

Reporting guidance

International Exposures

This guidance is to assist banks in reporting the information required by the international exposures forms:

- *Reporting Form ARF 731.1 International Banking Statistics – Locational Data* (ARF 731.1);
- *Reporting Form ARF 731.3a International Banking Statistics – Immediate and Ultimate Risk Exposures – Domestic Entity* (ARF 731.3a);
- *Reporting Form ARF 731.3b International Banking Statistics – Immediate and Ultimate Risk Exposures – Foreign Entity* (ARF 731.3b); and
- *Reporting Form ARF 731.4 International Banking Statistics – Balance Sheet Items* (ARF 731.4).

Revisions

This guidance was last revised on 16 December 2016

For further information, email:

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Relationship with other APRA forms

Locational claims and liabilities with Australian counterparties should generally align with domestic book data across all APRA forms. Specifically, *Reporting Form ARF 320.0 Statement of Financial position (domestic book)*:

- the total claims in AUD to Australian counterparties on ARF 731.1 should be equal to total assets less fixed assets, intangible assets and other assets in ARF 320.0.
- total liabilities in AUD to Australian counterparties on ARF 731.1 should be equal to total liabilities in ARF 320.0.

Consolidated data, however, are slightly different in the international exposures forms.

Positions in ARF 731.4 relate to the Level 1 or Level 2 ADI, as defined in *Prudential Standard APS 001 Definitions* (APS 001), and with the effects of the securitisation deconsolidation principle applied. This is on a different basis to other APRA reporting:

- *Reporting Form ARF 322.0 Statement of Financial Position (consolidated group)* refers to the consolidated group of the ADI, not the Level 1 or Level 2 ADI; and
- *Reporting Form ARF 210.3.1 Balance Sheet Maturity - Assets* (ARF 210.3.1) and *Reporting Form ARF 210.3.2 Balance Sheet Maturity - Liabilities and Capital* (ARF 210.3.2) are based on the Level 1 and Level 2 ADI, however have a different securitisation deconsolidation principle to other APRA reporting. The data on these forms will not necessarily align with ARF 731.4.

There is no direct reconciliation between ARF 731.4 and *Reporting Form ARF 110.0 Capital Adequacy*.

Survey of International Investments

The data reported on ARF 731.1 is similar to Australian Bureau of Statistics' *Form 90 Survey of International Investment* (Form 90) and the proposed *Reporting Form ARF 731.1 International Banking Statistics – Locational Data* (ARF 731.1) part of ARF 231.

The ABS publishes a range of statistics on Australia's financial position with the rest of the world to aid its mission and as part of its international obligations. Much of this information is reported directly to the ABS on Form 90. Form 90 is reported by Australian financial and non-financial entities that have international investment activity.

APRA provides data for the Bank for International Settlements' International Banking Statistics (IBS) each quarter using data reported to it by banks on the international exposures forms. APRA is proposing to introduce new reporting forms to meet the needs of the IBS, including ARF 731.1.

There is no direct overlap of data items between Form 90 and the proposed ARF 731.1. Form 90 collects data split by relationship with the counterparty, while the locational forms collect data by economic sector of the counterparty.

The two collections are designed to meet the respective needs of the ABS and APRA. While every effort is made to harmonise definitions, some differences are necessary. Table 1 shows a high-level comparison of the concepts in both forms and the breakdowns of these concepts required. For most concepts, the members (breakdowns of data to be provided) do not align.

There are only a small number of data items common to both collections. Each of these data items are derived, and are not directly reported to the ABS or ABRA. Table 2 shows a detailed analysis of overlaps of data to be provided at the most granular level. Table 2 includes details of interactions ('splits') of positions reported on each form. For example, a two-way interaction by country and currency means the position is reported by currency of position for each country.

Table 1: High-level overview of concepts in Form 90 and ARF 731.1

Comparisons of dimension members		
Concept	Members	
	Form 90	ARF 731.1
Financial positions (stocks)	<ul style="list-style-type: none"> • Opening position • Closing position 	Closing position
Changes in positions (flows)	<ul style="list-style-type: none"> • Transactions increasing position • Transactions decreasing position • Market price changes • Exchange rate changes • Other changes 	Not collected
Income and expenses	<ul style="list-style-type: none"> • Interest • Dividends • Net profit 	Not collected
Country counterparties	All countries excluding Australia	All countries including Australia
Currency of positions	All currencies	AUD, USD, GBP, EUR, JPY, CHF, NZD, CNY, Other
Original maturity	<ul style="list-style-type: none"> • Short-term (≤ 1 year) • Long-term (> 1 year) 	Not collected
Residual maturity	<ul style="list-style-type: none"> • ≤ 90 days • > 90 days, ≤ 6 months • > 6 months, ≤ 1 year • > 1 year, ≤ 5 years • > 5 years 	Debt security liabilities only: <ul style="list-style-type: none"> • Short-term (≤ 1 year) • Long-term (> 1 year)
Counterparty relationship	<ul style="list-style-type: none"> • Direct investors • Direct investment groups abroad • Fellow enterprises • Other non-residents 	Not collected
Counterparty sector	<ul style="list-style-type: none"> • Financial intermediaries (sum of ADIs, investment funds and securities). Positions with financial intermediaries are excluded from counterparty relationship splits for loans and deposits. • All other counterparties 	<ul style="list-style-type: none"> • Banks: related offices • Banks: central banks • Banks: Other • Non-bank financial institutions • General Government • Non-financial corporations • Households and non-profits • Unallocated

Table 2: Comparison of data reported on Form 90 and ARF 731.1

Instrument and position	No interaction			One-way interaction by...															s													Three-way interaction by...																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Total balance sheet		Total to non-residents			Counterparty country			Currency	Original maturity			Residual maturity	Counterparty relationship			Counterparty sector			Country					Original maturity			Currency	Country	Currency																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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1. These items are not comparable between the two collections as they each have different members for the counterparty sector dimension.
2. Difference in reporting may arise due to different reporting requirements for derivative contracts in Form 90 compared to ARF 731.1