

10. APRA may, by notice in writing, vary the reporting periods or specified reporting periods for a particular ADI 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;
 - (b) the extent to which the information is required for the purposes of the prudential supervision of the ADI; and
 - (c) the requirements of the RBA or the ABS.
11. APRA may grant an ADI 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

12. All information submitted by an ADI under this Reporting Standard must be the product of processes and controls that have been reviewed and tested by the external auditor of the ADI. *Guidance Statement GS 012 Prudential Reporting Requirements for Auditors of Authorised Deposit-taking Institutions*, issued by the Auditing and Assurance Standards Board, provides guidance on the scope and nature of the review and testing required from external auditors.¹ This review and testing must be done on an annual basis or more frequently if necessary to enable the external auditor to form an opinion on the accuracy and reliability of the information.
13. All information submitted by an ADI under this Reporting Standard must be subject to systems, processes and controls developed by the ADI for the internal review and authorisation of that information. These systems, processes and controls must assure the completeness and reliability of the information submitted.

Authorisation

14. When an officer or agent of an ADI 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.

Minor alterations to forms and instructions

15. 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 formwithout changing any substantive requirement in the form or instructions.

¹ Pursuant to section 227B of the *Australian Securities and Investments Commission Act 2001*.

	Item 6.2 column 6 is a derived field calculated as the sum of item 6 column 6 and item 6.1 column 6.
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Section C: CVA risk capital charge

Item 7 collects data in relation to CVA risk capital charge. Report all applicable CVA risk capital charge in this item.

Item 7	<p>Item 7.1 Approach for calculating the CVA risk capital charge</p> <p>An ADI that has permission from APRA to calculate its CVA risk capital charge using the simplified approach should input ‘simplified approach’, otherwise it should input ‘standardised formula’. An ADI using the simplified approach must report zeroes in rows 7.2 to 7.7.</p> <p>Items 7.2 to 7.7 correspond to long term credit rating grades according to Attachment F of APS 112.</p> <p>Column 2 CVA capital formula component 1</p> <p>(i) An ADI without eligible CVA hedges according to Attachment A of APS 180:</p> <p>For each credit rating grade report the values $M_i D_i Exposure_i^{total}$, summed over all counterparties (summed over all <i>i</i>’s) with that credit rating grade:</p> $\sum_i M_i D_i Exposure_i^{total}$ <p>(ii) An ADI with eligible CVA hedges according to Attachment A of APS 180:</p> <p>For each rating grade report the values $M_i D_i Exposure_i^{total} - M_i^{hedge} D_i^{hedge} B_i$ summed over all counterparties (i.e. summed over all <i>i</i>’s) with that credit rating grade:</p> $\sum_i M_i D_i Exposure_i^{total} - M_i^{hedge} D_i^{hedge} B_i$ <p>Where $M_i, D_i, Exposure_i^{total}, M_i^{hedge}, D_i^{hedge}, B_i$ are as defined in paragraph 17 of Attachment A of APS 180. The CVA charge imposed on a clearing member ADI for transacting with a CCP on behalf of its clients must also be included.</p> <p>Note that for multiple netting sets, the amount $M \times D \times Exposure^{total}$ is to be summed over all netting sets.</p> <p>Column 3 CVA capital formula component 2</p>
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To be completed by an **ADI** with eligible credit default swap (CDS) index hedges; otherwise left blank. For each **credit rating grade**, report the sum of the following calculation being the sum of all index exposures (i.e. summed over all ind's) mapped to that **credit rating grade**:

$$\sum_{\text{ind}} M_{\text{ind}} D_{\text{ind}} B_{\text{ind}}$$

Where M_{ind} , D_{ind} and B_{ind} are as defined in paragraph 17 of Attachment A of APS 180.

Column 4 CVA capital formula component 3

- (i) An **ADI** without eligible CVA hedges according to Attachment A of APS 180:

For each **credit rating grade** report the square root of the sum of the squares of the values $M_i D_i Exposure_i^{total}$ summed over all counterparties (i.e. summed over all i's) with that **credit rating grade**:

$$\sqrt{\sum_i [(M_i D_i Exposure_i^{total})^2]}$$

- (ii) An **ADI** with eligible CVA hedges according to Attachment A of APS 180:

For each **credit rating grade** report the square root of the sum of the squares of the values $M_i D_i Exposure_i^{total} - M_i^{hedge} D_i^{hedge} B_i$, summed over all counterparties (summed over all i's) with that **credit rating grade**:

$$\sqrt{\sum_i [(M_i D_i Exposure_i^{total} - M_i^{hedge} D_i^{hedge} B_i)^2]}$$

Where $M_i, D_i, Exposure_i^{total}, M_i^{hedge}, D_i^{hedge}, B_i$ are as defined in paragraph 17 of Attachment A of APS 180.

Note that the amount in column 4 is an AUD amount, and so should be entered in units according to the class of **ADI**, as set out under the reporting basis and units of measurement of these reporting instructions.

Column 5 Derived quantity 1, calculated from columns 1, 2, and 3 as:

$$\begin{aligned} & \text{Rating grade weighting} \times [0.5 \\ & \quad \times \text{CVA capital formula component 1} \\ & \quad - \text{CVA capital formula component 2}] \end{aligned}$$

Column 6 Derived quantity 2, calculated from columns 1 and 4 as:

$$\text{Risk grade weighting} \times \text{CVA capital formula component 3} \times \sqrt{0.75}$$

	<p>Item 7.8 column 5 – Total CVA capital charge components: Derived field calculated as the sum of values in column 5 from rows 7.2 to 7.7.</p> <p>Item 7.8 column 6 – Total CVA capital charge components: Derived field calculated as the square root of the sum of the square of values in derived quantity 2 (column 6) from rows 7.2 to 7.7.</p> <p>Item 7.9 column 6 – Total CVA capital charge (standardised formula): Derived field calculated from row 7.8 as:</p> $2.33\sqrt{(Derived\ quantity\ 1)^2 + (Derived\ quantity\ 2)^2}$ <p>Item 7.10 column 6 – Total CVA RWE (simplified approach): Derived field equal to the value of item 1.7 (bilateral exposures).</p> <p>Item 7.11 column 6 – Total CVA RWE: Derived field calculated from items 7.9 (column 6) and 7.10 (column 6) depending on whether ‘standardised formula’ or ‘simplified approach’ is selected in 7.1. If ‘standardised formula’ then calculated as $12.5 \times$ [item 7.9 (column 6)] If ‘simplified approach’ then calculated as item 7.10 (column 6)</p>
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Section D: Summary

Item 8	<p>Item 8.1 is a derived field equal to the value of item 1.7.</p> <p>Item 8.2 is a derived field equal to the sum of item 3.1 and item 6.2 column 3.</p> <p>Item 8.3 is a derived field equal to the sum of item 6.2 column 6 and $12.5 \times$ item 5.2.</p> <p>Item 8.4 is a derived field equal to the value of item 7.11.</p>
Item 9	<p>Item 9.1 is a derived field equal to the sum of items 9.1.1 to 9.1.2.</p> <p>Item 9.1.1 is a derived field equal to the value of item 2.1.</p> <p>Item 9.1.2 is a derived field equal to the value of item 4.1.</p>

ARF_180_2: IRB - Counterparty Credit Risk and CVA Risk

Australian Business Number
Institution Name

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Reporting Period
Scale Factor

	Millions to one decimal place
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Reporting Consolidation

Level 1 / Level 2

Section A: IRB bilateral exposures

1 Derivative exposures - AIRB or FIRB

PD % (1)	Number of counterparties (2)	Notional principal amount (3)	Replacement cost excluding all collateral (4)	Replacement cost with eligible collateral (5)	Scaled IR AddOn (6)	Scaled FX AddOn (7)	Scaled CR AddOn (8)

PD % (1)	Scaled EQ AddOn (9)	Scaled CMDTY AddOn (10)	Potential future exposure (11)	EAD (12)	Incurred CVA loss (13)	Weighted average LGD (14)	Weighted average maturity (15)	RWE (16)

 1.1 Total RWE

2 Securities financing transactions - AIRB or FIRB

PD %	Number of counterparties	Notional principal amount	Adjusted exposure amount	Weighted average LGD	Weighted average maturity	RWE

(1)	(2)	(3)	(4)	(5)	(6)	(7)

2.1 Total RWE



3 Derivative exposures - supervisory slotting

Slotting category (1)	Number of counterparties (2)	Notional principal amount (3)	Replacement cost excluding all collateral (4)	Replacement cost with eligible collateral (5)	Scaled IR AddOn (6)	Scaled FX AddOn (7)	Scaled CR AddOn (8)

Strong
Good
Satisfactory
Weak
Default

Slotting category (1)	Scaled EQ AddOn (9)	Scaled CMDTY AddOn (10)	Potential future exposure (11)	EAD (12)	Incurred CVA loss (13)	RWE (14)

Strong
Good
Satisfactory
Weak
Default

3.1 Total RWE



IRB ADIs are required to report the components of their CVA risk capital charge through this form.

Specific instructions

Section A: IRB bilateral exposures

This section applies to only those exposures for which an **IRB ADI** adopts an IRB approach to credit risk.

Item 1 and item 2 collect data in relation to **OTC derivative transactions**, **SFTs** and **long settlement transactions** that are subject to the AIRB or FIRB approach and are not centrally cleared. Items 3 and 4 collect data in relation to **OTC derivative transactions**, **SFTs** and **long settlement transactions** that are subject to the supervisory slotting approach and are not centrally cleared.

For the purpose of this section, a **long settlement transaction** must be treated as an **OTC derivative transaction**. An **ADI** may net claims and obligations arising from market-related contracts across both the banking and trading books with a single counterparty if covered by an **eligible bilateral netting agreement**.

An **ADI** must include in Section A centrally cleared **OTC derivative transactions**, **SFTs**, **long settlement transactions**, and **exchange traded derivative** transactions that are required to be treated as bilateral exposures under Attachment B of APS 180.

<p>Item 1</p>	<p>Enter values for bilateral (i.e. non-centrally cleared) OTC derivative transactions subject to the AIRB or FIRB approach in item 1.</p> <p>In column 1 report the assigned probability of default (PD), as a percentage rounded to two decimal places, of each obligor grade. Where PDs are bucketed and there are multiple assigned PDs within a bucket, ADIs are to report the exposure weighted average PD of the bucket.</p> <p>A PD of 100 per cent is to be assigned to all defaulted exposures.</p> <p>Report in column 2 the total number (count) of counterparties of the same PD, each as a separate legal entity, with a non-zero notional principal amount.</p> <p>In column 3 report the total notional principal amount of all transactions with counterparties of the same PD. Absolute values should be reported.</p> <p>For each PD in column 1, report the replacement cost excluding all collateral in column 4. Replacement cost excluding all collateral is the sum of the total positive market value of transactions across all netting sets with counterparties of the same PD. Mathematically:</p> <p>$\sum_{i \in C} \max(V_i, 0)$ where:</p> <p>V_i = the total current market value of all transactions within netting set i.</p>
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	<p>C = all netting sets of counterparties of the same PD.</p> <p>Report the replacement cost with eligible collateral in column 5. For each PD, report the sum of replacement costs across all netting sets with counterparties of the same PD. Mathematically:</p> $\sum_{i \in C} RC_i$ <p>where:</p> <p>RC_i = the replacement cost for margined or unmargined netting set i, detailed in paragraphs 8 to 10 of Attachment D of APS 180.</p> <p>C = all netting sets of counterparties of the same PD.</p> <p>Report under column 6, column 7, column 8, column 9, column 10, respectively, interest rate, foreign exchange, credit, equity and commodity derivatives potential future exposure. Mathematically:</p> $\sum_{i \in C} m_i \times AddOn_i^a$ <p>where:</p> <p>m_i = the multiplier as defined in paragraph 13 of Attachment D of APS 180 for the i^{th} netting set.</p> <p>$AddOn_i^a$ = the add-on factor for asset class a as defined in paragraph 14 and 15 of Attachment D of APS 180 for the i^{th} netting set.</p> <p>C = the set containing all netting sets of counterparties of the same PD.</p> <p>Column 11 is a derived field, calculated from columns 6 to 10 as:</p> $\begin{aligned} & Scaled\ IR\ AddOn + Scaled\ FX\ AddOn + Scaled\ CR\ AddOn \\ & + Scaled\ EQ\ AddOn + Scaled\ CMDTY\ AddOn \end{aligned}$ <p>Column 12 is a derived field, calculated from columns 5 and 11 as:</p> $1.4 \times (Replacement\ cost\ with\ eligible\ collateral + Potential\ future\ exposure)$ <p>In column 13, report the sum of the adjustment for incurred CVA write-down, detailed in paragraph 11 of Attachment A of APS 180, for counterparties of the same PD.</p> <p>In column 14, report the exposure weighted average LGD, as a percentage rounded to two decimal places, for exposures allocated to each assigned PD in the relevant rows. Mathematically:</p> $\frac{\sum_i LGD_i \times EAD_i}{\sum_i EAD_i}$ <p>where:</p>
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	<p>LGD_i = the LGD associated with the ith exposure allocated to the assigned PD.</p> <p>EAD_i = the EAD associated with the ith exposure allocated to the assigned PD (determined using the standardised approach for measuring counterparty credit risk exposures (SA-CCR)).</p> <p>In column 15 report the exposure weighted average effective maturity (M), in years rounded to one decimal place, for exposures allocated to each assigned PD in the relevant rows. Mathematically</p> $\frac{\sum_i M_i \times EAD_i}{\sum_i EAD_i}$ <p>where:</p> <p>M_i = the maturity associated with the ith exposure allocated to the assigned PD.</p> <p>EAD_i = the EAD associated with the ith exposure allocated to the assigned PD (determined using the SA-CCR).</p> <p>Report the RWE amount in column 16, calculated in accordance with Attachment A of APS 113. The RWE amount should be reported on an after-CRM basis. Report the sum of RWE for exposures allocated to each assigned PD in the relevant rows.</p> <p>Item 1.1 is a derived field, calculated as the sum of column 16.</p>
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<p>Item 2</p>	<p>Enter values for bilateral (i.e. non-centrally cleared) <i>SFTs</i> subject to the AIRB or FIRB approach in item 2.</p> <p>In column 1 report the assigned PD, as a percentage rounded to two decimal places, of each obligor grade. Where PDs are bucketed and there are multiple assigned PDs within a bucket, <i>ADIs</i> are to report the exposure weighted average PD of the bucket.</p> <p>A PD of 100 per cent is to be assigned to all defaulted exposures.</p> <p>Report in column 2 the total number (count) of counterparties of the same PD, each as a separate legal entity, with a non-zero <i>notional principal amount</i>.</p> <p>In column 3 report the total <i>notional principal amount</i> of all transactions with counterparties of the same PD. Absolute values should be reported.</p> <p>In column 4 report the adjusted exposure amount of all transactions with counterparties of the same PD. The adjusted exposure amount is calculated by multiplying the <i>notional principal amount</i> of a particular transaction by the relevant <i>CCF</i> and adjusting for the effects of any haircuts, eligible collateral and netting. Refer to Attachment G of APS 112 for <i>SFTs</i> not</p>
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	<p>covered by an <i>eligible bilateral netting agreement</i> and Attachment H of APS 112 for <i>SFTs</i> covered by an <i>eligible bilateral netting agreement</i>.</p> <p>In column 5, report the exposure weighted average LGD, as a percentage rounded to two decimal places, for exposures allocated to each assigned PD in the relevant rows. Mathematically:</p> $\frac{\sum_i LGD_i \times EAD_i}{\sum_i EAD_i}$ <p>where:</p> <p>LGD_i = the LGD associated with the ith exposure allocated to the assigned PD.</p> <p>EAD_i = the EAD associated with the ith exposure allocated to the assigned PD (determined according to Attachment B of APS 113).</p> <p>In column 6 report the exposure weighted average effective maturity (M), in years rounded to one decimal place, for exposures allocated to each assigned PD in the relevant rows. Mathematically</p> $\frac{\sum_i M_i \times EAD_i}{\sum_i EAD_i}$ <p>where:</p> <p>M_i = the maturity associated with the ith exposure allocated to the assigned PD.</p> <p>EAD_i = the EAD associated with the ith exposure allocated to the assigned PD (determined according to Attachment B of APS 113).</p> <p>Report the RWE amount in column 7, calculated in accordance with Attachment A of APS 113. The RWE amount should be reported on an after-CRM basis. Report the sum of RWE for exposures allocated to each assigned PD in the relevant rows.</p> <p>Item 2.1 is a derived field, calculated as the sum of column 7 of item 2.</p>
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<p>Item 3</p>	<p>Enter values for bilateral (i.e. non-centrally cleared) <i>OTC derivative transactions</i> subject to the supervisory slotting approach in item 3.</p> <p>Report in column 1 the supervisory slotting categories according to APS 113. An <i>ADI</i> must report each supervisory slotting category only once.</p> <p>For each supervisory slotting category in column 1, report the <i>number of counterparties</i> with the same slotting category in column 2.</p>
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For each supervisory slotting category in column 1, report the total ***notional principal amount*** of all transactions with counterparties of the same slotting category in column 3. Absolute values should be reported.

For each supervisory slotting category in column 1, report the replacement cost excluding all collateral in column 4. Replacement cost excluding all collateral is the sum of the total positive market value of transactions across all netting sets with counterparties of the same slotting category. Mathematically:

$$\sum_{i \in C} \max(V_i, 0)$$

where:

V_i = the total ***current market value*** of all transactions within netting set i .

C = all netting sets of counterparties of the same slotting category.

For each supervisory slotting category in column 1, report the replacement cost with eligible collateral in column 5. Replacement cost with eligible collateral is the sum of replacement costs across all netting sets with counterparties of the same slotting category. Mathematically:

$$\sum_{i \in C} RC_i$$

where:

RC_i = the replacement cost for margined or unmargined netting set i , detailed in paragraphs 8 to 10 of Attachment D of APS 180.

C = all netting sets of counterparties of the same slotting category.

For each supervisory slotting category in column 1, report under columns 6, 7, 8, 9 and 10, respectively, interest rate, foreign exchange, credit, equity and commodity derivatives potential future exposure add-ons. Mathematically:

$$\sum_{i \in C} m_i \times AddOn_i^a$$

where:

m_i = the multiplier as defined in paragraph 13 of Attachment D of APS 180 for the i^{th} netting set.

$AddOn_i^a$ = the add-on factor for asset class a as defined in paragraphs 14 and 15 of Attachment D of APS 180 for the i^{th} netting set.

C = the set containing all netting sets of counterparties of the same slotting category.

Column 11 is a derived field, calculated from columns 6 to 10 as

	<p style="text-align: center;"><i>Scaled IR AddOn + Scaled FX AddOn + Scaled CR AddOn + Scaled EQ AddOn + ScaledCMDTY AddOn</i></p> <p>Column 12 is a derived field, calculated from columns 5 and 11 as</p> <p style="text-align: center;">$1.4 \times (\textit{Replacement cost with eligible collateral} + \textit{Potential future exposure})$</p> <p>In column 13, report the sum of the adjustment for incurred CVA write-down, detailed in paragraph 11 of Attachment A of APS 180, for counterparties of the same slotting category.</p> <p>For each supervisory slotting category in column 1, report the RWE amount in column 14, calculated by multiplying EAD by the risk weight applicable to the counterparty or type of assets as detailed in Attachment B of APS 112. The RWE amount should be reported on an after-CRM basis.</p> <p>Item 3.1 is a derived field, calculated as the sum of column 14.</p>
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<p>Item 4</p>	<p>Enter values for bilateral (i.e. non-centrally cleared) <i>SFTs</i> subject to the supervisory slotting approach in item 4.</p> <p>Report in column 1 the supervisory slotting categories in accordance with APS 113. An <i>ADI</i> must report each slotting category only once.</p> <p>For each supervisory slotting category in column 1, report the <i>number of counterparties</i> with the same slotting category in column 2.</p> <p>For each supervisory slotting category in column 1, report the total <i>notional principal amount</i> of all transactions with counterparties of the same slotting category in column 3. Absolute values should be reported.</p> <p>For each supervisory slotting category in column 1, report the adjusted exposure amount of all transactions with counterparties of the same slotting category in column 4. The adjusted exposure amount is calculated by multiplying the <i>notional principal amount</i> of a particular transaction by the relevant <i>CCF</i> and adjusting for the effects of any haircuts, eligible collateral and netting. Refer to Attachment G of APS 112 for <i>SFTs</i> not covered by an eligible netting agreement and Attachment H of APS 112 for <i>SFTs</i> covered by an eligible netting agreement.</p> <p>For each supervisory slotting category in column 1, report the RWE amount in column 5, calculated by multiplying the adjusted exposure amount by the risk weight applicable to the counterparty or type of assets as detailed in Attachment B of APS 112. The RWE amount should be reported on an after-CRM basis.</p> <p>Item 4.1 is a derived field, calculated as the sum of column 5.</p>
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Section B: Other IRB and non-IRB bilateral exposures

This section applies to any residual IRB exposures that are neither AIRB/FIRB nor supervisory slotting and those operations for which an **IRB ADI** adopts the standardised approach to credit risk.

Item 5 and 6 collect data in relation to **OTC derivative transactions**, **SFTs** and **long settlement transactions** that are not centrally cleared. For the purpose of this section, a **long settlement transaction** must be treated as an **OTC derivative transaction**. An **ADI** may net claims and obligations arising from market-related contracts across both the banking and trading books with a single counterparty if covered by an **eligible bilateral netting agreement**.

An **ADI** must include in Section B centrally cleared **OTC derivative transactions**, **SFTs**, and **long settlement transactions**, and **exchange traded derivative** transactions that are required to be treated as bilateral exposures under Attachment B of APS 180.

Item 5	<p>Enter values for bilateral (i.e. non-centrally cleared) OTC derivative transactions in item 5. An ADI should aggregate reported values by exposure type entered in column 1.</p> <p>In column 1, indicate whether the exposure uses the standardised approach ‘Non-IRB’ or residual IRB exposures that are neither AIRB/FIRB nor supervisory slotting ‘Other IRB’.</p> <p>For the exposure type in column 1, report the number of counterparties in column 2.</p> <p>For the exposure type in column 1, report the total notional principal amount in column 3. Absolute values should be reported.</p> <p>For the exposure type in column 1, report the replacement cost excluding all collateral in column 4. Replacement cost excluding all collateral is the sum of the total positive market value of transactions across all netting sets. Mathematically:</p> $\sum_{i \in C} \max(V_i, 0)$ <p>where:</p> <p>V_i = the total current market value of all transactions within netting set i.</p> <p>C = netting sets.</p> <p>For the exposure type in column 1, report the replacement cost with eligible collateral in column 5. Replacement cost with eligible collateral is the sum of replacement costs across all netting sets. Mathematically:</p> $\sum_{i \in C} RC_i$
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	<p>where:</p> <p>RC_i = the replacement cost for margined or unmargined netting set i, detailed in paragraphs 8 to 10 of Attachment D of APS 180.</p> <p>C = netting sets.</p> <p>For the exposure type in column 1, report under columns 6, 7, 8, 9 and 10, respectively, interest rate, foreign exchange, credit, equity and commodity derivatives potential future exposure add-ons. Mathematically:</p> $\sum_{i \in C} m_i \times AddOn_i^a$ <p>where:</p> <p>m_i = the multiplier as defined in paragraph 13 of Attachment D of APS 180 for the i^{th} netting set.</p> <p>$AddOn_i^a$ = the add-on factor for asset class a as defined in paragraphs 14 and 15 of Attachment D of APS 180 for the i^{th} netting set.</p> <p>C = netting sets.</p> <p>Column 11 is a derived field, calculated from columns 6 to 10 as</p> $Scaled\ IR\ AddOn + Scaled\ FX\ AddOn + Scaled\ CR\ AddOn + Scaled\ EQ\ AddOn + Scaled\ CMDTY\ AddOn$ <p>Column 12 is a derived field, calculated from columns 5 and 11 as</p> $1.4 \times (Replacement\ cost\ with\ eligible\ collateral + Potential\ future\ exposure)$ <p>In column 13, report the sum of the adjustment for incurred CVA write-down, detailed in paragraph 11 of Attachment A of APS 180.</p> <p>For the exposure type in column 1, report the RWE amount in column 14, calculated by multiplying EAD by the risk weight applicable to the counterparty or type of assets as detailed in APS 112 or APS 113. The RWE amount should be reported on an after-CRM basis.</p> <p>Item 5.1 is a derived field, calculated as the sum of column 14.</p>
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Item 6	<p>Enter values for bilateral (i.e. non-centrally cleared) <i>SFTs</i> in item 6. An ADI should aggregate reported values by exposure type entered in column 1.</p> <p>In column 1 indicate whether the exposure uses the standardised approach ‘Non-IRB’ or residual IRB exposures that are neither AIRB/FIRB nor supervisory slotting ‘Other IRB’.</p>
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	<p>For the exposure type in column 1, report the <i>number of counterparties</i> in column 2.</p> <p>For the exposure type in column 1, report the total <i>notional principal amount</i> in column 3. Absolute values should be reported.</p> <p>For the exposure type in column 1, report the adjusted exposure amount in column 4. The adjusted exposure amount is calculated by multiplying the <i>notional principal amount</i> of a particular transaction by the relevant <i>CCF</i> and adjusting for the effects of any haircuts, eligible collateral and netting. Refer to Attachment G of APS 112 for <i>SFTs</i> not covered by an eligible netting agreement and Attachment H of APS 112 for <i>SFTs</i> covered by an eligible netting agreement.</p> <p>For the exposure type in column 1, report the RWE amount in column 5, calculated by multiplying the adjusted exposure amount by the risk weight applicable to the counterparty or type of assets as detailed in APS 112 or APS 113. The RWE amount should be reported on an after-CRM basis.</p> <p>Item 6.1 is a derived field, calculated as the sum of column 5.</p>
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Section C: Exposures to central counterparties

Item 7 and item 8 collect data in relation to ***OTC derivative transactions*** and ***exchange traded derivative transactions***, ***SFTs*** and ***long settlement transactions*** that are cleared with a ***QCCP***. For the purpose of this section, a ***long settlement transaction*** must be treated as an ***OTC derivative transaction***. An ***ADI*** must not include in this section centrally cleared transactions, including ***exchange traded derivative transactions***, which are required to be treated as bilateral transactions under Attachment B of APS 180.

Item 9 collects data in relation to default fund contribution to a ***QCCP***.

Item 10 collects data in relation to transactions that are cleared with a non-qualifying ***CCP*** and default fund contributions.

Item 7	<p>Enter data for <i>OTC derivative transactions</i> and <i>exchange traded derivative transactions</i> with a <i>QCCP</i> in item 7.</p> <p>In column 1 enter as a character string the name of the five largest <i>QCCPs</i> ranked by the <i>ADI's</i> capital requirement on <i>trade exposure</i> only, for centrally cleared derivatives only (i.e. excluding any default fund capital charge).</p> <p>An <i>ADI</i> can report the same counterparty name in column 1 up to three times for exposures eligible for a 0%, 2% or 4% risk weight. That is, item 7 cannot exceed 15 rows.</p>
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	<p>In column 2 enter 0%, 2% or 4% for exposures eligible for the respective risk weights for each CCP. Refer to Attachment B of APS 180 for risk weight eligibility.</p> <p>For each counterparty and risk weight combination, report the total notional principal amount of exposures with the named CCP in column 3.</p> <p>For each CCP and risk weight combination, enter the total trade exposure amount with the named CCP in column 4. The reporting ADI must calculate a trade exposure to a QCCP in accordance with Attachment B of APS 180.</p> <p>Column 5 is a derived field calculated as:</p> $RWE = Risk\ weight \times Trade\ exposure$ <p>For each counterparty named in column 1, report total exposures arising from collateral posted to the named CCP in column 6. An ADI may aggregate exposures arising from collateral posted across risk weight categories reported in column 2. Accordingly, an ADI may report the value next to any of the three risk weight categories for each named counterparty.</p> <p>The interpretation of exposures arising from collateral posted is detailed in paragraph 24 of Attachment B of APS 180.</p> <p>Item 7.1 relates to information on OTC derivative transactions and exchange traded derivative transactions with QCCPs not listed as the top five.</p> <p>In column 1 enter 0%, 2% or 4% for exposures eligible for the respective risk weights. Refer to Attachment B of APS 180 for risk weight eligibility.</p> <p>Report in column 2 the total notional principal amount of exposures eligible for the reported risk weight.</p> <p>Report in column 3 the total trade exposure amount for exposures eligible for the reported risk weight. The reporting ADI must calculate a trade exposure to a QCCP in accordance with Attachment B of APS 180.</p> <p>Column 4 is a derived field calculated as:</p> $RWE = Risk\ weight \times Trade\ exposure$ <p>In column 5, report total exposures arising from collateral posted to CCPs not listed as the top five. An ADI may aggregate exposures arising from collateral posted across risk weight categories reported in column 1. Accordingly, an ADI may report the value next to any of the three risk weight categories.</p> <p>Item 7.2 column 2 is a derived field calculated as the sum of item 7 column 3 and item 7.1 column 2.</p> <p>Item 7.2 column 3 is a derived field calculated as the sum of item 7 column 4 and item 7.1 column 3.</p>
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	<p>Item 7.2 column 4 is a derived field calculated as the sum of item 7 column 5 and item 7.1 column 4.</p> <p>Of all centrally cleared derivatives, items 7.2.1 to 7.2.3 relate to transactions where the reporting <i>ADI</i> is clearing as a clearing member only (i.e. excluding those clearing as a client with another clearing member).</p> <p>In column 2 enter the notional principal amount of exposures eligible for a 0% (item 7.2.1), 2% (item 7.2.2) and 4% (item 7.2.3) risk weight, respectively.</p> <p>In column 3 enter the trade exposure, detailed in Attachment B of APS 180, eligible for a 0% (item 7.2.1), 2% (item 7.2.2) and 4% (item 7.2.3) risk weight, respectively.</p> <p>Column 4 for items 7.2.1 to 7.2.3 is calculated as</p> $RWE = Trade\ exposure \times RW$ <p>where $RW \in \{0\%, 2\%, 4\%\}$</p>
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<p>Item 8</p>	<p>Enter data for <i>SFTs</i> with a <i>QCCP</i> in item 8.</p> <p>In column 1 enter as a character string the name of the five largest <i>QCCPs</i> ranked by the <i>ADI's</i> capital requirement on trade exposure only, for centrally cleared <i>SFTs</i> only (i.e. excluding default fund capital charge).</p> <p>An <i>ADI</i> can report the same counterparty name in column 1 up to three times for exposures eligible for a 0%, 2% or 4% risk weight. That is, item 8 cannot exceed 15 rows.</p> <p>In column 2 enter 0%, 2% or 4% per cent for exposures eligible for the respective risk weights for each counterparty. Refer to Attachment B of APS 180 for risk weight eligibility.</p> <p>For each counterparty and risk weight combination, report the total notional principal amount of exposures with the named <i>CCP</i> in column 3.</p> <p>For each counterparty and risk weight combination, enter the total trade exposure amount with the named <i>CCP</i> in column 4. The reporting <i>ADI</i> must calculate a trade exposure to a <i>QCCP</i> in accordance with Attachment B of APS 180.</p> <p>Column 5 is a derived field calculated as</p> $RWE = Risk\ weight \times Trade\ exposure$ <p>For each counterparty named in column 1, report total exposures arising from collateral posted to the named <i>CCP</i> in column 6. An <i>ADI</i> may aggregate exposures arising from collateral posted across risk weight</p>
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	<p>categories reported in column 2. Accordingly, an ADI may report the value next to any of the three risk weight categories for each named counterparty.</p> <p>The interpretation of exposures arising from collateral posted is detailed in paragraph 24 of Attachment B of APS 180.</p> <p>Item 8.1 relates to information on SFTs with QCCPs not listed as the top five.</p> <p>In column 1 enter 0%, 2% or 4% per cent for exposures eligible for the respective risk weights. Refer to Attachment B of APS 180 for risk weight eligibility.</p> <p>Report in column 2 the total notional principal amount of exposures eligible for the reported risk weight.</p> <p>Report in column 3 the total trade exposure amount for exposures eligible for the reported risk weight. The reporting ADI must calculate a trade exposure to a QCCP in accordance with Attachment B of APS 180.</p> <p>Column 4 is a derived field calculated as:</p> $RWE = Risk\ weight \times Trade\ exposure$ <p>In column 5, report total exposures arising from collateral posted to CCPs not listed as the top five. An ADI may aggregate exposures arising from collateral posted across risk weight categories reported in column 1. Accordingly, an ADI may report the value next to any of the three risk weight categories.</p> <p>Item 8.2 is a derived field calculated as the sum of item 8 column 5 and item 8.1 column 4.</p>
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<p>Item 9</p>	<p>This item must be completed if the reporting ADI is a clearing member to a QCCP.</p> <p>In column 1 enter as a character string the name of the five largest QCCPs ranked by the ADI's capital requirement on default fund contribution only (i.e. excluding trade exposure). Each name should only appear once.</p> <p>Report in column 2 the K_{QCCP} of this CCP calculated in accordance with paragraph 7 of Attachment C of APS 180.</p> <p>Report in column 3 the prefunded default fund contributions provided by the ADI to this CCP.</p> <p>Report in column 4 the total prefunded default fund contributions from all clearing members of this CCP.</p> <p>Report in column 5 the prefunded own resources of this CCP that are contributed to the default water fall, where these are junior or <i>pari passu</i> to prefunded member contributions.</p>
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	<p>If columns 2 to 5 are populated, column 6 is calculated from columns 2 to 5 as follows:</p> $\max\left\{K_{QCCP} \times \left(\frac{DF_{ADI}}{DF_{CCP} + DF_{CM}}\right); 0.16\% \times DF_{ADI}\right\}$ <p>If, due to jurisdictional differences in the implementation schedule of SA-CCR, columns 2 to 5 cannot be populated, report the default fund capital charge in column 6 directly and leave columns 2 to 5 blank.</p> <p>Report in item 9.1 the total K_{ADI} for counterparties not listed as the top five.</p> <p>Item 9.2 is a derived field calculated as the sum of item 9 column 6 and item 9.1 column 6.</p>
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<p>Item 10</p>	<p>In column 1 enter as a character string the name of the five largest non-QCCP exposures, ranked by the ADI's total capital requirement with this CCP (i.e. including both the trade exposure amount and default fund exposure). Each name should only appear once.</p> <p>Report in column 2 the trade exposure with this CCP and any exposure to the ADI's clients, calculated in accordance with Attachment A of APS 180. For item 10.1, report the total trade exposure amount of exposures with CCPs not listed as the top five.</p> <p>Report in column 3 the total RWE calculated by multiplying the trade exposure by the risk weight applicable to the counterparty or type of assets as detailed in Attachment B of APS 112. An ADI must apply the standardised risk-weighting methodology of APS 112 regardless of whether the ADI has approval to use an IRB approach to credit risk under APS 113. For item 10.1, report the total trade exposure RWE with CCPs not listed as the top five.</p> <p>Columns 4 to 6 must be completed if an ADI is a clearing member to a non-QCCP.</p> <p>Report in column 4 the value of prefunded default fund contributions with this CCP. For item 10.1, report the total prefunded default fund contributions with CCPs not listed as the top five.</p> <p>Report in column 5 the value of the proportion (specified by APRA) of unfunded default fund contribution with this CCP. For item 10.1, report the total unfunded default fund contribution with CCPs not listed as the top five.</p> <p>Column 6 is a derived field, calculated from columns 4 and 5 as $1250\% \times [\text{Prefunded default fund contribution} + \text{Unfunded default fund contribution}]$</p> <p>Item 10.2 column 3 is a derived field calculated as the sum of item 10 column 3 and item 10.1 column 3.</p>
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	Item 10.2 column 6 is a derived field calculated as the sum of item 10 column 6 and item 10.1 column 6.
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Section D: CVA risk capital charge

Item 11 collects data in relation to CVA risk capital charge. Report all applicable CVA risk capital charge in this item.

Item 11	<p>Items 11.1 to 11.6 correspond to long term <i>credit rating grades</i> according to Attachment F of APS 112.</p> <p>Column 2 CVA capital formula component 1:</p> <p>(i) An <i>ADI</i> without eligible CVA hedges according to Attachment A of APS 180:</p> <p>For each <i>credit rating grade</i> report the values $M_i D_i Exposure_i^{total}$, summed over all counterparties (i.e. summed over all i's) with that <i>credit rating grade</i>:</p> $\sum_i M_i D_i Exposure_i^{total}$ <p>(ii) An <i>ADI</i> with eligible CVA hedges according to Attachment A of APS 180:</p> <p>For each <i>credit rating grade</i> report the values $M_i D_i Exposure_i^{total} - M_i^{hedge} D_i^{hedge} B_i$ summed over all counterparties (i.e. summed over all i's) with that <i>credit rating grade</i>:</p> $\sum_i M_i D_i Exposure_i^{total} - M_i^{hedge} D_i^{hedge} B_i$ <p>Where $M_i, D_i, Exposure_i^{total}, M_i^{hedge}, D_i^{hedge}, B_i$ are as defined in paragraph 17 of Attachment A of APS 180. The CVA charge imposed on a clearing member <i>ADI</i> for transacting with a <i>CCP</i> on behalf of its clients must also be included.</p> <p>Note that for multiple netting sets, the amount $M \times D \times Exposure^{total}$ is to be summed over all netting sets.</p> <p>Column 3 CVA capital formula component 2:</p> <p>To be completed by an <i>ADI</i> with eligible CDS index hedges; otherwise left blank. For each <i>credit rating grade</i>, report the sum of the following calculation being the sum of all index exposures (i.e. summed over all ind's) mapped to that <i>credit rating grade</i>:</p> $\sum_{ind} M_{ind} D_{ind} B_{ind}$
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Where M_{ind} , D_{ind} and B_{ind} are as defined in paragraph 17 of Attachment A of APS 180.

Column 4 CVA capital formula component 3:

- (i) An **ADI** without eligible CVA hedges according to Attachment A of APS 180:

For each **credit rating grade** report the square root of the sum of the squares of the values $M_i D_i Exposure_i^{total}$ summed over all counterparties (i.e. summed over all i's) with that **credit rating grade**:

$$\sqrt{\sum_i [(M_i D_i Exposure_i^{total})^2]}$$

- (ii) An **ADI** with eligible CVA hedges according to Attachment A of APS 180:

For each **credit rating grade** report the square root of the sum of the squares of the values $M_i D_i Exposure_i^{total} - M_i^{hedge} D_i^{hedge} B_i$, summed over all counterparties (summed over all i's) with that **credit rating grade**:

$$\sqrt{\sum_i [(M_i D_i Exposure_i^{total} - M_i^{hedge} D_i^{hedge} B_i)^2]}$$

Where M_i , D_i , $Exposure_i^{total}$, M_i^{hedge} , D_i^{hedge} , B_i are as defined in paragraph 17 of Attachment A of APS 180.

Note that the amount in column 4 is an AUD amount, and so should be entered in units set out under the reporting basis and units of measurement of these reporting instructions.

Column 5 Derived quantity 1, calculated from columns 1, 2, and 3 as:

$$\begin{aligned} & \text{Rating grade weighting} \times [0.5 \\ & \quad \times \text{CVA capital formula component 1} \\ & \quad - \text{CVA capital formula component 2}] \end{aligned}$$

Column 6 Derived quantity 2, calculated from columns 1 and 4 as:

$$\text{Risk grade weighting} \times \text{CVA capital formula component 3} \times \sqrt{0.75}$$

Item 11.7 column 5 – Total CVA capital charge components:

Derived fields calculated as the sum of values in column 5 from rows 11.1 to 11.6.

Item 11.7 column 6 – Total CVA capital charge components:

	<p>Derived field calculated as the square root of the sum of the square of values in column 6 from rows 11.1 to 11.6.</p> <p>Item 11.8 column 6 – Total CVA capital charge:</p> <p>Derived field calculated from row 11.7 as :</p> $2.33\sqrt{(Derived\ quantity\ 1)^2 + (Derived\ quantity\ 2)^2}$
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Section E: Summary

<p>Item 12</p>	<p>Item 12.1 is a derived field equal to the sum of item 1.1 and item 3.1.</p> <p>Item 12.2 is a derived field equal to the value of item 5.1.</p> <p>Item 12.3 is a derived field equal to the sum of item 7.2 column 4 and item 10.2 column 3.</p> <p>Item 12.4 is a derived field equal to the sum of item 10.2 column 6 and 12.5 × item 9.2.</p> <p>Item 12.5 is a derived field equal to the value of 12.5 × item 11.8.</p>
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<p>Item 13</p>	<p>Item 13.1 is a derived field equal to the sum of items 13.1.1 to 13.1.3.</p> <p>Item 13.1.1 is a derived field equal to the sum of item 2.1 and 4.1.</p> <p>Item 13.1.2 is a derived field equal to the value of item 6.1.</p> <p>Item 13.1.3 is a derived field equal to the value of item 8.2.</p>
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ARF_226_0: Margining and risk mitigation for non-centrally cleared derivatives

Australian Business Number	Institution Name
Reporting Period	Scale Factor
Reporting Consolidation	
Level 1 / Level 2	

1 Aggregate month-end average notional amount

	For the margining group (1)	For the Level 1 or 2 ADI (2)
1.1 March		
1.2 April		
1.3 May		
1.4 Average		

2 Exchange of margins

	CPS226 compliant CSA for VM (1)	CPS226 compliant CSA for IM (2)
2.1 Number of covered counterparties		
2.2 Number of covered counterparties with margin exchanged		

3 Exemptions from margin requirements

	Number of covered counterparties (1)	Aggregate notional amount (2)
3.1 Jurisdictions not permitting required safe-keeping of initial margin		
3.2 Doubtful netting agreement enforceability		
3.3 Questionable collateral arrangement enforceability		
3.4 Below three billion qualifying level		

4 Collateral fair value for non-centrally cleared derivatives

4.1 Total variation margin collected	
4.1.1 Cash collateral	
4.1.2 Government debt securities	
4.1.3 Other debt securities	
4.1.4 Gold bullion	
4.1.5 Equities	
4.1.6 Other	
4.2 Total variation margin posted	
4.2.1 Cash collateral	
4.2.2 Government debt securities	
4.2.3 Other debt securities	
4.2.4 Gold bullion	
4.2.5 Equities	
4.2.6 Other	
4.3 Total initial margin and independent amount collected	
4.3.1 Cash collateral	
4.3.2 Government debt securities	
4.3.3 Other debt securities	
4.3.4 Gold bullion	
4.3.5 Equities	
4.3.6 Other	
4.4 Total initial margin and independent amount posted	
4.4.1 Cash collateral	
4.4.2 Government debt securities	
4.4.3 Other debt securities	
4.4.4 Gold bullion	
4.4.5 Equities	
4.4.6 Other	

Reporting Form ARF 226.0

Margining and risk mitigation for non-centrally cleared derivatives

Instructions

These instructions are designed to assist in the completion of *Reporting Form ARF 226.0 Margining and risk mitigation for non-centrally cleared derivatives*. This form captures information relating to an ADI's margining and risk mitigation practices for non-centrally cleared derivatives. In completing this form, ADIs should refer to CPS 226.

Terms highlighted in ***bold italics*** are defined in paragraph 18 of this Reporting Standard.

Reporting entity

This form must be completed at ***Level 2***, or where not applicable, ***Level 1***, by each ***locally incorporated ADI***, except for an ***ADI*** that is a ***branch of a foreign bank*** or a ***provider of purchased payment facilities*** or a ***restricted ADI***.

If an ***ADI*** is a ***subsidiary*** of an ***authorised NOHC***, the report at ***Level 2*** must be submitted by the ***ADI's immediate parent NOHC***.

Reporting basis and units of measurement

Report all items on ARF 226.0 in accordance with Australian Accounting Standards unless otherwise specified.

Items on ARF 226.0 must be completed as at the last day of the stated ***reporting period*** (i.e. the relevant quarter) ***d***.

All items must be reported in Australian dollars (AUD) and in millions of dollars rounded to one decimal place for an ***ADI reporting category B*** and whole dollars with no decimal place for an ***ADI reporting category A***.

An ***immediate parent NOHC*** must complete this form in AUD and in accordance with the same units as its ***subsidiary ADI***.

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

Specific instructions

Item 1	For the March quarter, report nil in items 1.2 and 1.3. For the June quarter, report the relevant amounts in items 1.1, 1.2, and 1.3. Items 1.1 to 1.3 are expected to remain unchanged for September and December quarters.
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	<p>Report in column 1 the total notional amount of outstanding <i>non-centrally cleared derivative</i> transactions for the margining group as at 31 March (item 1.1), 30 April (item 1.2) and 31 May (item 1.3) of the reporting year. The total notional amount is the aggregate of all outstanding <i>non-centrally cleared derivative</i> transactions across all entities within the margining group. Refer to CPS 226 for the definition of margining group. The calculation of the notional amounts must include physically settled foreign exchange forwards and swaps. Intra-group transactions (transactions between two counterparties within the same margining group) are excluded from the calculation unless otherwise required by <i>APRA</i>.</p> <p>Report in column 2 the total notional amount of outstanding <i>non-centrally cleared derivative</i> transactions for the <i>Level 2</i> group (or <i>Level 1</i> if not applicable) as at 31 March (item 1.1), 30 April (item 1.2) and 31 May (item 1.3) of the reporting year. The total notional amount is the aggregate of all outstanding <i>non-centrally cleared derivative</i> transactions across all entities within the <i>Level 2</i> group (or <i>Level 1</i> if not applicable). The calculation of the notional amounts must include physically settled foreign exchange forwards and swaps. Intra-group transactions (transactions between two counterparties within the same margining group) are excluded from the calculation unless otherwise required by <i>APRA</i>.</p> <p>Item 1.4 is a derived field, calculated as the simple average of items 1.1, 1.2 and 1.3.</p>
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<p>Item 2</p>	<p>Item 2.1 – report the total number of covered counterparties with CPS 226 compliant Credit Support Annexes (CSAs) for variation margin in column 1 and CPS 226 compliant CSAs for initial margin in column 2 as at the reporting date.</p> <p>Item 2.2 – report the total number of covered counterparties with a non-zero amount of variation margin exchanged under a CPS 226 compliant CSA in column 1 as at the reporting date. Report the total number of covered counterparties with a non-zero amount of initial margin posted or received under a CPS 226 compliant CSA in column 2 as at the reporting date.</p>
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<p>Item 3</p>	<p>Item 3.1 – for new <i>non-centrally cleared derivative</i> transactions entered into on or after 1 March 2017 where initial margin is not posted or collected because the reporting <i>ADI</i> or its counterparty is incorporated, and operating, in a legal jurisdiction that does not permit it or its counterparty to satisfy the requirements in paragraph 25 of CPS 226 in relation to that transaction, report the number of covered counterparties in column 1 and</p>
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	<p>the aggregate notional amount of <i>non-centrally cleared derivative</i> transactions with those covered counterparties in column 2.</p> <p>Item 3.2 – for new <i>non-centrally cleared derivative</i> transactions entered into on or after 1 March 2017 where variation margin is not exchanged and initial margin is not posted or collected because there is doubt as to the enforceability of the netting agreement upon insolvency or bankruptcy of the counterparty, report the number of covered counterparties in column 1 and the aggregate notional amount of <i>non-centrally cleared derivative</i> transactions with those covered counterparties in column 2.</p> <p>Item 3.3 – for new <i>non-centrally cleared derivative</i> transactions entered into on or after 1 March 2017 where variation margin is not exchanged and initial margin is not posted or collected because collateral arrangements are questionable or not legally enforceable upon default of the counterparty, report the number of covered counterparties in column 1 and the aggregate notional amount of <i>non-centrally cleared derivative</i> transactions with those covered counterparties in column 2.</p> <p>Item 3.4 – for new <i>non-centrally cleared derivative</i> transactions entered into on or after 1 March 2017 where variation margin is not exchanged because the covered counterparty did not belong to a margining group whose aggregate month-end average notional amount of <i>non-centrally cleared derivative</i> transactions for the relevant reference period exceeded the qualifying level of AUD 3 billion, report the number of covered counterparties in column 1 and the aggregate notional amount of <i>non-centrally cleared derivative</i> transactions with those covered counterparties in column 2.</p>
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<p>Item 4</p>	<p>Report the aggregate <i>fair value</i> of all collateral collected as variation margin (item 4.1), collateral posted as variation margin (item 4.2), collateral collected as initial margin or independent amount (item 4.3), and collateral posted as initial margin or independent amount (item 4.4). For clarity, this should be the <i>fair value</i> amount prior to the application of haircuts.</p> <p>For items 4.1.1, 4.1.4, 4.1.5, 4.2.1, 4.2.4, 4.2.5, 4.3.1, 4.3.4, 4.3.5, 4.4.1, 4.4.4 and 4.4.5, refer to paragraph 45 of CPS 226 for definitions of the collateral types.</p> <p>For items 4.1.2, 4.2.2, 4.3.2, and 4.4.2, government debt securities include eligible debt securities per paragraph 45 of CPS 226 issued by Commonwealth, State and Territory governments in Australia (including State and Territory central borrowing authorities); central, state and regional governments in other countries; the RBA; central banks in other</p>
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	<p>countries; and the international banking agencies and multilateral development banks.</p> <p>For items 4.1.3, 4.2.3, 4.3.3 and 4.4.3, include other eligible debt securities as per paragraph 45 of CPS 226 issued by bodies other than those included in column 2, covered bonds rated by an <i>ECAI</i> with a <i>credit rating grade</i> of either three (or better), and senior securitisation exposures rated by an <i>ECAI</i> with a <i>credit rating grade</i> of one.</p> <p>Item 4.1.6 is a derived field equal to item 4.1 less the sum of items 4.1.1 to 4.1.5</p> <p>Item 4.2.6 is a derived field equal to item 4.2 less the sum of items 4.2.1 to 4.2.5</p> <p>Item 4.3.6 is a derived field equal to item 4.3 less the sum of items 4.3.1 to 4.3.5</p> <p>Item 4.4.6 is a derived field equal to item 4.4 less the sum of items 4.4.1 to 4.4.5</p>
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