



## Reporting Standard SRS 332.0

### Expenses

#### Objective of this reporting standard

This Reporting Standard sets out requirements for the provision of information to APRA relating to expense reporting of each registrable superannuation entity, defined benefit registrable superannuation entity, pooled superannuation trust and eligible rollover fund.

It includes *Reporting Form SRF 332.0 Expenses* and 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 under this Reporting Standard is used by APRA for the purposes of prudential supervision and publication. It may also be used by the Australian Securities and Investments Commission.

#### Application

3. This Reporting Standard applies to each registrable superannuation entity (RSE) licensee (RSE licensee) in respect of each RSE, defined benefit RSE, pooled superannuation trust (PST) and eligible rollover fund (ERF) within its business operations<sup>1</sup>.

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<sup>1</sup> For the purposes of this Reporting Standard, an 'RSE licensee's business operations' includes all activities as an RSE licensee (including the activities of each RSE of which it is the licensee), and all other activities of the RSE licensee to the extent that they are relevant to, or may impact on, its activities as an RSE licensee. For the avoidance of doubt, if the RSE licensee is trustee of more than one RSE, defined benefit RSE or ERF, the RSE licensee must separately provide the information required by the form for each RSE, defined

## Commencement

4. This Reporting Standard commences on the day it is registered on the Federal Register of Legislation.

## Reporting periods

5. Reporting periods under this Reporting Standard are each year of income of the entity.

## Initial information required<sup>2</sup>

6. An RSE licensee must, applying the materiality thresholds, provide information required by this Reporting Standard for each reporting period ending on or after 30 June 2021 but before 30 June 2022.<sup>3</sup>
7. An RSE licensee to which this Reporting Standard applies must provide the information required by paragraph 6, by 30 September 2021.

## Information required

8. RSE licensees must provide information required under this Reporting Standard for reporting periods ending on or after 30 June 2022.
9. An RSE licensee to which this Reporting Standard applies must provide information required under paragraph 8, within 3 months after the end of the relevant reporting period.

## Notices

10. If, having regard to the particular circumstances of an RSE, defined benefit RSE, PST or ERF, APRA considers it necessary or desirable to obtain information more or less frequently than as provided by paragraph 5, APRA may, by notice in writing, change the reporting periods for the particular RSE, defined benefit RSE, PST or ERF.
11. Where APRA has changed the reporting periods under paragraph 10, the RSE licensee must provide the relevant information within the time specified by the notice in writing.
12. APRA may grant, in writing, an RSE licensee an extension of a due date with respect to one or more RSEs, defined benefit RSEs, PST or ERFs within its business operations, in which case the new due date for the provision of the information will be the due date specified on the notice of extension.

*Note:* For the avoidance of doubt, if the due date for a particular reporting period falls on a day other than a usual business day, an RSE licensee is nonetheless required to submit the information required

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benefit RSE or ERF within its business operations. An RSE licensee that does not have any RSEs, defined benefit RSEs or ERFs within its business operations is not required to provide information under this Reporting Standard.

<sup>2</sup> ~~This is a one-off reporting requirement.~~

<sup>3</sup> See the Instructions for the materiality thresholds.

no later than the due date.

### **Form and method of submission**

13. The information required by this Reporting Standard must be given to APRA in electronic format using an electronic method available on APRA's website or by a method notified by APRA prior to submission.

### **Quality control**

14. The information provided by an RSE licensee under this Reporting Standard must be the product of systems, procedures and internal controls that have been reviewed and tested by the RSE auditor of the RSE, defined benefit RSE, PST or ERF to which the information relates<sup>4</sup>. This will require the RSE auditor to review and test the RSE licensee's systems, procedures and internal controls designed to enable the RSE licensee to report reliable information to APRA. This review and testing must be done on:
  - (a) an annual basis or more frequently if necessary to enable the RSE auditor to form an opinion on the reliability and accuracy of information; and
  - (b) at least a limited assurance engagement consistent with professional standards and guidance notes issued by the Auditing and Assurance Standards Board as may be amended from time to time, to the extent that they are not inconsistent with the requirements of *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).
15. All information provided by an RSE licensee under this Reporting Standard must be subject to systems, processes and controls developed by the RSE licensee for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the RSE licensee to ensure that an appropriate set of policies, procedures and controls for the authorisation of information submitted to APRA is in place.

### **Authorisation**

16. When an officer or agent of an RSE licensee provides the information required by this Reporting Standard using an electronic format, the officer or agent must digitally sign the relevant information using a digital certificate acceptable to APRA.
17. If the information required by this Reporting Standard is provided by an agent who submits the information on the RSE licensee's behalf, the RSE licensee must:
  - (a) obtain from the agent a copy of the completed form with the information provided to APRA; and
  - (b) retain the completed copy.
18. An officer or agent of an RSE licensee who submits the information under this

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<sup>4</sup> Refer also to *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

Reporting Standard for, or on behalf of, the RSE licensee must be authorised by either:

- (a) the Chief Executive Officer of the RSE licensee; or
- (b) the Chief Financial Officer of the RSE licensee.

### Minor alterations to forms and instructions

19. APRA may make minor variations to:
- (a) 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
  - (b) the instructions to a form, to clarify their application to the form, without changing any substantive requirement in the form or instructions.
20. If APRA makes such a variation, it must notify each RSE licensee that is required to report under this Reporting Standard.

### Interpretation

21. In this Reporting Standard:

*APRA* means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998*.

*Chief Executive Officer* means the chief executive officer of the RSE licensee, by whatever name called, and whether or not he or she is a member of the Board of the RSE licensee<sup>5</sup>.

*Chief Financial Officer* means the chief financial officer of the RSE licensee, by whatever name called.

*defined benefit RSE* has the meaning of defined benefit fund in subsection 10(1) of the SIS Act.

*due date* means the relevant due date under paragraph 7, 9 or, if applicable, paragraph 12 of this Reporting Standard.

*eligible rollover fund (ERF)* has the meaning given in subsection 10(1) of the SIS Act.

*pooled superannuation trust (PST)* has the meaning given in subsection 10(1) of the SIS Act.

*reporting period* means a period mentioned in paragraph 5 or, if applicable,

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<sup>5</sup> Refer to *Prudential Standard SPS 510 Governance*.

paragraph 10 of this Reporting Standard.

**RSE** means a registrable superannuation entity as defined in subsection 10(1) of the SIS Act that is not a defined benefit RSE, pooled superannuation trust, ERF, small APRA fund or single member approved deposit fund<sup>6</sup>.

**RSE auditor** means an auditor appointed by the RSE licensee to perform functions under this Reporting Standard.

**RSE licensee** has the meaning given in subsection 10(1) of the SIS Act.

**SIS Act** means *Superannuation Industry (Supervision) Act 1993*.

22. In this Reporting Standard, unless the contrary intention appears, a reference to an Act, Regulation, Prudential Standard, Reporting Standard, Australian Accounting Standard or Auditing Standard is a reference to the instrument as in force or existing from time to time.
23. Where this Reporting Standard provides for APRA to exercise a power or discretion, this power or discretion is to be exercised in writing.

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<sup>6</sup> For the purposes of this Reporting Standard, ‘pooled superannuation trust’ has the meaning given in section 10(1) of the SIS Act, ‘small APRA fund’ means a superannuation entity that is a regulated superannuation fund, within the meaning of the SIS Act, which has fewer than five members and ‘single member approved deposit fund’ means a superannuation entity that is an approved deposit fund, within the meaning of the SIS Act, and has only one member

# Reporting Form SRF 332.0

## Expenses

### Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 332.0 Expenses* (SRF 332.0).

#### General directions and notes

##### Reporting level

SRF 332.0 must be completed by the RSE licensee for each RSE, defined benefit RSE, PST and ERF.

##### Reporting tables

Tables described in this reporting form list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

The Unique identifier column indicates which field or fields form the primary key of the table. Where a field has ‘Y’ in the Unique identifier column, this denotes that this field forms part of the primary key for the table. A blank cell in the Unique identifier column means that the field does not form part of the primary key for the table. Any specific combination of values in the fields that form the primary key of a table must not appear on more than one row in that table when reported.

##### Information required

An RSE licensee must complete SRF 332.0 applying the materiality thresholds, for each reporting period ending on or after 30 June 2021 but before 30 June 2022. Report expenses on a look-through basis, as explained under Reporting basis and unit of measurement in these

Instructions.

The materiality thresholds are:

- Where total [payments to expenses with](#) a **service provider** are greater than or equal to 5 per cent of total expenses for that **expense group**: the [payment expense](#) must be reported. If the [payment expense](#) is used for the purpose of more than one **expense type**, then apportion the [payment expense](#) between these **expense types** as appropriate.
- Where the total paid to a **service provider** is less than 5 per cent of total expenses for that **expense group**: [Payments to Expenses with](#) multiple **service providers** below this threshold for each **expense type** can be aggregated. Report the **service provider** description in Table 1 as 'multiple providers below 5%'.
- Where the total [payments to expenses with](#) a **service provider** are \$10,000 or less, and the classification is unavailable: classify the [payment expense](#) in the **expense group** 'Other', so long as the total amount reported in the **expense group** 'Other' for this reason does not exceed 5 per cent of total expenses reported in Table 2.

The RSE licensee cannot apply a materiality threshold to any [payments to expenses with](#) **service providers** which are:

- classified by the RSE licensee as significant expenditure under *Prudential Standard SPS 515 Strategic Planning and Member Outcomes*;
- payments to [a related parties party](#); or
- used for the purpose of the following **expense types**:
  - Marketing related expenses (including: *Advertising or Marketing, Existing Member Campaigns, Member Acquisition Campaigns*, and all **expense types** under *Marketing And Distribution (expense group)*);
  - *Sponsorship*;
  - *Payments Or Donations To Industry Bodies*;
  - *Payments Or Donations To Political Parties*;
  - *Payments Or Donations To Trade Bodies*.

An RSE licensee must complete SRF 332.0 for all expenses in respect of each reporting period ending on or after 30 June 2022.

## Reporting basis and unit of measurement

RSE licensees must report all items on SRF 332.0 in accordance with the Australian Accounting Standards unless otherwise specified.

The total *service arrangement* cost amounts and total *service arrangement* investment cost amounts reported in SRF 332.0 should reflect the total expenses in the RSE, defined benefit RSE, PST or ERF's financial statements. Amounts in SRF 332.0 should and are to be reported on an accrual's basis.

Amounts in SRF 332.0 are to be reported on an APRA look-through basis ~~where the expense is paid to a *connected entity*.~~<sup>7</sup> The look-through chain will end with the payment expenses from the last *related connected entity* to the first entity that is not a *related connected entity*.

Amounts in SRF 332.0 are to be reported as percentages or whole numbers. Percentages are to be reported as an unconverted number to two decimal places. For example, 12.34 per cent is to be reported as 0.1234.

Items on SRF 332.0 must be reported as at the end of the reporting period or with respect to transactions that occurred during the reporting period. Unless otherwise specified, report information with respect to transactions that occurred during the reporting period.

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

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<sup>7</sup> APRA look-through means where the expense is in relation to any money, consideration or other benefit given to an entity (the *receiving entity*):

- where the *receiving entity* is the RSE licensee: by the RSE (the *paying entity*);
- where the *receiving entity* is a *related connected entity*: by the RSE; RSE licensee or a *related connected entity* (the *paying entity*); or
- where the *receiving entity* is not a *related connected entity*: by the RSE or RSE licensee (the *paying entity*);

APRA expects RSE licensees to obtain information about the following in order to report *service provider* details in Table 1 and classify relevant cost amounts under the relevant *expense group type* and *expense type* categories for reporting in Table 2 and Table 3 of SRF 332.0 details of the *receiving entity*; the relationship between the *receiving entity* and the RSE licensee; the purpose for which the money consideration or other benefit is given (the purpose of the service provided to the RSE); and the way in which the money, consideration or other benefit is used by the *receiving entity*, and any entity with which that entity deals, including the extent to which, for the RSE licensee or a *related connected entity*, the *receiving entity*'s profit is attributable to that money, consideration or other benefit in order to classify relevant amounts under the relevant *expense group type* and *expense type* categories.



## Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections* (SRS 101.0).

## Specific instructions

**Table 1: Service providers**

Report all service provider expenses paid over the reporting period in Table 1 on a look-through basis. If there is no *related connected entity*, report the receiving entity. If payments/expenses are ~~made to~~with a *related connected entity*, report the last *related connected entity* in the look-through chain.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Service Provider Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <b><i>service provider identifier</i></b> .
2	Service Provider Name Text		All filers	Free text	Report the name of the <b><i>service provider</i></b> , <u><i>or for accounting expenses report the name of the accounting expense.</i></u>
3	Service Provider Australian Business Number		All filers	11 digit valid ABN	Report the <b><i>service provider ABN</i></b> .

Column	Field name	Unique identifier	Applicable to	Valid values	Description
4	Service Provider Relationship Type		All filers	<ul style="list-style-type: none"> <li>• <i>None</i></li> <li>• <i>Parent</i></li> <li>• <i>Indirect Parent</i></li> <li>• <i>Subsidiary</i></li> <li>• <i>Indirect Subsidiary</i></li> <li>• <i>RSEL</i></li> <li>• <i>Group Company</i></li> <li>• <i>Other Related Party</i></li> </ul>	Report the <i>service provider relationship type</i> .
5	Service Provider Shareholding Relationship Percent		All filers	Percentage to 2 decimal places	Report the <i>service provider shareholding relationship level</i> (relative to the RSE licensee) as a percentage.
6	Service Provider Shareholding Relationship Detail Text		All filers	Free text	Report further detail on the <i>service provider shareholding relationship</i> .
7	Responsible Person Service Provider Relationship Indicator		All filers	<ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Report whether any <i>responsible persons</i> of the RSE licensee have a <i>relationship with the service provider</i> , <a href="#">which results in a relevant duty or a relevant interest in accordance with Prudential Standard SPS 521 Conflicts of Interest</a> .
8	Responsible Person Service Provider Relationship Text		All filers	Free text	If <i>responsible persons</i> have a <i>relationship with the service provider</i> <a href="#">which results in a relevant duty or a relevant interest in accordance with Prudential Standard SPS 521 Conflicts of</a>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					<u>Interest</u> , report details of the <i>relationship with the service provider</i> .
9	Service Provider Relationship Other Text		All filers	Free text	Report <i>other relationships</i> .
10	Service Arrangement Outsourced Indicator		All filers	<ul style="list-style-type: none"> <li>• <i>Insourced</i></li> <li>• <i>Outsourced</i></li> </ul>	Report whether the <i>service arrangement</i> is <i>insourced or outsourced</i> .

**Table 2: Administration and other expenses reporting**

Report all administration and other (non-investment management) expenses for the reporting period in Table 2 on a look-through basis. If there is no related connected entity, report the total ~~cost of payments to~~ expenses with the receiving entity. If ~~payments~~ expenses are ~~made to~~ with a related connected entity, report the total cost ~~of payments~~ amount from the last related connected entity in the look-through chain to the first entity that is not a related connected entity. For each entity in the look-through chain, report any expense not on paid to a further related connected entity. Classify the amount for each relevant expense group type and expense type for which the entity provides a service to the RSE, including the extent to which, for each related connected entity in the look-through chain, that entity's profit is attributable to that expense amount.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Service Provider Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>service provider identifier</i> .
2	Superannuation Fund Or Licensee Type	Y	All filers	<ul style="list-style-type: none"> <li>• RSE</li> <li>• DB RSE</li> <li>• PST</li> <li>• ERF</li> </ul>	Report the <i>RSE, DB RSE, PST or ERF</i> indicator.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
3	Expense Group Type	Y	All filers	<ul style="list-style-type: none"> <li>• <i>Administration Services</i></li> <li>• <i>Member Services</i></li> <li>• <i>Marketing And Distribution</i></li> <li>• <i>Trustee Office</i></li> <li>• <i>Corporate Overheads</i></li> <li>• Other</li> </ul>	Report the <i>expense group</i> . Where the expense is paid to the RSE licensee, the expense must be apportioned across the expense groups to which it relates.
4	Expense Type	Y	All filers	See Lists at the end of these Instructions	Report the <i>expense type</i> .
5	Service Arrangement Inclusions Exclusions Text	Y	All filers	Free text	Report the detail of how the <i>service arrangement</i> differs with particular inclusions or exclusions. For example, if the general administration service provider excludes the call centre function, highlight this here and include a separate row for the call centre function service provider under 'member services' service type category. If there are no inclusions or exclusions applicable to the expense, report 'Not applicable'.
6	Service Arrangement Engagement Type		All filers	<ul style="list-style-type: none"> <li>• <i>One Off</i></li> <li>• <i>Ongoing</i></li> </ul>	Report the <i>engagement type</i> .
7	Proportion Of Assets Service Provided Percent		All filers	Percentage to 2 decimal places	Report the <i>proportion of assets to which service is provided</i> .
8	Proportion Of Members		All filers	Percentage to 2 decimal places	Report the <i>proportion of members</i>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Service Provided Percent				<i>to which service is provided.</i>
9	Service Arrangement Registrable Superannuation Entity Or Member Cohort Different Cover Text		All filers	Free text	If the <i>proportion of members to which service is provided</i> is not 100%, report the description of the member cohort covered and / or not covered under this <i>service arrangement</i> .
10	Payment SPS 515 Materiality Indicator		All filers	<ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Report whether this expense is material for the purposes of <i>SPS 515 materiality</i> .
11	Service Arrangement Cost Amount		All filers	Whole dollars	Report the <i>total cost of the service arrangement</i> .

**Table 3: Investment management expenses**

Report all ~~administration and other (non-~~investment ~~management)~~related expenses for the reporting period in Table 3 on a look-through basis. If there is no related connected entity, report the total cost ~~of payments to~~amount with the receiving entity. If ~~payments~~expenses are ~~made to~~with a related connected entity, report the total cost ~~of payments~~amount from the last related connected entity in the look-through chain to the first entity that is not a related connected entity. For each entity in the look-through chain, report any expense not on paid to a further related connected entity. Classify the amount for each relevant expense service type and asset class sector type for which the entity provides a service to the RSE, including the extent to which, for each related connected entity in the look-through chain, that entity’s profit is attributable to that expense amount.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Service Provider Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>service provider identifier</i> .

Column	Field name	Unique identifier	Applicable to	Valid values	Description
2	Superannuation Fund Or Licensee Type	Y	All filers	<ul style="list-style-type: none"> <li>• RSE</li> <li>• DB RSE</li> <li>• PST</li> <li>• ERF</li> </ul>	Report the <i>RSE, DB RSE, PST or ERF</i> indicator.
3	Investment Expense Service Type	Y	All filers	<ul style="list-style-type: none"> <li>• <i>Investment</i></li> <li>• <i>Custody</i></li> <li>• <i>Asset Consultant</i></li> <li>• <i>Implemented Consultant</i></li> <li>• <i>Investment Research</i></li> <li>• <i>Other</i></li> </ul>	Report the <i>expense service type</i> .
4	Investment Asset Class Sector Type	Y	All filers	<ul style="list-style-type: none"> <li>• <i>Cash</i></li> <li>• <i>Fixed Income</i></li> <li>• <i>Equity</i></li> <li>• <i>Property</i></li> <li>• <i>Infrastructure</i></li> <li>• <i>Alternatives</i></li> <li>• Not Applicable</li> </ul>	Report the <i>asset class sector type</i> .
5	Investment Listing Type	Y	All filers	<ul style="list-style-type: none"> <li>• <i>Listed</i></li> <li>• <i>Unlisted</i></li> <li>• <i>Not Specified</i></li> <li>• <i>Not Applicable</i></li> </ul>	Report the <i>listing type</i> of the investment.
6	Investment Domicile Type	Y	All filers	<ul style="list-style-type: none"> <li>• <i>Australian Domicile</i></li> <li>• <i>International Domicile</i></li> <li>• <i>Not Specified</i></li> <li>• <i>Not Applicable</i></li> </ul>	Report the <i>domicile type</i> of the investment.
7	Asset Class Description	Y	All filers	Free text	Report the <i>asset class further</i>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Text				<i>description.</i>
8	Service Arrangement Inclusions Exclusions Text	Y	All filers	Free text	Report the detail of how the <b>service arrangement</b> differs with particular inclusions or exclusions. For example if the general administration service provider excludes the call centre function, highlight this here and include a separate row for the call centre function service provider under 'member services' service type category. If there are no inclusions or exclusions applicable to the expense, report 'Not applicable'.
9	Service Arrangement Engagement Type		All filers	<ul style="list-style-type: none"> <li>• <b>One Off</b></li> <li>• <b>Ongoing</b></li> </ul>	Report the <b>engagement type</b> .
10	Investment Market Value Amount		All filers	Whole dollars	Report the <b>market value of investments</b> .
11	Proportion Of Assets Service Provided Percent		All filers	Percentage to 2 decimal places	Report the <b>proportion of assets to which service is provided</b> .
12	Proportion Of Members Service Provided Percent		All filers	Percentage to 2 decimal places	Report the <b>proportion of members to which service is provided</b> .
13	Service Arrangement Registrable Superannuation Entity Or Member Cohort Different Cover Text		All filers	Free text	If the <b>proportion of members to which service is provided</b> is not 100%, report the description of the member cohort covered and / or not covered under this <b>service arrangement</b> .

Column	Field name	Unique identifier	Applicable to	Valid values	Description
14	Payment SPS 515 Materiality Indicator		All filers	<ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Report whether this expense is material for the purposes of <b>SPS 515 materiality</b> .
15	Service Arrangement Investment Management Cost Amount		All filers	Whole dollars	Report the <b>total cost of the service arrangement</b> .

### Lists

Expense type	<p>The <b>expense type</b> options when <del>administration services</del><u>Administration Services</u> is selected as the <b>expense group</b> option are:</p> <ul style="list-style-type: none"> <li>• <b>Call Centre Services</b></li> <li>• <b>Complaints And Feedback Handling</b></li> <li>• <b>Electronic Communication Distribution</b></li> <li>• <b>Insurance Administration</b></li> <li>• <b>Intra Fund Advice</b></li> <li>• <b>Member Transaction Processing</b></li> <li>• <b>Physical Communication Distribution</b></li> <li>• <b>Record Keeping</b></li> <li>• <b>Other</b></li> </ul> <p>The <b>expense type</b> options when <del>member services</del><u>Member Services</u> is selected as the <b>expense group</b> option are:</p> <ul style="list-style-type: none"> <li>• <b>Consumer Testing</b></li> <li>• <b>Digital Technology Services</b></li> <li>• <b>Data Analytics</b></li> <li>• <b>Existing Member Campaigns</b></li> <li>• <b>IT Service Provider</b></li> <li>• <b>Member Acquisition Campaigns</b></li> </ul>
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- **Member Education Programmes**
- **Online Calculators**
- **Platform Provider**
- **Other**

The *expense type* options when ~~marketing and distribution~~ Marketing And Distribution is selected as the *expense group* option are:

- **Financial Planners**
- **Financial Planning Payments To Externals**
- **Marketing**
- **Promoter**
- **Other**

The *expense type* options when ~~trustee office~~ Trustee Office is selected as the *expense group* option are:

- **Benchmarking**
- **Director Training Costs**
- **Directors Fees**
- **Fees Relating To Potential Mergers**
- **General Expenses**
- **Other**

The *expense type* options when ~~corporate overheads~~ Corporate Overheads is selected as the *expense group* option are:

- **Accountant**
- **Actuarial Fees**
- **Advertising Or Marketing**
- **Amortisation And Depreciation**
- **Brokerage**
- **Capital Expenditure**
- **Computers**

- *Conferences*
- *Consultant Fees*
- *Data Analytics*
- *Entertainment*
- *External Audit*
- *Internal Audit*
- *Investment Consulting*
- *IT Service Provider*
- *Legal*
- *Motor Vehicles*
- *Payments Or Donations To Industry Bodies*
- *Payments Or Donations To Political Parties*
- *Payments Or Donations To Trade Bodies*
- *Payroll*
- *Platform Provider*
- *Premises*
- *Professional Indemnity*
- *Profit*
- *Recruitment*
- *Regulatory Levies*
- *Research*
- *Sponsorship*
- *Tax Agent Fees*
- *Training*
- *Travel*
- *Valuation*
- *Other*

The *expense type* option when ~~other~~Other is selected as the *expense group* option is:

	<ul style="list-style-type: none"><li>• <i>Other</i></li></ul>
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