds |  |  |  |  |
| Other financial institutions |  |  |  |  |
| REITs |  |  |  |  |
| Other private non-financial investment funds |  |  |  |  |
| Other private non-financial corporations |  |  |  |  |
| Commonwealth general government |  |  |  |  |
| Other residents |  |  |  |  |
| Non-resident banks |  |  |  |  |
| Non-resident superannuation funds |  |  |  |  |
| Other non-residents |  |  |  |  |
|  |  |  |  |  |

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| --- |
| 1. **Haircuts on repos and reverse repos outstanding** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Collateral type** | **Haircut** | **Repo collateral residual maturity** | **Repos outstanding** | **Reverse repos outstanding** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** |
|  |  |  |  |  |
| Australian Government securities | > 0 to <= 0.5 | <= 1 month |  |  |
| Semi-government securities | > 0.5 to <= 1.5 | > 1 month to <= 3 months |  |  |
| Supra-national and foreign agency debt securities | > 1.5 to <= 3 | > 3 months to <= 1 year |  |  |
| Financial institution debt securities | > 3 to <= 4 | > 1 year to <= 5 years |  |  |
| Non-financial debt securities | > 4 to <= 6 | > 5 years to <= 10 years |  |  |
| Asset-backed securities | > 6 to <= 10 | > 10 years |  |  |
| Other debt securities | > 10 to <= 15 |  |  |  |
| Equity securities | > 15 to <= 25 |  |  |  |
| Other assets | > 25 to <= 50 |  |  |  |
|  | > 50 |  |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **Securities borrowing and lending outstanding** | | | | | | | | | |
|  | |  |  |  |  | **Securities borrowing** | | **Securities lending** | |
| **Counterparty sector** | | **Loaned security type** | **Loan residual maturity** | **Collateral type** | **Collateral management** | **Market value of security** | **Lending fee/premium or rebate rate** | **Market value of security** | **Lending fee/premium or rebate rate** |
| **(1)** | | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** |
|  | |  |  |  |  |  |  |  |  |
| RBA | | Australian Government securities | <= 1 day | Cash | Bilateral |  |  |  |  |
| ADIs | | Semi-government securities | > 1 day to <= 1 month | Australian Government securities | Tri-party |  |  |  |  |
| RFCs | | Supra-national and foreign agency debt securities | > 1 month to <= 3 months | Semi-government securities |  |  |  |  |  |
| Central borrowing authorities | | Financial institution debt securities | > 3 months to <= 1 year | Supra-national and foreign agency debt securities |  |  |  |  |  |
| Clearing houses and CCPs | | Non-financial debt securities | > 1 year | Financial institution debt securities |  |  |  |  |  |
| Other financial auxiliaries | | Asset-backed securities |  | Non-financial debt securities |  |  |  |  |  |
| Insurance corporations | | Other debt securities |  | Asset-backed securities |  |  |  |  |  |
| Superannuation funds | | Equities - ADIs |  | Other debt securities |  |  |  |  |  |
| Money-market investment funds | | Equities - Insurance corporations |  | Equity securities |  |  |  |  |  |
| ETFs | | Equities - Money-market investment funds |  | Other assets |  |  |  |  |  |
| Other non-MM financial investment funds | | Equities - Non-money market financial investment funds |  |  |  |  |  |  |  |
| Other financial institutions | | Equities - other financial institutions |  |  |  |  |  |  |  |
| REITs | | Equities - Private non-financial investment funds |  |  |  |  |  |  |  |
| Other private non-financial investment funds | | Equities - Other private non-financial corporations |  |  |  |  |  |  |  |
| Other private non-financial corporations | | Equities - Other residents |  |  |  |  |  |  |  |
| Commonwealth general government | | Equities - Non-resident |  |  |  |  |  |  |  |
| Other residents | | Other assets |  |  |  |  |  |  |  |
| Non-resident banks | |  |  |  |  |  |  |  |  |
| Non-resident superannuation funds | |  |  |  |  |  |  |  |  |
| Other non-residents | |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |

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| --- |
| 1. **Reinvestment of cash collateral from securities lending** |

|  |  |  |
| --- | --- | --- |
|  | **Value** | **Rate of return** |
|  | **(1)** | **(2)** |
| * 1. Outstanding cash collateral from securities lending reinvested |  |  |
| * + 1. Money-market investment funds |  |  |
| * + 1. Other commingled pool |  |  |
| * + 1. Repo market |  |  |
| * + 1. Direct purchase of securities |  |  |
| * + 1. Other assets |  |  |

**Reporting Form ARF 721.0B**

**ABS/RBA Repurchase Agreements and Securities Lending (Option B)**

**Instructions**

These instructions assist completion of *Reporting Form ARF 721.0B Repurchase Agreements and Securities Lending (Option B)* (ARF 721.0B). ARF 721.0Bcollects information relating to the stock of ***repurchase agreements*** (***repos***) and ***reverse repos***, and ***securities lending*** and ***securities*** ***borrowing*** by ***ADIs*** and ***RFCs****.*

Information reported in ARF 721.0Bis required primarily for purposes of the ***ABS*** and the ***RBA***. This information is required for various purposes, including the compilation of Australia’s National Accounts and the provision of aggregated information to the Financial Stability Board. This information may also be used by ***APRA*** for prudential and publication purposes.

**Reporting level**

ARF 721.0A or ARF 720.1B must be completed by each ***ADI*** and ***RFC*** to which this reporting standard applies under paragraphs 4 or 5.The choice of option is at the discretion of the ***ADI*** or ***RFC***; however, any change in the option selected must be communicated to ***APRA*** in advance.

**Reporting basis and unit of measurement**

These instructions specify the reporting basis and unit of measurement that applies to each item.

For reporting purposes, unless specified otherwise, data are to be entered as a positive number.

Report items on ARF 721.0B as at the end of the ***reporting period****.*

**Counterparties**

Include ***repurchase agreements (repos)*** and ***securities lending*** arrangements with both ***residents*** and ***non-residents****.*

Include ***repos*** and ***securities lending*** arrangements where the counterparty is either a ***related party*** or a ***non-related party***. Exclude ***repos*** and ***securities lending*** arrangementswith entities that are consolidated within ***domestic books***.

**Repurchase agreements and securities lending**

Report all ***repurchase agreements*** and ***securities lending*** conducted in a principal capacity by the ***ADI*** or ***RFC*** on this form, whether the transaction is ***intermediated*** or not. Exclude ***repurchase agreements*** and ***securities lending*** conducted by the ***ADI*** or ***RFC*** acting as an agent for one or more third-party principals from reporting on this form.

Report ***collateral*** administered through a ***tri‑party agent*** on the basis of an end-month report from the ***tri-party agent***.

All ***principal amounts*** in relation to ***repurchase agreements*** and ***securities lending*** arrangementsrefer to the cash consideration (post‑haircut) on the initial leg of a ***repo*** or ***securities loan*** contract.

All ***collateral*** ***market values*** in relation to ***repurchase agreements*** and ***securities lending*** arrangementsrefer to the ***market value*** on ***collateral*** pre‑***haircut***.

**Values**

Report monetary amounts on ARF 721.0B in Australian dollars or the Australian dollar equivalent of the foreign currency amount.

Report closing balances at market prices effective at the reference date. Where denominated in foreign currency, convert ***market values*** in foreign currency to AUD at the spot rate effective as at the reference date.

Report values on ARF 721.0Bas whole dollars.

**Specific instructions**

Terms highlighted in ***bold italics*** are defined in ARS 701.0.

All derived fields in the form are shaded in grey and are explained in words as a mathematical expression in these instructions.

Examples included under ‘Include’ and ‘Exclude’ must not be taken as an exhaustive list of items to be included or excluded.

1. **Repos and reverse repos outstanding**

Item 1 collects information on ***repos*** and ***reverse repos*** outstanding as at the end of the ***reporting period*** by ***repo*** counterparty, type of ***collateral*** provided or received*,* the ***residual maturity*** of the ***repo*** or ***reverse repo*** and the type of ***collateral*** management employed.

|  |  |
| --- | --- |
| **Column 1** | Report according to the counterparty of the ***repo*** or ***reverse repo*** (see item 1 for further details). |
| **Column 2** | Report according to the ***collateral*** providedin the ***repo*** or received in the ***reverse repo*** (see item 1 for further details). |
| **Column 3** | Report according to the ***residual maturity*** of the ***repo*** or ***reverse repo*** (see item 1 for further details). |
| **Column 4** | Report according to the ***collateral*** management method employed (see item 1 for further details). |
| **Column 5** | Report the value of cash borrowed under ***repos***.  **SBR:** accounting type credit (liability) |
| **Column 6** | Report the ***market value*** of ***collateral*** sold under ***repos***.  **SBR:** accounting type debit (asset) |
| **Column 7** | Report the value of cash lent under ***reverse repos***.  **SBR:** accounting type debit (asset). |
| **Column 8** | Report the ***market value*** of ***collateral*** purchased under ***reverse repos.***  **SBR:** accounting type credit (liability). |

|  |  |
| --- | --- |
| **Item 1** | Report ***repos*** and ***reverse*** ***repos*** outstanding as at the end of the ***reporting period***for each combination of counterparty type, ***repo collateral*** providedor received*,* ***residual*** ***maturity*** of the ***repo***, ***collateral*** management type and whether the position is a ***repo*** or a ***reverse repo***.  The counterparty sectors are:   * ***RBA***; * ***resident ADIs***; * ***resident registered financial corporations*** (***RFCs***); * ***resident central borrowing authorities***; * ***resident clearing houses and central counterparties***; * any other ***resident*** ***financial auxiliaries*** other than ***clearing houses and central counterparties***; * ***resident insurance corporations***; * ***resident superannuation funds***; * ***resident money-market investment funds***; * ***resident exchange-traded funds***; * any other ***resident non-money-market financial investment funds*** other than ***exchange-traded funds***; * any other ***resident financial institutions*** other than those reported above; * ***resident REITs***; * any other ***resident private non-financial investment funds*** other than ***REITs***; * ***resident other private non-financial corporations***; * ***Commonwealth general government***; * any other ***residents*** other than those reported above; * ***non-resident*** ***banks***; * ***non-resident*** ***superannuation funds***; and * any other ***non-residents*** not reported above.   The ***collateral*** categories are:   * ***short-term*** ***Australian Government Securities­***; * ***long-term*** ***Australian Government Securities­***; * ***short-term*** ***semi‑government securities***; * ***long-term*** ***semi‑government securities***; * ***negotiable certificates of deposit*** (***NCDs***)issued by ***resident*** ***ADIs***; * ***commercial paper*** and other ***short-term debt securities*** (other than ***NCDs***)issued by ***resident*** ***ADIs***; * ***covered bonds*** issued by ***resident*** ***ADIs***; * ***long-term*** ***debt securities*** other than ***covered bonds*** issued by ***resident*** ***ADIs***; * ***short-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ***long-term*** ***debt securities*** issued by ***resident registered financial corporations***; * ***short-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ***long-term*** ***debt securities*** issued by ***resident private non-financial corporations*** other than ***SPVs***; * ***short-term*** ***asset-backed securities*** issued by ***resident SPVs***; * ***long-term*** ***asset-backed securities*** issued by ***resident SPVs***; * any ***short-term*** ***debt securities*** issued by ***residents*** other than those reported above; * any ***long-term*** ***debt securities*** issued in Australia by ***residents*** other than those reported above; * ***short-term*** ***supra‑national and foreign agency***-***issued debt securities***; * ***long-term*** ***supra‑national and foreign agency***-***issued debt securities***; * any ***short-term*** ***debt securities*** issued by ***non-residents*** other than those reported above; * any ***long-term*** ***debt securities*** issued in Australia by ***non-residents*** other than those reported above; * any ***long-term*** ***debt securities*** issued offshore by ***non-residents*** other than those reported above; * ***equity securities*** (including ***preference shares***); and * any other assets not reported above.   The ***repo*** ***residual maturity*** categories are:   * <= 1 day; * > 1 day to <= 1 month; * > 1 month to <= 3 months; * > 3 months to <= 1 year; * > 1 year; and * undefined (open ***repo***).   The ***collateral*** management types are:   * bilateral; and * ***tri-party***. |

1. **Rates on repos and reverse repos outstanding**

Item 2 collects information on ***weighted average*** ***repo rates*** on ***repos*** and ***reverse repos*** outstanding as at the end of the ***reporting period*** by ***repo*** counterparty, type of ***collateral*** provided or received and the ***original maturity*** of the ***repo*** or ***reverse repo***.

**Unit of measurement**: report item 2 inclusive as an annualised percentage rate to two decimal places.

|  |  |
| --- | --- |
| **Column 1** | Report according to the counterparty of the ***repo*** or ***reverse repo*** (see item 2 for further details). |
| **Column 2** | Report according to the type of ***collateral*** providedin the ***repo*** or received in the ***reverse repo*** (see item 2 for further details). |
| **Column 3** | Report according to the ***original maturity*** of the ***repo*** as at the***trade date*** (see item 2 for further details). |
| **Column 4** | Report the ***weighted average repo rate*** on ***repos***.  **Unit of measurement**: report column 4 as an annualised percentage rate to two decimal places. |
| **Column 5** | Report the ***weighted average*** ***repo*** ***rate*** on ***reverse repos***.  **Unit of measurement**: report column 5 as an annualised percentage rate to two decimal places. |

|  |  |
| --- | --- |
| **Item 2** | Report average ***repo*** ***rates*** weighted by ***principal amounts*** of ***repos*** and ***reverse repos*** outstanding as at the end of the ***reporting period***for each combination of counterparty type, type of ***repo*** ***collateral*** provided or received and ***repo original maturity***.  The counterparty sectors are:   * ***RBA***; * ***resident ADIs*** ; * ***resident registered financial corporations*** (***RFCs***); * ***resident central borrowing authorities***; * ***resident clearing houses and central counterparties***; * any ***resident*** ***financial auxiliaries*** other than ***clearing houses and central counterparties***; * ***resident insurance corporations***; * ***resident superannuation funds***; * ***resident money-market investment funds***; * ***resident exchange-traded funds***; * any ***resident non-money-market financial investment funds*** other than ***exchange-traded funds***; * any ***resident*** ***financial institutions*** other than those reported above; * ***REITs***; * any other ***resident private non-financial investment funds*** other than ***REITs***; * ***resident other private non-financial corporations***; * ***Commonwealth general government***; * any other ***residents*** other than those reported above; * ***non-resident*** ***banks***; * ***non-resident*** ***superannuation funds***; and * any other ***non-residents*** not reported above.   The ***collateral*** categories are:   * ***Australian Government Securities;*** * ***semi‑government securities***; * ***supra‑national and foreign agency-issued debt securities;*** * ***debt securities*** issued by ***resident financial institutions*** other than ***SPVs***; * ***debt securities*** issued by ***resident*** ***private non-financial corporations*** other than ***SPVs***; * ***asset-backed securities*** issued by ***resident SPVs***; * any other ***debt securities*** not reported above; * ***equity securities*** (including convertible bonds); and * any other assets not reported above.   The ***repo*** ***original maturity*** categories are:   * <= 1 day; * > 1 day to <= 1 month; * > 1 month to <= 3 months; * > 3 months to <= 1 year * > 1 year; and * undefined (open ***repo***). |

1. **Haircuts on repos and reverse repos outstanding**

Item 3 collects information on ***principal amounts*** of ***repos*** and ***reverse repos*** outstandingas at the end of the ***reporting period*** by type of ***collateral*** provided or received, the ***haircut*** applied to the ***collateral*** and the ***residual maturity*** of the ***collateral***.

For item 3, report the ***residual maturity*** of the ***collateral*** as at the ***trade date***.

|  |  |
| --- | --- |
| **Column 1** | Report according to the type of ***collateral*** providedin the ***repo*** or received in the ***reverse repo*** (see item 3 for further details). |
| **Column 2** | Report according to the ***haircut*** applied to the ***collateral*** providedin the ***repo*** or received in the ***reverse repo*** (see item 3 for further details). |
| **Column 3** | Report according to the ***residual maturity*** of the ***collateral*** as at the***trade date*** (see item 3 for further details). |
| **Column 4** | Report the value of the ***principal amount*** of ***repos***.  **SBR:** submit column 4 with accounting type of credit (liability). |
| **Column 5** | Report the value of the ***principal amount*** of ***reverse repos***.  **SBR:** submit column 5 with an accounting type of debit (assets). |

|  |  |
| --- | --- |
| **Item 3** | Report ***repos*** and ***reverse repos*** outstanding for each combination of type of ***collateral*** provided or received, ***haircut***applied to the ***collateral*** andthe ***residual maturity*** of the ***collateral***.  The ***collateral*** categories are:   * ***Australian Government Securities***; * ***semi‑government securities***; * ***supra‑national and foreign agency***-***issued debt securities***; * ***debt securities*** issued by ***resident financial institutions*** other than ***SPVs***; * ***debt securities*** issued by ***resident*** ***private non-financial corporations*** other than ***SPVs***; * ***asset-backed securities*** issued by ***resident SPVs***; * any other ***debt securities*** not reported above; * ***equity securities*** (including convertible bonds); and * any other assets not reported above.   The ***haircut*** categories are:   * > 0 to <= 0.5; * > 0.5 to <= 1.5; * > 1.5 to <= 3; * > 3 to <= 4; * > 4 to <= 6; * > 6 to <= 10; * > 10 to <= 15; * > 15 to <= 25; * > 25 to <= 50; and * > 50.   The ***collateral*** ***residual maturity*** categories are:   * <= 1 month; * > 1 month to <= 3 months; * > 3 months to <= 1 year; * > 1 year to <= 5 years; * > 5 year to <= 10 years; and * > 10 years. |

1. **Securities borrowing and lending outstanding**

Item 4 collects information on gross ***principal amounts*** and ***weighted average*** rates for ***securities borrowing*** and***securities lending*** outstandingas at the end of the ***reporting period*** by securities ***loan*** counterparty, type of security sought, ***residual maturity*** of the securities ***loan***, whether the security sought was borrowed or lent, type of ***collateral*** and ***collateral*** management.

|  |  |
| --- | --- |
| **Column 1** | Report according to the counterparty of the securities ***loan*** (see item 4 for further details). |
| **Column 2** | Report according to the type of security sought (see item 4 for further details). |
| **Column 3** | Report according to the ***residual maturity*** of the securities ***loan*** (see item 4 for further details). |
| **Column 4** | Report according to the type of ***collateral*** posted for the securities ***loan*** (see item 4 for further details). |
| **Column 5** | Report according to the ***collateral*** management type (see item 4 for further details). |
| **Column 6** | Report the ***market value*** of the security borrowed.  **SBR:** accounting type credit (liability) |
| **Column 7** | Report the ***weighted average*** rebate rate or lending fee (as applicable) of the securities ***loan***.  **Unit of measurement**: report column 7 as a per cent to two decimal places. |
| **Column 8** | Report the ***market value*** of the security lent.  **SBR:** accounting type debit (asset). |
| **Column 9** | Report the ***weighted average*** rebate rate or lending fee (as applicable) of the securities ***loan***.  **Unit of measurement**: report column 9 as a per cent to two decimal places. |

|  |  |
| --- | --- |
| **Item 4** | Report gross ***market values*** of the security sought and ***weighted average*** rates for ***securities borrowing*** and ***securities lending*** outstanding as at the end of the ***reporting period***for each combination of ***loan*** counterparty, type of security sought, ***residual maturity*** of the ***loan***, whether the security sought was borrowed or lent, type of ***collateral*** and ***collateral*** management.  The counterparty sectors are:   * ***RBA***; * ***resident ADIs***; * ***resident registered financial corporations*** (***RFCs***); * ***resident central borrowing authorities***; * ***resident clearing houses and central counterparties***; * any other ***resident*** ***financial auxiliaries*** other than ***clearing houses and central counterparties***; * ***resident insurance corporations***; * ***resident superannuation funds***; * ***resident money-market investment funds***; * ***resident exchange-traded funds***; * any other ***resident non-money-market financial investment funds*** other than ***exchange-traded funds***; * any other ***resident*** ***financial institutions*** other than those reported above; * ***resident REITs***; * any other ***resident private non-financial investment funds*** other than ***REITs***; * ***resident other private non-financial corporations***; * ***Commonwealth general government***; * any other ***residents*** other than those reported above; * ***non-resident*** ***banks***; * ***non-resident*** ***superannuation funds***; and * any other ***non-residents*** not reported above.   The categories for the type of security sought are:   * ***Australian Government Securities***; * ***semi‑government securities***; * ***supra‑national and foreign agency***-***issued debt securities***; * ***debt securities*** issued by ***resident financial institutions*** other than ***SPVs***; * ***debt securities*** issued by  ***resident private non-financial corporations*** other than ***SPVs***; * ***asset-backed securities*** issued by ***resident SPVs***; * any other ***debt securities*** not reported above; * ***equity securities*** (including convertible bonds) issued by ***resident ADIs***; * ***equity securities*** (including convertible bonds) issued by ***resident*** ***insurance corporations***; * ***equity securities*** (including convertible bonds) issued by ***resident money-market investment funds***; * ***equity securities*** (including convertible bonds) issued by ***resident non-money-market financial investment funds***; * ***equity securities*** (including convertible bonds) issued by ***resident financial institutions*** other than those reported above; * ***equity securities*** (including convertible bonds) issued by ***resident private non-financial investment funds***; * ***equity securities*** (including convertible bonds) issued by ***resident other private non-financial corporations***; * ***equity securities*** (including convertible bonds) issued by other ***residents*** not reported above; * ***equity securities*** (including convertible bonds) issued by ***non-residents***; and * any other assets not reported above.   The ***loan residual maturity*** categories are:   * <= 1 day; * > 1 day to <= 1 month; * > 1 month to <= 3 months; * > 3 months to <= 1 year; and * > 1 year.   The ***collateral*** type categories are:   * cash; * ***Australian Government Securities***; * ***semi‑government securities***; * ***supra‑national and foreign agency-issued debt securities***; * ***debt securities*** issued by ***resident financial institutions*** other than ***SPVs***; * ***debt securities*** issued by  ***resident private non-financial corporations*** other than ***SPVs***; * ***asset-backed securities*** issued by ***resident SPVs***; * any other ***debt securities*** not reported above; * ***equity securities*** (including convertible bonds); and * any other assets not reported above.   The ***collateral*** management type categories are:   * bilateral; and * ***tri-party***. |

1. **Reinvestment of cash collateral from securities lending**

Item 5 collects information on the reinvestment of cash collateral received under ***securities lending***.

**SBR:** submit item 5 with accounting type of debit (assets).

|  |  |
| --- | --- |
| **Column 1** | Report the value. |
| **Column 2** | Report the ***weighted average reinvestment rate*** on securities ***loan*** cash ***collateral*** reinvested.  Where an ***ADI*** or ***RFC*** is unable to separately identify the specific assets purchased with cash ***collateral*** received from ***securities lending***, report the value of all reinvested cash ***collateral*** received from ***securities lending*** in item 5.1.5 and report the ***reinvestment rate*** as the rate received on that pool of funds.  **Unit of measurement**: report column 2 as an annualised percentage rate to two decimal places. |

|  |  |
| --- | --- |
| **Item 5.1** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested. |
| **Item 5.1.1** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in ***money-market investment funds***. |
| **Item 5.1.2** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in ***commingled pools*** other than ***money-market investment funds***. |
| **Item 5.1.3** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in the ***repo*** market. |
| **Item 5.1.4** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in the direct purchase of securities. |
| **Item 5.1.5** | Report cash ***collateral*** received from ***securities lending*** that has been reinvested in any assets other than those listed in items 5.1.1 to 5.1.4.  For column 1, item 5.1.5 is a derived item. Report the value of the cash ***collateral*** received from ***securities lending*** that has been reinvested as the value in item 5.1 less the sum of items 5.1.1 to 5.1.4 inclusive.  Where an ***ADI*** or ***RFC*** is unable to separately identify the specific assets purchased with cash ***collateral*** received from ***securities lending***, report the value of all reinvested cash ***collateral*** received from ***securities lending*** in this item. |