



17 September 2020

TO: ALL AUTHORISED DEPOSIT-TAKING INSTITUTIONS

PROPOSED CHANGES TO REPORTING STANDARD ARS 210.0 LIQUIDITY

The Australian Prudential Regulation Authority (APRA) is releasing an updated *Reporting Standard ARS 210.0 Liquidity* (ARS 210.0) for consultation.

Background

ARS 210.0 contains *Reporting Form ARF 210.5 Daily Liquidity Report* (ARF 210.5) and associated instructions. ADIs report daily liquidity information to APRA under ARF 210.5 when requested by APRA.

In March 2020, APRA requested 136 ADIs submit a weekly or bi-weekly modified version of ARF 210.5 to APRA, commencing from 1 April 2020. The request was aimed at the provision of timely information on ADIs' liquidity risk in response to the impacts of COVID-19.

The modified version of ARF 210.5 contained additional information on ADIs' funding maturities and minimum liquidity holdings.

After examining submissions since April 2020, APRA has identified some areas where the reporting instructions for ARF 210.5 could be clarified.

Updates to ARS 210.0

APRA has drafted updates to ARS 210.0 to align ARF 210.5 with the modified version currently submitted by certain ADIs. APRA has also drafted updates to the ARF 210.5 reporting instructions to provide ADIs with additional guidance, and ensure consistent reporting across entities.

In accordance with APRA's November 2019 consultation [Proposed changes to due dates of ADI quarterly reporting](#), APRA also proposes updating the due dates for the following quarterly liquidity reporting forms from 28 to 35 calendar days after the end of the quarter:

- *ARF 210.1A Liquidity Coverage Ratio – all currencies;*
- *ARF 210.1B Liquidity Coverage Ratio – AUD only;*
- *ARF 210.2 Minimum Liquidity Holdings Ratio;*
- *ARF 210.3.1 Contractual Maturity Mismatch – Funded Assets;*
- *ARF 210.3.2 Contractual Maturity Mismatch – Funding Liabilities and Capital;* and
- *ARF 210.6 Net Stable Funding Ratio.*

An updated copy of ARS 210.0 with marked-up changes is available on the APRA website at [Revisions to reporting standard ARS 210.0 Liquidity - September 2020](#).

Consultation period

APRA welcomes feedback on the proposed changes to ARS 210.0 in this letter.

Written submissions should be sent to DataConsultations@apra.gov.au by 17 October 2020 and addressed to:

Senior Manager, Data Strategy and Frameworks
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Yours sincerely,

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