



22 July 2014

To: All Exempt Public Sector Superannuation Schemes

Re: Information regarding reporting requirements for Exempt Public Sector Superannuation Schemes

This letter confirms the reporting requirements of Exempt Public Sector Superannuation Schemes (EPSSSs) under the new APRA superannuation data collection, including the confirmation of reporting forms required on an annual basis.

APRA would like to thank EPSSSs for their continuing support of the *Heads of Government Agreement: Exemption of Certain Public Sector Superannuation Schemes from the Superannuation Industry (Supervision) Act 1993*. In the agreement, State and Territory Governments agree that EPSSSs will comply with the principles of the *Superannuation Industry (Supervision) Act*, including the supply of statistical information to APRA.

In September 2012, APRA released a discussion paper and draft reporting forms covering its proposed reporting framework for superannuation. In the discussion paper APRA proposed that an EPSSS report as if it was a Registrable Superannuation Entity (RSE) under the new reporting forms. In the response to submissions (*Reporting standards for superannuation*) on 28 March 2013, APRA confirmed that EPSSSs are to complete the reporting forms that apply to RSEs shown in Appendices A & B. This includes reporting forms that relate to a MySuper-like product.

Reporting sub-funds and MySuper-like products

Forms for sub-funds and MySuper-like products (e.g. SRF_533 (Asset Allocation) and SRF_702 (Investment Performance)) are allocated in D2A when EPSSSs report the details of their sub-funds, and MySuper-like products in their SRF_001 (Profile and Structure - Baseline) form.

Submission of reporting forms

Superannuation forms can only be submitted to APRA via the Direct to APRA (D2A) application. We remind you that an AUSkey is required to view or submit statistical returns using D2A.

More information about D2A and AUSkey is available here:

<http://www.apra.gov.au/CrossIndustry/Pages/D2A-FAQ.aspx>
<http://www.apra.gov.au/CrossIndustry/Pages/AUSkey-FAQ.aspx>

Due dates

The due dates for quarterly and annual superannuation forms for the 2013-14 and 2014-15 years of income are shown in Appendices A & B. Instructions for completing superannuation forms can be found here:

<http://www.apra.gov.au/Super/Pages/RSE-Reporting-forms-instructions.aspx>

Please note that reporting obligations vary between the 2013-14 and 2014-15 years of income as old forms apply only to the former year of income and new forms are introduced for the latter year of income. Differences are outlined in Appendices A & B.

Publications

At this stage there is no proposal to make EPSSS data non confidential or publish at an entity-level. APRA's current plans are to use EPSSS data for aggregate and summary statistics only.

If you have any questions or require further information, please contact
super.statistics@apra.gov.au

Yours sincerely

A handwritten signature in blue ink, appearing to read 'JH', is positioned above the printed name and title.

John Hotham
Senior Manager- Data Collections
Australian Prudential Regulation Authority

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Appendix A - Superannuation forms for 13-14 year of income

13-14 year of income (for 30 June balance dates)	Q ending 30 Sep 13	Q ending 31 Dec 13	Q ending 31 Mar 14	Q ending 30 Jun 14	Annual - 30 Jun 14
Old forms continuing for 2013-14	due 25 business days	due 25 business days	due 25 business days	due 25 business days	due 31 Oct 14
Reporting Form SRF 110.1 (A) Selected Disclosure of Investments - version A	✓	✓	✓	✓	
Reporting Form SRF 110.1 (B) Selected Disclosure of Investments - version B	✓	✓	✓	✓	
Reporting Form SRF 110.2 Derivative Financial Instruments	✓	✓	✓	✓	
Reporting Form SRF 120.0 Exposure Concentrations	✓	✓	✓	✓	
Reporting Form SRF 210.1 Selected Disclosure of Investments					✓
Reporting Form SRF 210.2 Derivative Financial Instruments					✓
Reporting Form SRF 220.0 Exposure Concentrations					✓
Reporting Form SRF 240.0 Membership Profile					✓
New forms commencing from 1 July 2013	due 28 Oct 13	due 28 Jan 14	due 28 Apr 14	due 28 Jul 14	due 31 Oct 14
Reporting Form SRF 001.0 Profile and Structure (Baseline)				✓	
Reporting Form SRF 114.0 Operational Risk Financial Requirement					✓
Reporting Form SRF 114.1 Operational Risk Financial Requirement					✓
Reporting Form SRF 160.0 Defined Benefit Matters					✓
Reporting Form SRF 161.0 Self-Insurance					✓
Reporting Form SRF 250.0 Acquired Insurance					✓
Reporting Form SRF 320.0 Statement of Financial Position	✓	✓	✓	✓	✓
Reporting Form SRF 330.0 Statement of Financial Performance	✓	✓	✓	✓	✓
Reporting Form SRF 330.2 Statement of Financial Performance					✓
Reporting Form SRF 331.0 Services					✓

Appendix A - Superannuation forms for 13-14 year of income (continued)

Reporting Form SRF 410.0 Accrued Default Amounts	✓	✓	✓	✓	
Reporting Form SRF 520.0 Responsible Persons Information					✓
Reporting Form SRF 530.1 Investments and Investment Flows	✓	✓	✓	✓	✓
Reporting Form SRF 533.0 Asset Allocation	✓ (MySuper only)	✓ (MySuper only)	✓ (MySuper only)	✓ (MySuper only)	✓ (MySuper only)
Reporting Form SRF 540.0 Fees					✓
Reporting Form SRF 600.0 Profile and Structure (RSE Licensee)					✓
Reporting Form SRF 601.0 Profile and Structure (RSE)					✓
Reporting Form SRF 610.2 Membership Profile					✓
Reporting Form SRF 700.0 Product Dashboard		✓			✓
Reporting Form SRF 702.0 Investment Performance	✓ (MySuper only)	✓ (MySuper only)	✓ (MySuper only)	✓ (MySuper only)	✓ (MySuper only)
Reporting Form SRF 703.0 Fees Disclosed		✓			✓
Reporting Form SRF 710.0 Conditions of Release					✓
Reporting Form SRF 800.0 Financial Statements					✓
Reporting Form SRF 801.0 Investments and Investment Flows					✓
Reporting Form SRF 802.0 Fund Profile					✓

* Please note that the SRF 800 series of forms is not required to be completed by EPSSS.

Appendix B - Superannuation forms for 14-15 year of income

14-15 year of income (for 30 June balance dates)	Q ending 30 Sep 14 (due 28 Oct 14)	Q ending 31 Dec 14 (due 28 Jan 15)	Q ending 31 Mar 15 (28 Apr 15)	Q ending 30 Jun 15 (due 28 Jul 15)	Annual - 30 Jun 15 (due 31 Oct 15)
Reporting Form SRF 001.0 Profile and Structure (Baseline)				✓	
Reporting Form SRF 114.0 Operational Risk Financial Requirement					✓
Reporting Form SRF 114.1 Operational Risk Financial Requirement					✓
Reporting Form SRF 160.0 Defined Benefit Matters					✓
Reporting Form SRF 160.1 Defined Benefit Member Flows	✓	✓	✓	✓	
Reporting Form SRF 161.0 Self-Insurance					✓
Reporting Form SRF 250.0 Acquired Insurance					✓
Reporting Form SRF 320.0 Statement of Financial Position	✓	✓	✓	✓	✓
Reporting Form SRF 320.1 Statement of Financial Position					✓
Reporting Form SRF 330.0 Statement of Financial Performance	✓	✓	✓	✓	✓
Reporting Form SRF 330.1 Statement of Financial Performance					✓
Reporting Form SRF 330.2 Statement of Financial Performance					✓
Reporting Form SRF 331.0 Services					✓
Reporting Form SRF 410.0 Accrued Default Amounts	✓	✓	✓	✓	
Reporting Form SRF 520.0 Responsible Persons Information					✓
Reporting Form SRF 530.0 Investments	✓	✓	✓	✓	✓
Reporting Form SRF 531.0 Investments Flows	✓	✓	✓	✓	✓

Appendix B - Superannuation forms for 14-15 year of income (continued)

Reporting Form SRF 532.0 Investment Exposure Concentrations	✓	✓	✓	✓	
Reporting Form SRF 533.0 Asset Allocation	✓	✓	✓	✓	✓ (MySuper only)
Reporting Form SRF 534.0 Derivative Financial Instruments					✓
Reporting Form SRF 535.0 Securities Lending					✓
Reporting Form SRF 540.0 Fees					✓
Reporting Form SRF 600.0 Profile and Structure (RSE Licensee)					✓
Reporting Form SRF 601.0 Profile and Structure (RSE)					✓
Reporting Form SRF 610.0 Membership Profile					✓
Reporting Form SRF 610.1 Changes in Membership Profile					✓
Reporting Form SRF 610.2 Membership Profile					✓
Reporting Form SRF 700.0 Product Dashboard					✓
Reporting Form SRF 702.0 Investment Performance	✓	✓	✓	✓	✓ (MySuper only)
Reporting Form SRF 703.0 Fees Disclosed					✓
Reporting Form SRF 710.0 Conditions of Release					✓
Reporting Form SRF 800.0 Financial Statements					✓
Reporting Form SRF 801.0 Investments and Investment Flows					✓
Reporting Form SRF 802.0 Fund Profile					✓

*Please note that the SRF 800 series of forms is not required to be completed by EPSSS.

This list of reporting forms and instructions is also available at
<http://www.apra.gov.au/Super/Pages/RSE-Reporting-forms-instructions.aspx>