

Reporting Form ARF 210.3.3

Balance Sheet Maturity – Off-balance sheet

Instructions

These instructions assist completion of *Reporting Form ARF 210.3.3 Balance Sheet Maturity – Off-balance sheet* (ARF 210.3.3). ARF 210.3.3 collects information on the contractual maturity profile of an authorised deposit-taking institution's (ADI's) off-balance sheet activities relating to:

- undrawn amounts of committed and uncommitted contingent obligations to extend funds; and
- FX transaction inflows and outflows by underlying currency.

In completing these forms, ADIs should refer to *Prudential Standard APS 210 Liquidity* (APS 210) and *Prudential Practice Guide APG 210 Liquidity* (APG 210).

Reporting Level

ARF 210.3.3 is to be completed at Level 1 and Level 2 for locally incorporated ADIs and the domestic book of the licensed ADI for foreign ADIs.

Reporting basis and units of measurement

ARF 210.3.3 is to be completed as at the last day of the relevant reporting period i.e. the relevant quarter.

Report all items on ARF 210.3.3 in accordance with the Australian Accounting Standards unless otherwise specified.

Items on ARF 210.3.3 are to be reported in Australian dollars (AUD) in accordance with the units set out for each class of ADI in the following table.

Class of ADI	Units
Australian-owned Bank	Millions of dollars rounded to one decimal place
Foreign Subsidiary Bank	Millions of dollars rounded to one decimal place
Foreign ADI	Millions of dollars rounded to one decimal place
Building Society	Whole dollars with no decimal place
Credit Union	Whole dollars with no decimal place
Other ADIs not included above	Whole dollars with no decimal place

Amounts denominated in foreign currency are to be converted to AUD in accordance with *AASB 121 The Effects of Changes in Foreign Exchange Rates (AASB 121)*.

Implementation

~~An ADI may complete ARF 210.3.3 on a best endeavours basis for the quarters ended 30 June 2014 and 30 September 2014.~~

Specific Instructions

ADIs are not to apply any behavioural or roll-over assumptions on the maturity profile or assumptions on new business volumes on Items reported in this form.

All derived fields in the form are shaded and specified in the instructions below. Terms highlighted in ***bold italics*** indicate that the definition is provided in these instructions.

<i>Column 1</i>	Column 1 is a derived column on the closing balance calculated as the sum of columns 2 to 25.
<i>Columns 2 to 25</i>	<p>Column 2 is the <u>at--call</u>/overnight maturity bucket and columns 3 to 25 are maturity time buckets as at reporting date.</p> <p>For Items 1 and 2, report amounts as at reporting date with known drawdown dates in columns 3 to 25 according to the period to drawdown. For amounts with unknown drawdown dates, report the amount in column 2.</p> <p>For Items 3 and 4, report amounts for transactions with certain cash flows in columns 3 to 25. The appropriate maturity bucket refers to the period as at reporting date to the settlement/maturity date of the transaction. For transactions with uncertain cash flows, report the amount in column 2.</p>

<i>Item 1</i>	<p>Item 1 collects information on undrawn amounts of <i>committed contingent funding agreements</i> as at reporting date. No assumptions on new business volumes are to be applied.</p> <p>Report in Item 1.1 amounts on <i>trade finance related obligations</i>.</p> <p>Report in Item 1.2 amounts on guarantees and letters of credit other than trade finance related obligations.</p> <p>Report in Item 1.3 amounts on other <i>credit/liquidity facility obligations</i>. Item 1.3 should exclude amounts reported in Items 1.1 and 1.2.</p> <p><u>For multi-option facilities, report the amount corresponding to the facility used by product (either or both Items 1.1 and 1.2) and</u></p>
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	<p><u>remaining undrawn amount under Item 1.3.</u></p> <p>Report in Item 1.4 the portion of amounts reported in items 1.1 to 1.3 that is committed to <i>intra-group</i> entities.</p>
<i>Committed contingent funding agreements</i>	Represents contractually irrevocable or conditionally revocable agreements to extend funds in the future.
<i>Trade finance related obligations</i>	<p>Represents agreements directly underpinned by the movement of goods or the provision of services such as:</p> <ul style="list-style-type: none"> • documentary trade letters of credit, documentary and clean collection, import bills and export bills; • guarantees directly related to trade finance obligations, such as shipping guarantees; and • any other trade-related contingencies.
<i>Credit facilities</i>	Credit facilities include contractual lending obligations, revolving credit facilities, guarantees and letters of credit other than trade finance related obligations and warehouse facilities that the ADI could be called upon to fund.
<i>Liquidity facilities</i>	Liquidity facilities include undrawn back-up facility, facilities to hedge funds, money market funds, special purpose funding vehicles and vehicles used to finance the ADI's own assets.
<i>Intra-group</i>	Intra-group amount is requested in these forms as a memo item (<i>of which</i> for selected row items). Intra-group refers to an associated entity of an ADI within the meaning of section 50AAA of the <i>Corporations Act 2001</i> . For foreign ADIs, intra-group includes the head office and other branches of the foreign bank.

<i>Item 2</i>	<p>Item 2 collects information on undrawn amounts of <i>uncommitted contingent funding agreements</i> as at reporting date. No assumptions on new business volumes are to be applied.</p> <p>Report in Item 2.1 amounts on trade finance related obligations.</p> <p>Report in Item 2.2 amounts on guarantees and letters of credit other than trade finance related obligations.</p> <p>Report in Item 2.3 amounts on other credit/liquidity contingent funding obligations. Item 2.3 should exclude amounts reported in Items 2.1 and 2.2.</p> <p><u>For multi-option facilities, report the amount corresponding to the</u></p>
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	<p><u>facility used by product (either or both Items 2.1 and 2.2) and remaining undrawn amount under Item 2.3.</u></p> <p>Report in Item 2.4 the portion of amounts reported in items 2.1 to 2.3 that is committed to intra-group entities.</p>
<i>Uncommitted contingent funding agreements</i>	<p>Represents unconditional revocable agreements where the ADI has the right to unconditionally revoke the undrawn portion of these facilities.</p>

<i>Item 3</i>	<p>Item 3 collects information on <u>all the notional amount of FX transaction</u> inflows by <u>underlying currency exposure</u>.</p> <p>Netting should not be applied.</p> <p>Report only total <u>the inflow leg of the FX transaction (principal and/or interest inflows)</u> in Item 3. (report positive amounts)</p> <p>The notional <u>principal</u> amount refers to the gross amount of an off-balance sheet transaction and not the <u>on-balance sheet</u> fair value.</p> <p><u>For option trades, report</u> Include the delta equivalent amount of FX call options (bought) and FX put options (sold).</p> <p>Include both exchange traded and over the counter transactions. Include both trading book and banking book transactions.</p> <p>Report the FX transaction inflows by currency exposures for AUD, NZD, USD, GBP, EUR and JPY in items 3.1 to 3.6 respectively.</p> <p>Item 3.7 is a derived item calculated as Item 3 less the sum of Items 3.1 to 3.6.</p>
<i>FX transactions</i>	<p>For the purpose of this form, FX transactions include outstanding spot foreign exchange contracts, currency swaps including cross currency interest rate swaps, forward foreign exchange contracts, any other instruments of a similar nature and FX options.</p>

<i>Item 4</i>	<p>Item 4 collects information on <u>all the notional amount of FX transaction</u> outflows by <u>underlying currency exposure</u>.</p> <p>Netting should not be applied.</p> <p>Report only <u>the outflow leg of total</u> FX transaction <u>(principal and/or interest outflows)</u> in <u>Item 4</u> (report positive amounts).</p>
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	<p>The notional<u>principal</u> amount refers to the gross amount of an off-balance sheet transaction and not the <u>on-balance sheet</u> fair value.</p> <p><u>For option trades, report</u>Include the delta equivalent amount of FX call options (sold) and FX put options (bought).</p> <p>Include both exchange traded and over the counter transactions. Include both trading book and banking book transactions.</p> <p>Report the FX transaction outflows by currency exposures for AUD, NZD, USD, GBP, EUR and JPY in items 4.1 to 4.6 respectively.</p> <p>Item 4.7 is a derived field calculated as item 4 less the sum of items 4.1 to 4.6.</p>
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