



Financial Sector (Collection of Data) (reporting standard) determination No. 28 of 2021

Reporting Standard ARS 720.3 ABS/RBA Intra-group Assets and Liabilities

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) and subsection 33(3) of the *Acts Interpretation Act 1901*:

- (a) revoke Financial Sector (Collection of Data) (reporting standard) determination No. 5 of 2019, including *Reporting Standard ARS 720.3 ABS/RBA Intra-group Assets and Liabilities* made under that Determination; and
- (b) determine *Reporting Standard ARS 720.3 ABS/RBA Intra-group Assets and Liabilities*, 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, and the revoked reporting standard shall cease to apply, on the day it is registered on the Federal Register of Legislation.

This instrument commences upon registration on the Federal Register of Legislation.

Dated: 30 July 2021

[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 720.3 ABS/RBA Intra-group Assets and Liabilities comprises the document commencing on the following page.



Reporting Standard ARS 720.3

ABS/RBA Intra-group Assets and Liabilities

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 intra-group assets and liabilities.

It includes *Reporting Form ARF 720.3 ABS/RBA Intra-group Assets and Liabilities* 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

2. Information collected by *Reporting Form ARF 720.3 ABS/RBA Intra-group Assets and Liabilities* (ARF 720.3) is used by the **ABS** and **RBA** for various purposes, including the compilation of Australia's National Accounts. This information may also be used by **APRA** for prudential and publication purposes.
3. 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

4. This Reporting Standard applies to an **authorised deposit-taking institution (ADI)** or **registered financial corporation (RFC)** as set out in the table below, where 'total assets' are measured by the value reported in item 13 (column 1) on *Reporting Form ARF 720.0A ABS/RBA Statement of Financial Position (Standard)* (ARF 720.0A).

Class of financial institution	Applicable
<i>ADI Reporting Category A</i>	No
<i>ADI Reporting Category B</i>	Yes
<i>RFCs</i>	Yes if total assets \geq \$500m

5. **APRA** may from time to time determine that a threshold, or a higher threshold than that specified in paragraph 4 of this Reporting Standard will apply to a particular **ADI** or **RFC**. If **APRA** does so, it will notify the **ADI** or **RFC** concerned in writing.
6. This Reporting Standard applies for **reporting periods** ending on or after 30 September 2021.

Information required

7. An **ADI** or **RFC** to which this Reporting Standard applies must provide **APRA** with the information required by this Reporting Standard for each **reporting period** on a **domestic books** consolidation.

Method of submission

8. 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

9. The information required by this Reporting Standard must be provided by an **ADI** or **RFC** to which this Reporting Standard applies under paragraphs 4 or 5:
 - (a) in respect of each calendar month by an **ADI**; and
 - (b) in respect of each quarter ended 31 March, 30 June, 30 September and 31 December by an **RFC**.
10. The information required by this Reporting Standard must be provided to **APRA** within:
 - (a) 10 business days after the end of the **reporting period** to which the information relates for **ADIs**; and
 - (b) 28 calendar days after the end of the **reporting period** to which the information relates for **RFCs**.¹
11. **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:
 - (a) the particular circumstances of the **ADI** or **RFC**; and
 - (b) the extent to which the information is required for the purposes of the **ABS** or **RBA**.

¹ To avoid doubt, if the **due date** for a particular **reporting period** falls on a day other than a usual business day, an **RFC** is nonetheless required to submit the information required no later than the **due date**.

12. *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

13. 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.
14. 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

15. 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*.

Interpretation

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

due date means the last day of the 10 business days or 28 calendar days provided for in paragraph 10 or, if applicable, the date on a notice of extension given under paragraph 12.

reporting period means a month of a year or a quarter ended 31 March, 30 June, 30 September or 31 December as provided for in paragraph 9 or, if applicable, the date on a notice given under paragraph 11.
18. 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.

ARF_720_3: ABS/RBA Intra-group Assets and Liabilities

Australian Business Number	Institution Name
Reporting Period	Scale Factor
Monthly/quarterly	
Reporting Consolidation	
Domestic	

1. Intra-group assets - by asset type

1.1. Total intra-group assets

1.1.1. Funds on deposit at other financial institutions

1.1.1.1. At call

1.1.1.2. Not at call

1.1.2. Securities held for trading

1.1.2.1. *of which:* Asset-backed securities issued by SPVs

1.1.2.2. Debt securities

1.1.2.3. Equity securities

1.1.3. Securities not held for trading

1.1.3.1. *of which:* Asset-backed securities issued by SPVs

1.1.3.1.1. *of which:* Self-securitised

1.1.3.2. Debt securities

1.1.3.3. Equity securities

	<i>of which:</i> Denominated in FX (AUD equivalent)
Total (1)	(2)

- 1.1.4. Net acceptances of customers
- 1.1.5. Loans and finance leases
 - 1.1.5.1. Residents
 - 1.1.5.1.1. Community service organisations
 - 1.1.5.1.2. Non-financial businesses
 - 1.1.5.1.3. Financial institutions
 - 1.1.5.1.3.1. ADIs
 - 1.1.5.1.3.2. Registered financial corporations
 - 1.1.5.1.3.3. Life insurance corporations
 - 1.1.5.1.3.4. Other insurance corporations
 - 1.1.5.1.3.5. Superannuation funds
 - 1.1.5.1.3.6. Financial auxiliaries
 - 1.1.5.1.3.7. Securitiser
 - 1.1.5.1.3.8. Money-market investment funds
 - 1.1.5.1.3.9. Non-money-market financial investment funds
 - 1.1.5.1.3.10. Financial institutions n.e.c.
 - 1.1.5.2. Non-residents
- 1.1.6. Other assets
 - 1.1.6.1. *of which:* Derivative financial instruments
 - 1.1.6.1.1. Trading book derivatives
 - 1.1.6.1.2. Banking book derivatives
 - 1.1.6.2. *of which:* right-of-use assets arising from operating leases

2. Intra-group assets - by related party type

Total	<i>of which:</i> Subordinated	<i>of which:</i> Secured
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	(1)	(2)	(3)
2.1. Total intra-group assets			
2.1.1. Assets due from the parent entity			
2.1.2. Assets due from the ADI's overseas branches			
2.1.3. Assets due from the ADI's overseas-based banking operations			
2.1.4. Assets due from SPVs			
2.1.5. Assets due from other related parties			

3. Intra-group liabilities - by liability type

	Total (1)
3.1. Total intra-group liabilities	
3.1.1. Deposits	
3.1.1.1. Residents	
3.1.1.1.1. Community service organisations	
3.1.1.1.2. Non-financial businesses	
3.1.1.1.3. Financial institutions	
3.1.1.1.3.1. ADIs	
3.1.1.1.3.2. Registered financial corporations	
3.1.1.1.3.3. Life insurance corporations	
3.1.1.1.3.4. Other insurance corporations	
3.1.1.1.3.5. Superannuation funds	
3.1.1.1.3.6. Financial auxiliaries	
3.1.1.1.3.7. Securitiser	
3.1.1.1.3.8. Money-market investment funds	
3.1.1.1.3.9. Non-money-market financial investment funds	
3.1.1.1.3.10. Financial institutions n.e.c.	

- 3.1.1.2. Non-residents
- 3.1.2. Acceptances
- 3.1.3. Borrowings
 - 3.1.3.1. Debt securities
 - 3.1.3.1.1. *of which:* Original maturity of greater than 12 months
 - 3.1.3.1.1.1. *of which:* Matures in 12 months or less
 - 3.1.3.2. Loans and finance leases
 - 3.1.3.2.1. *of which:* Original maturity of greater than 12 months
 - 3.1.3.2.1.1. *of which:* Matures in 12 months or less
 - 3.1.4. Creditors and other liabilities
 - 3.1.4.1. *of which:* Derivative financial instruments
 - 3.1.4.1.1. Trading book derivatives
 - 3.1.4.1.2. Banking book derivatives
 - 3.1.4.2. *of which:* Liabilities arising from operating leases

4. Intra-group liabilities - by related party type

- 4.1. Total intra-group liabilities
 - 4.1.1. Liabilities due to the parent entity
 - 4.1.2. Liabilities due to the ADI's overseas branches
 - 4.1.3. Liabilities due to the ADI's overseas-based banking operations
 - 4.1.4. Liabilities due to SPVs
 - 4.1.5. Liabilities due to other related parties

Total (1)	<i>of which:</i> Subordinated (2)	<i>of which:</i> Secured (3)

Reporting Form ARF 720.3

ABS/RBA Intra-group Assets and Liabilities

Instructions

These instructions assist completion of *Reporting Form ARF 720.3 ABS/RBA Intra-group Assets and Liabilities* (ARF 720.3). ARF 720.3 collects information relating to assets due from *related parties* and liabilities due to *related parties* of *ADIs* and *RFCs*.

Information reported in ARF 720.3 is required primarily for purposes of the *ABS* and the *RBA*. Items on ARF 720.3 are required for various purposes, including the compilation of Australia's National Accounts. Information reported in ARF 720.3 may be used by *APRA* for prudential and publication purposes.

Reporting level

ARF 720.3 must be completed by each *ADI* and *RFC* to which this Reporting Standard applies under paragraphs 4 or 5.

Reporting basis and unit of measurement

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

Items on ARF 720.3 must be reported as at the end of the *reporting period*.

For reporting purposes, unless otherwise specified otherwise, enter data as a positive number.

Counterparties

Intra-group transactions or positions are those undertaken with *related parties* of the reporting entity that are not consolidated at the *domestic books* level.

Include *related parties* that are both *residents* and *non-residents*.

Values

Report all items on ARF 720.3 in accordance with the Australian Accounting Standards unless otherwise specified. Report *credit outstanding* for *loans* and *finance leases* gross of *collective provisions*, however net of *individual provisions*.¹ Note that this differs from the reporting of *loans* and *finance leases* under Australian Accounting Standards.

Report monetary amounts on ARF 720.3 in Australian dollars or the Australian dollar equivalent of the foreign currency. Convert amounts denominated in foreign currency to AUD in accordance with *AASB 121 The Effects of Changes in Foreign Exchange Rates*.

¹ For the avoidance of doubt, the instruction at *credit outstanding* in *Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection* to report the balance gross of *collective provisions* and *individual provisions* does not apply for the purpose of ARF 720.3.

Report items on ARF 720.3 in whole dollars.

Standard Business Reporting (SBR)

The accounting balance type (i.e. credit or debit) is stated for all monetary items and represents the natural accounting type of the item collected.

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. Intra-group assets – by asset type

Item 1 collects information on the value of assets due from *related parties (intra-group assets)* by type of asset, and counterparty of the borrower for *loans* and *finance leases*.

SBR: submit item 1 with accounting type of debit (assets).

Report securities adjusted for the value of *short-sold positions*. That is, report the value of securities held less the value of securities sold short.

Only include *loans* and *finance leases* held on-balance sheet.

Column 1	Report the value. For item 1.1.5 to 1.1.5.2 inclusive, report the value of <i>credit outstanding</i> .
Column 2	Of the amount reported in column 1, report the value that is denominated in a foreign currency.

Item 1.1	Report total <i>intra-group</i> assets.
Item 1.1.1	Report funds on <i>deposit</i> with <i>financial institutions</i> . Item 1.1.1 is a derived item. Report the value of total funds on <i>deposit</i> in item 1.1.1 as the sum of item 1.1.1.1 and item 1.1.1.2.
Item 1.1.1.1	Report funds on <i>deposit</i> that are at call.
Item 1.1.1.2	Report funds on <i>deposit</i> that are not at call.
Item 1.1.2	Report <i>securities held for trading</i> adjusted for the value of <i>short-sold positions</i> . That is, report the value of <i>securities held for trading</i> held less the value of <i>securities held for trading</i> sold short. Item 1.1.2 is a derived item. Report the value of <i>securities held for trading</i> in item 1.1.2 as the sum of item 1.1.2.2 and item 1.1.2.3.

Item 1.1.2.1	Of the amount reported in item 1.1.2, report the value of <i>asset-backed securities</i> issued by <i>SPVs</i> .
Item 1.1.2.2	Report <i>securities held for trading</i> adjusted for the value of <i>short-sold positions</i> that are <i>debt securities</i> . Include <i>bills of exchange</i> held that have been accepted by your institution or another institution.
Item 1.1.2.3	Report <i>securities held for trading</i> adjusted for the value of <i>short-sold positions</i> that are <i>equity securities</i> . Include <i>bills of exchange</i> held that have been <i>accepted</i> by your institution or another institution.
Item 1.1.3	Report <i>securities not held for trading</i> adjusted for the value of <i>short-sold positions</i> . That is, report the value of <i>securities not held for trading</i> held less the value of <i>securities not held for trading</i> sold short. Item 1.1.3 is a derived item. Report the value of <i>securities not held for trading</i> adjusted for the value of <i>short-sold positions</i> in item 1.1.3 as the sum of item 1.1.3.2 and item 1.1.3.3.
Item 1.1.3.1	Of the amount reported in item 1.1.3, report the value of <i>asset-backed securities</i> issued by <i>SPVs</i> .
Item 1.1.3.1.1	Of the amount reported in item 1.1.3.1, report the value of <i>self-securitised</i> assets.
Item 1.1.3.2	Report <i>securities not held for trading</i> adjusted for the value of <i>short-sold positions</i> that are <i>debt securities</i> . Include <i>bills of exchange</i> held that have been <i>accepted</i> by your institution or another institution.
Item 1.1.3.3	Report <i>securities not held for trading</i> adjusted for the value of <i>short-sold positions</i> that are <i>equity securities</i> . Include <i>bills of exchange</i> held that have been <i>accepted</i> by your institution or another institution.
Item 1.1.4	Report <i>acceptances</i> of <i>bills of exchange</i> that have been <i>accepted</i> by your institution but which are <u>not</u> held by your institution.
Item 1.1.5	Report for <i>loans</i> and <i>finance leases</i> . Item 1.1.5 is a derived item. Report the value for <i>loans</i> and <i>finance leases</i> in item 1.1.5 as the sum of item 1.1.5.1 and item 1.1.5.2.
Item 1.1.5.1	Report for <i>loans</i> and <i>finance leases</i> to <i>residents</i> . Item 1.1.5.1 is a derived item. Report the value for <i>loans</i> and <i>finance leases</i> in item 1.1.5.1 as the sum of items 1.1.5.1.1 to 1.1.5.1.3 inclusive.
Item 1.1.5.1.1	Report for <i>loans</i> and <i>finance leases</i> to <i>resident community service organisations</i> .
Item 1.1.5.1.2	Report for <i>loans</i> and <i>finance leases</i> to <i>resident non-financial businesses</i> .
Item 1.1.5.1.3	Report for <i>loans</i> and <i>finance leases</i> to <i>resident financial intuitions</i> . Item 1.1.5.1.3 is a derived item. Report the value for <i>loans</i> and <i>finance leases</i> in item 1.1.5.1.3 as the sum of items 1.1.5.1.3.1 to 1.1.5.1.3.10 inclusive.
Item 1.1.5.1.3.1	Report for <i>loans</i> and <i>finance leases</i> to <i>resident ADIs</i> .

Item 1.1.5.1.3.2	Report for <i>loans</i> and <i>finance leases</i> to <i>resident registered financial corporations</i> .
Item 1.1.5.1.3.3	Report for <i>loans</i> and <i>finance leases</i> to <i>resident life insurance corporations</i> .
Item 1.1.5.1.3.4	Report for <i>loans</i> and <i>finance leases</i> to <i>resident other insurance corporations</i> .
Item 1.1.5.1.3.5	Report for <i>loans</i> and <i>finance leases</i> to <i>resident superannuation funds</i> .
Item 1.1.5.1.3.6	Report for <i>loans</i> and <i>finance leases</i> to <i>resident financial auxiliaries</i> .
Item 1.1.5.1.3.7	Report for <i>loans</i> and <i>finance leases</i> to <i>resident securitisers</i> .
Item 1.1.5.1.3.8	Report for <i>loans</i> and <i>finance leases</i> to <i>resident money-market investment funds</i> .
Item 1.1.5.1.3.9	Report for <i>loans</i> and <i>finance leases</i> to <i>resident non-money-market financial investment funds</i> .
Item 1.1.5.1.3.10	Report for <i>loans</i> and <i>finance leases</i> to <i>resident financial intuitions n.e.c.</i>
Item 1.1.5.2	Report for <i>loans</i> and <i>finance leases</i> to <i>non-residents</i> .
Item 1.1.6	Report any other assets that are not included in items 1.1.1 to 1.1.6. Item 1.1.7 is a derived item. Report the value of other assets in item 1.1.7 as item 1.1 less the sum of item 1.1.1, item 1.1.2, item 1.1.3, item 1.1.4, item 1.1.5 and item 1.1.6.
Item 1.1.6.1	Of the total reported in item 1.1.7, report the value that is <i>derivative</i> financial instruments. Item 1.1.7.1 is a derived item. Report the value of <i>derivative</i> assets in item 1.1.7.1 as the sum of item 1.1.7.1.1 and item 1.1.7.1.2.
Item 1.1.6.1.1	Report <i>trading book derivative</i> financial instruments.
Item 1.1.6.1.2	Report <i>banking book derivative</i> financial instruments.
Item 1.1.6.2	Of the total reported in item 1.1.6, report the value that comprises assets arising from operating leases as per <i>AASB 16 Leases</i> .

2. Intra-group assets – by related party type

Item 2 collects information on the value of assets due from *related parties (intra-group assets)* by *related party* type.

SBR: submit item 2 with accounting type of debit (assets).

Only include *loans* and *finance leases* that are held on balance sheets.

Report securities adjusted for the value of *short-sold positions*. That is, report the value of securities held less the value of securities sold short.

Column 1	Report the value.
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Column 2	Of the amount reported in column 1, report the value that is <i>subordinated</i> .
Column 3	Of the amount reported in column 1, report the value that is <i>secured</i> .

Item 2.1	Report total <i>intra-group</i> assets. For column 1, item 2.1 is a derived item. Report the value of total <i>intra-group</i> assets as the value reported in item 1.1 (column 1).
Item 2.1.1	Report assets due from the <i>parent entity</i> .
Item 2.1.2	Report assets due from the <i>ADI's</i> overseas branches.
Item 2.1.3	Report assets due from the <i>ADI's</i> overseas-based banking operations, other than assets due from the <i>ADI's</i> overseas branches reported in item 2.1.2.
Item 2.1.4	Report assets due from <i>SPVs</i> .
Item 2.1.5	Report assets due from any other <i>related parties</i> that are not included in items 2.1.1 to 2.1.4. Item 2.1.5 is a derived item. Report the value of assets in item 2.1.5 as item 2.1 less the sum of items 2.1.1 to 2.1.4 inclusive.

3. Intra-group liabilities – by liability type

Item 3 collects information on the value of liabilities due to *related parties* (*intra-group* liabilities) by type of liability, and by the counterparty of the depositor for *deposits*.

SBR: submit item 3 with accounting type of credit (liabilities).

Item 3.1	Report the value of total <i>intra-group</i> liabilities.
Item 3.1.1	Report the value of <i>deposits</i> . Item 3.1.1 is a derived item. Report the value of <i>deposits</i> in item 3.1.1 as the sum of item 3.1.1.1 and item 3.1.1.2.
Item 3.1.1.1	Report the value of <i>deposits</i> by <i>residents</i> . Item 3.1.1.1 is a derived item. Report the value of <i>deposits</i> by <i>residents</i> in item 3.1.1.1 as the sum of items 3.1.1.1.1 to 3.1.1.1.3 inclusive.
Item 3.1.1.1.1	Report the value of <i>deposits</i> by <i>resident community service organisations</i> .
Item 3.1.1.1.2	Report the value of <i>deposits</i> by <i>resident non-financial businesses</i> .
Item 3.1.1.1.3	Report the value of <i>deposits</i> by <i>resident financial institutions</i> . Item 3.1.1.1.3 is a derived item. Report the value of <i>deposits</i> in item 3.1.1.1.3 as the sum of items 3.1.1.1.3.1 to 3.1.1.1.3.10 inclusive.
Item 3.1.1.1.3.1	Report the value of <i>deposits</i> by <i>resident ADIs</i> .
Item 3.1.1.1.3.2	Report the value of <i>deposits</i> by <i>resident registered financial corporations</i> .

Item 3.1.1.1.3.3	Report the value of <i>deposits</i> by <i>resident life insurance corporations</i> .
Item 3.1.1.1.3.4	Report the value of <i>deposits</i> due to <i>resident other insurance corporations</i> .
Item 3.1.1.1.3.5	Report the value of <i>deposits</i> by <i>resident superannuation funds</i> .
Item 3.1.1.1.3.6	Report the value of <i>deposits</i> by <i>resident financial auxiliaries</i> .
Item 3.1.1.1.3.7	Report the value of <i>deposits</i> by <i>resident securitisers</i> .
Item 3.1.1.1.3.8	Report the value of <i>deposits</i> by <i>resident money-market investment funds</i> .
Item 3.1.1.1.3.9	Report the value of <i>deposits</i> by <i>resident non-money-market financial investment funds</i> .
Item 3.1.1.1.3.10	Report the value of <i>deposits</i> by <i>resident financial institutions n.e.c.</i>
Item 3.1.1.2	Report the value of <i>deposits</i> by <i>non-residents</i> .
Item 3.1.2	Report the value of <i>acceptances</i> of <i>bills of exchange</i> that have been <i>accepted</i> by your institution but are <u>not</u> held by your institution.
Item 3.1.3	Report the value of borrowings. Item 3.1.3 is a derived item. Report the value of borrowings in item 3.1.3 as the sum of item 3.1.3.1 and item 3.1.3.2.
Item 3.1.3.1	Report <i>debt securities</i> .
Item 3.1.3.1.1	Of the amount reported in item 3.1.3.1, report the value that has an <i>original maturity</i> of greater than 12 months.
Item 3.1.3.1.1.1	Of the amount reported in item 3.1.3.1.1, report the value that has a <i>residual maturity</i> of 12 months or less.
Item 3.1.3.2	Report the value of <i>credit outstanding</i> for <i>loans</i> and <i>finance leases</i> .
Item 3.1.3.2.1	Of the amount reported in item 3.1.3.2, report the value that has an <i>original maturity</i> of greater than 12 months.
Item 3.1.3.2.1.1	Of the amount reported in item 3.1.3.2.1, report the value that has a <i>residual maturity</i> of 12 months or less.
Item 3.1.4	Report the value of creditors and other liabilities as the sum of any liabilities to <i>related parties</i> not already reported in items 3.1.1 to 3.1.3. Item 3.1.4 is a derived item. Report the value of creditors and other liabilities in item 3.1.4 as item 3.1 less the sum of items 3.1.1, item 3.1.2 and item 3.1.3.
Item 3.1.4.1	Of the amount reported in item 3.1.4, report the value of <i>derivative</i> financial instruments. Item 3.1.4.1 is a derived item. Report the value of <i>derivatives</i> in item 3.1.4.1 as the sum of item 3.1.4.1.1 and item 3.1.4.1.2.
Item 3.1.4.1.1	Report the value of <i>trading book derivative</i> financial instruments.
Item 3.1.4.1.2	Report the value of <i>banking book derivative</i> financial instruments.

Item 3.1.4.2	Of the amount reported in item 3.1.4, report the amount that comprises liabilities arising from operating leases as per <i>AASB 16 Leases</i> .
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4. Intra-group liabilities – by related party type

Item 4 collects information on the value of liabilities due to *related parties* (*intra-group* liabilities) by *related party* type.

SBR: submit item 4 with accounting type of credit (liabilities).

Column 1	Report the total value.
Column 2	Of the amount reported in column 1, report the value that is <i>subordinated</i> .
Column 3	Of the amount reported in column 1, report the value that is <i>secured</i> .

Item 4.1	Report total <i>intra-group</i> liabilities. For column 1, item 4.1 is a derived item. Report the value of total <i>intra-group</i> liabilities as the value reported in item 3.1.
Item 4.1.1	Report liabilities due to the <i>parent entity</i> .
Item 4.1.2	Report liabilities due to the <i>ADI's</i> overseas branches.
Item 4.1.3	Report liabilities due to the <i>ADI's</i> overseas-based banking operations, other than assets due to the <i>ADI's</i> overseas branches reported in item 4.1.2.
Item 4.1.4	Report liabilities due to <i>SPVs</i> .
Item 4.1.5	Report liabilities due to any other <i>related parties</i> other than those reported in items 4.1.1 to 4.1.4. Item 4.1.5 is a derived item. Report the value of liabilities in item 4.1.5 as item 4.1 less the sum of items 4.1.1 to 4.1.4 inclusive.