Reporting Standard ARS 721.0

ABS/RBA Repurchase Agreements and Securities Lending

Objective of this Reporting Standard

> This Reporting Standard outlines the requirements for the provision of information to APRA relating to an authorised deposit-taking institution's or registered financial corporation's repurchase agreements and securities lending.
>
> It includes *Reporting Form ARF 721.0 ABS/RBA Repurchase Agreements and Securities Lending (Option A)* and *Reporting Form ARF 721.0 ABS/RBA Repurchase Agreements and Securities Lending (Option B)* and the 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 by *Reporting Form ARF 721.0 ABS/RBA Repurchase Agreements and Securities Lending (Option A)* and *Reporting Form ARF 721.0 ABS/RBA Repurchase Agreements and Securities Lending (Option B)* (ARF 721.0) is used by the **ABS** and **RBA** for various purposes, including the compilation of Australia's National Accounts. Aggregated data will be provided to the Financial Stability Board and may also be published.

3.   This Reporting Standard is an Economic and Financial Statistics (EFS) Reporting Standard for the purposes of paragraph 3 of *Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection* (ARS 701.0).

Application and commencement

4.   This Reporting Standard applies to an **authorised deposit-taking institution (ADI)** or **registered financial corporation (RFC)** as set out in the table below.

Class of financial institution	Applicable
Banks	Yes if repos & securities lending ≥ $100m
Non-bank ADIs	Yes if repos & securities lending ≥ $100m
RFCs	Yes if repos & securities lending ≥ $100m

Where 'repos and securities lending' is measured by the sum of the values reported in items 10.4 and 18.6 on *Reporting Form ARF 720.0A/B Statement of Financial Position (Banks & RFCs)/(Non-bank ADIs)* (ARF 720.0A/B). .

5.   *APRA* may specify a higher level of a reporting threshold in paragraph 4 by providing a direction to the *ADI* or *RFC* in writing.

6.   This Reporting Standard applies for reporting periods ending on or after 31 January 2018.

Information required

7.   An *ADI* or *RFC* must provide *APRA* with the information required by ARF 721.0 for each reporting period at a *domestic books* consolidation.

8.   An *ADI* or *RFC* must complete either *Reporting Form ARF 721.0 ABS/RBA Repurchase Agreements and Securities Lending (Option A)* or *Reporting Form ARF 721.0 ABS/RBA Repurchase Agreements and Securities Lending (Option B)*.

Method of submission

9.   The information required by this Reporting Standard must be given to *APRA* in electronic form using the 'Direct to APRA' (also known as 'D2A') application, or by a method notified by *APRA* in writing prior to submission.

Note: the 'Direct to APRA' application software may be obtained from *APRA*.

Reporting periods and due dates

10.   The information required by this Reporting Standard must be provided in respect of each calendar month by an *ADI* or *RFC* to which this Reporting Standard applies under paragraphs 4 and 5.

11.   The information required by this Reporting Standard must be provided to *APRA* within 20 calendar days after the end of the *reporting period* to which the information relates.[1]

12.   *APRA* may, by notice in writing, change the *reporting periods*, or specified *reporting periods*, for a particular *ADI* or *RFC*, 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* or *RFC*; and

(b)   the extent to which the information is required for the purposes of the *ABS* or *RBA*.

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[1] To avoid doubt, if the *due date* for a particular *reporting period* falls on a day other than a usual business day, an *ADI* or *RFC* is nonetheless required to submit the information required no later than the *due date*.

13. *APRA* may grant an *ADI* or *RFC* 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 and assurance

14. The information provided by the *ADI* or *RFC* under this Reporting Standard is subject to the requirements set out in *Reporting Standard ARS 702.0 ABS/RBA Data Quality for the EFS Collection* (ARS 702.0).

15. None of the data series in this Reporting Standard are classified as 'very high' priority for the purposes of ARS 702.0 paragraph 8 and Attachment A.

16. None of the series in this Reporting Standard are subject to audit for the purposes of ARS 702.0 Attachment B paragraphs 4(a), 4(b) and 4(c). The limited assurance requirement in ARS 702.0 Attachment B paragraph 4(d) applies.

Authorisation

17. When an officer or agent of an *ADI* or *RFC* provides the information required by this Reporting Standard using the 'Direct to APRA' software, it will be necessary for the officer or agent to digitally sign the relevant information using a digital certificate acceptable to *APRA*.

Minor alterations to forms and instructions

18. *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.

19. If *APRA* makes such a variation it must notify in writing each *ADI* or *RFC* that is required to report under this Reporting Standard.

Interpretation

ARS 701.0 applies to this Reporting Standard.

In this Reporting Standard:

   ABS means the Australian Bureau of Statistics established under the *Australian Bureau of Statistics Act 1975*

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

due date means the last day of the 20 calendar days provided for in paragraph 11 or, if applicable, paragraph 13.

reporting period means a month of a year as provided for in paragraph 10 or, if applicable, paragraph 12.

ARF_721_0: ABS/RBA Repurchase Agreements and Securities Lending (Option A)

Australian Business Number	**Institution Name**

Reporting Period	**Scale Factor**
Monthly	Banks - millions of dollars to 3 decimal places Non-bank ADIs & RFCs - thousands of dollars

Reporting Consolidation

Domestic books

1. Repo stocks - repo characteristics

Unique identifier (1)	Intermediated (2)	Centrally cleared (3)	Counterparty sector (4)	Counterparty jurisdiction (5)	Repo residual maturity (6)	Repo rate (7)	Cash currency (8)	Principal amount (9)

2. Repo stocks - collateral characteristics

Unique identifier (1)	Tri-party (2)	Collateral eligible for re-use (3)	Collateral type (4)	Collateral currency (5)	Collateral residual maturity (6)	Haircut (7)	Collateral market value (8)

3. Reverse repo stocks - repo characteristics

Unique identifier (1)	Intermediated (2)	Centrally cleared (3)	Counterparty sector (4)	Counterparty jurisdiction (5)	Repo residual maturity (6)	Repo rate (7)	Cash currency (8)	Principal amount (9)

4. Reverse repo stocks - collateral characteristics

Unique identifier (1)	Tri-party (2)	Collateral eligible for re-use (3)	Collateral type (4)	Collateral currency (5)	Collateral residual maturity (6)	Haircut (7)	Collateral market value (8)

5. Securities lending stocks - securities loan characteristics

Unique identifier (1)	Exclusive contract (2)	Intermedia ted (3)	Centrally cleared (4)	Counterpa rty sector (5)	Counterpa rty jurisdictio n (6)	Loan residual maturity (7)	Loaned security type (8)	Loaned security currency (9)	Loaned security market value (10)	Lending fee/premiu m or rebate rate (11)

6. Securities lending stocks - collateral characteristics

Unique identifier (1)	Tri-party (2)	Collateral eligible for re-use (3)	Collateral type (4)	Collateral currency (5)	Collateral residual maturity (6)	Haircut (7)	Collateral market value (8)

7. Securities borrowing stocks - securities loan characteristics

Unique identifier (1)	Exclusive contract (2)	Intermedia ted (3)	Centrally cleared (4)	Counterpa rty sector (5)	Counterpa rty jurisdictio n (6)	Loan residual maturity (7)	Borrowed security type (8)	Borrowed security currency (9)	Borrowed security market value (10)	Borrowing fee/premiu m or rebate rate (11)

8. Securities borrowing stocks - collateral characteristics

Unique identifier (1)	Tri-party (2)	Collateral eligible for re-use (3)	Collateral type (4)	Collateral currency (5)	Collateral residual maturity (6)	Haircut (7)	Collateral market value (8)

9. Reinvestment of cash collateral from securities lending

	Value (1)	Rate of return (2)
9.1. Outstanding cash collateral from securities lending reinvested		
9.1.1. Money-market investment funds		
9.1.2. Other commingled pool		
9.1.3. Repo market		
9.1.4. Direct purchase of securities		
9.1.5. Other assets		

ARF_721_0: ABS/RBA Repurchase Agreements and Securities Lending (Option B)

Australian Business Number   **Institution Name**

Reporting Period   **Scale Factor**

| | Banks - millions of dollars to 3 decimal places |
| Monthly | Non-bank ADIs and RFCs - thousands of dollars |

Reporting Consolidation

Domestic books

1. Repos and reverse repos outstanding

Counterparty sector (1)	Collateral type (2)	Repo residual maturity (3)	Collateral management (4)	Position (5)	Principal amount (6)	Market value of collateral (7)
RBA	Australian Government securities - short-term	<= 1 day	Bilateral	Repo		
Banks	Australian Government securities - long-term	> 1 day and <= 1 month	Tri-party	Reverse repo		
Non-bank ADIs	Semi-government securities - short-term	> 1 month and <= 3 months				
RFCs	Semi-government securities - long-term	> 3 months and <= 1 year				
Central borrowing authorities	Bank debt securities - NCDs	> 1 year				
CCPs	Bank debt securities - other short-term debt	Undefined (open repo)				
Other financial auxiliaries	Bank debt securities - covered bonds					
Insurance corporations	Bank debt securities - other long-term debt					
Superannuation	Non-bank ADI debt securities -					

funds	short-term
Money-market investment funds	Non-bank ADI debt securities - long-term
ETFs	RFC debt securities - short-term
Other non-MM financial investment funds	RFC debt securities - long-term
Other financial institutions	Non-financial corporate debt securities - short-term
REITs	Non-financial corporate debt securities - long-term
Other private non-financial investment funds	Asset-backed securities - short-term
Other private non-financial corporations	Asset-backed securities - long-term
Commonwealth general government	Other resident debt securities - short-term
Other residents	Other resident debt securities - long-term
Non-resident banks	Supra-national and foreign agency debt securities - short-term
Non-resident superannuation funds	Supra-national and foreign agency debt securities - long-term
Other non-residents	Other non-resident debt securities - short-term
	Other non-resident debt securities - long-term - issued in Australia
	Other non-resident debt securities - long-term - issued offshore
	Equity securities

Other assets

2. Rates on repos and reverse repos outstanding

Counterparty sector (1)	Collateral type (2)	Repo original maturity (3)	Repo rates (4)	Reverse repo rates (5)
RBA	Australian Government securities	<= 1 day		
Banks	Semi-government securities	> 1 day and <= 1 month		
Non-bank ADIs	Supra-national and foreign agency debt securities	> 1 month and <= 3 months		
RFCs	Financial institution debt securities	> 3 months and <= 1 year		
Central borrowing authorities	Non-financial debt securities	> 1 year		
CCPs	Asset-backed securities	Undefined (open repo)		
Other financial auxiliaries	Other debt securities			
Insurance corporations	Equity securities			
Superannuation funds	Other assets			
Money-market investment funds				
ETFs				
Other non-MM financial investment funds				
Other financial institutions				
REITs				
Other private non-financial investment funds				
Other private non-financial corporations				
Commonwealth general government				

Other residents
Non-resident banks
Non-resident superannuation funds
Other non-residents

3. Haircuts on repos and reverse repos outstanding

Collateral type (1)	Haircut (2)	Repo collateral residual maturity (3)	Repos outstanding (4)	Reverse repos outstanding (5)
Australian Government securities	> 0 and <= 0.5	<= 1 month		
Semi-government securities	> 0.5 and <= 1.5	> 1 month and <= 3 months		
Supra-national and foreign agency debt securities	> 1.5 and <= 3	> 3 months and <= 1 year		
Financial institution debt securities	> 3 and <= 4	> 1 year and <= 5 years		
Non-financial debt securities	> 4 and <= 6	> 5 years and <= 10 years		
Asset-backed securities	> 6 and <= 10	> 10 years		
Other debt securities	> 10 and <= 15			
Equity securities	> 15 and <= 25			
Other assets	> 25 and <= 50			
	> 50			

4. Securities borrowing and lending outstanding

Counterparty sector (1)	Loaned security type (2)	Loan residual maturity (3)	Position (4)	Collateral type (5)	Collateral management (6)	Market value of loaned security (7)	Lending fee/premium or rebate rate (8)
RBA	Australian Government securities	<= 1 day	Borrowed	Cash	Bilateral		
Banks	Semi-government securities	> 1 day and <= 1 month	Lent	Australian government securities	Tri-party		
Non-bank ADIs	Supra-national and foreign agency debt securities	> 1 month and <= 3 months		Semi-government securities			
RFCs	Financial institution debt securities	> 3 months and <= 1 year		Supra-national and foreign agency debt securities			
Central borrowing authorities	Non-financial debt securities	> 1 year		Financial institution debt securities			
CCPs	Asset-backed securities			Non-financial debt securities			
Other financial auxiliaries	Other debt securities			Asset-backed securities			
Insurance corporations	Equities - Banks			Other debt securities			
Superannuation funds	Equities - Insurance companies			Equity securities			
Money-market investment funds	Equities - Money-market investment funds			Other assets			
ETFs	Equities - Non-money market financial investment funds						
Other non-MM financial investment funds	Equities - other financial institutions						

Other financial institutions	Equities - Private non-financial investment funds
REITs	Equities - Other private on-financial corporations
Other private non-financial investment funds	Equities - Other residents
Other private non-financial corporations	Equities - Non-resident
Commonwealth general government	Other assets
Other residents	
Non-resident banks	
Non-resident superannuation funds	
Other non-residents	

5. Reinvestment of cash collateral from securities lending

	Value	Rate of return
	(1)	(2)
9.2. Outstanding cash collateral from securities lending reinvested		
9.2.1. Money-market investment funds		
9.2.2. Other commingled pool		
9.2.3. Repo market		
9.2.4. Direct purchase of securities		
9.2.5. Other assets		

Reporting Form ARF 721.0

ABS/RBA Repurchase Agreements and Securities Lending

Instructions

These instructions assist completion of *Reporting Form ARF 721.0 Repurchase Agreements and Securities Lending* (ARF 721.0). ARF 721.0 collects information relating to the stock of **repurchase agreements (repos)** and **reverse repos**, and **securities lending** and **securities borrowing** by **ADIs** and **RFCs**.

Information reported in ARF 721.0 is required primarily for purposes of the **ABS** and the **RBA**. This information is required for various purposes, including the compilation of Australia's National Accounts and the provision of aggregated information to the Financial Stability Board. This information may also be used by **APRA** for prudential and publication purposes.

Reporting level

ARF721.0 (either option A or option B) must be completed by each **ADI** and **RFC** to which this reporting standard applies under paragraphs 4 and 5. The choice of option is at the discretion of the **ADI** or **RFC**; however, any change in the option selected must be communicated to **APRA** in advance.

Reporting basis and unit of measurement

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

For reporting purposes, unless specified otherwise, data are to be entered as a positive number.

Items on ARF 721.0 must be reported as at the end of the **reporting period.**

Counterparties

Include **repurchase agreements (repos)** and **securities lending** arrangements with both **residents** and **non-residents**.

Include **repos** and **securities lending** arrangements where the counterparty is either a **related party** or a **non-related party**. **Repos** and **securities lending** arrangements with entities that are consolidated within **domestic books** should not be reported.

Repurchase agreements and securities lending

Collateral administered through a *tri-party agent* is to be reported on the basis of an end-month report from the *tri-party agent*.

All *principal amounts* in relation to *repurchase agreements* and *securities lending* arrangements refer to the cash consideration (post-haircut) on the initial leg of a *repo* or *securities loan* contract.

All *collateral market values* in relation to *repurchase agreements* and *securities lending* arrangements refer to the *market value* on *collateral* pre-haircut.

Values

Report monetary amounts on ARF 721.0 in Australian dollars or the Australian dollar equivalent of the foreign currency amount.

Closing balances should be reported at *market price* effective at the reference date. Where denominated in foreign currency, *market values* in foreign currency should be converted to AUD at the spot rate effective as at the reference date.

Specific instructions – Option A

Terms highlighted in **bold italics** indicate that the definition is provided either in *Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection* (ARS 701.0) or in this Reporting Standard.

All derived fields in the form are shaded in grey and are explained in words as a mathematical expression in these instructions.

Examples included under 'Include' and 'Exclude' are examples and should not be taken as an exhaustive list of items to be included or excluded.

Each *repo*, *reverse repo*, *securities lending* transaction and *securities borrowing* transaction should be assigned a *unique transaction identification number* for reporting purposes.

1. Repo stocks – repo characteristics

Item 1 collects information on *repos* outstanding as at the end of the *reporting period*. Characteristics of each *repo* should be reported against the *repo's unique transaction identification number*. Each *repo* should only be reported once in item 1.

SBR: submit item 1 with accounting type of debit (assets).

Column 1	Report the *unique transaction identification number*. **Unit of measurement**: report column 1 as a whole number.
Column 2	Report whether the *repo* was *intermediated*. **Unit of measurement**: report column 2 as Y or N.
Column 3	Report whether the *repo* was *centrally cleared*. **Unit of measurement**: report column 3 as Y or N.
Column 4	Report the *repo* counterparty sector. **Unit of measurement**: report column 4 as text selected from the counterparty sector list below. The counterparty sectors are: • *RBA*; • *resident banks*; • *resident non-bank ADIs;* • *resident registered financial corporations;* • *resident central borrowing authorities;* • *resident central counterparties;* • Any *resident financial auxiliaries* other than *central counterparties*;

	resident insurance corporations; *resident superannuation funds;* *resident money-market investment funds*; *resident ETFs;* - any *resident non-money-market financial investment funds* other than *ETFs*; - any *resident financial institutions* other than those reported above; *resident REITs;* - any *resident private non-financial investment funds* other than *REITs*; *resident other private non-financial corporations*; *Commonwealth general government*; - any *residents* other than those reported above; *non-resident banks*; *non-resident superannuation funds*; and - any *non-residents* other than those reported above*.*
Column 5	Report the *repo* counterparty *jurisdiction*. **Unit of measurement**: report column 5 as a two-letter ISO 3166 country code.
Column 6	Report the *residual maturity* of the *repo*. **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day for a *repo* with a defined *term* or as "-1" for an undefined (open) *repo*.
Column 7	Report the *repo rate*. **Unit of measurement**: report column 7 as an annualised percentage rate to two decimal places.
Column 8	Report the *cash currency*. **Unit of measurement**: report column 8 as a three-letter ISO 4217 currency code.
Column 9	Report the value of the *principal amount*.

Item 1	For each *repo* transaction outstanding as at the end of the *reporting period*, provide a *unique transaction identification number* and details on the *repo* – whether the *repo* was *intermediated* and/or *centrally cleared*, the counterparty sector, counterparty *jurisdiction*, *residual maturity* of the *repo*, *repo rate*, the *cash currency* and the *principal amount*.

2. Repo stocks – collateral characteristics

Item 2 collects information on *repos* outstanding as at the end of the *reporting period*. Detail on the characteristics of each piece of *collateral* sold under the *repo* should be reported against the *repo's unique transaction identification number*.

For example, if two pieces of *collateral* have been sold under a single *repo*, there should be two entries against the *unique transaction identification number* in item 2– one for each piece of *collateral*. If one piece of *collateral* is used under multiple *repos*, then the *collateral* should be apportioned and reported separately for each *repo*.

SBR: submit item 2 with accounting type of debit (assets).

Column 1	Report the *unique transaction identification number*. **Unit of measurement**: report column 1 as a whole number.
Column 2	Report whether the *collateral* is managed by a *tri-party agent*. **Unit of measurement**: report column 2 as Y or N.
Column 3	Report whether the *collateral* is *available for re-use*. **Unit of measurement**: column 3 as Y or N.
Column 4	Report the *collateral* type. **Unit of measurement**: report column 4 as text selected from the *collateral* type list below. The *collateral* type categories are: • *short-term Australian Government Securities;* • *long-term Australian Government Securities;* • *short-term semi-government securities;* • *long-term semi-government securities;* • *negotiable certificates of deposit (NCD)s* issued by *resident banks*; • *commercial paper* and other *short-term debt securities* (other than *NCDs*) issued by *resident banks*; • *covered bonds* issued by *resident banks;* • *long-term debt securities* other than *covered bonds* issued by *resident banks*; • *short-term debt securities* issued by *resident non-bank ADIs*; • *long-term debt securities* issued by *resident non-bank ADIs;* • *short-term debt securities* issued by *resident registered financial corporations;* • *long-term debt securities* issued by *resident registered financial corporations;* • *short-term debt securities* issued by *resident private non-*

	financial corporations other than *SPVs;* • *long-term debt securities* issued by *resident private non-financial corporations* other than *SPVs;* • *short-term asset-backed securities* issued by *resident SPVs;* • *long-term asset-backed securities* issued by *resident SPVs;* • any *short-term debt securities* issued by *residents* other than those reported above; • any *long-term debt securities* issued in Australia by *residents* other than those reported above; • *short-term supra-national and foreign agency-issued debt securities;* • *long-term supra-national and foreign agency-issued debt securities;* • any *short-term debt securities* issued by *non-residents* other than those reported above; • any *long-term debt securities* issued in Australia by *non-residents* other than those reported above; • any *long-term debt securities* issued offshore by *non-residents* other than those reported above; • *equity securities* (including *preference shares*); and • any other assets not reported above.
Column 5	Report the *collateral* currency. **Unit of measurement**: report column 5 as a three-letter ISO 4217 currency code.
Column 6	Report the *residual maturity* of the *collateral*. **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day. For *long-term asset-backed securities* and *equity securities*, the data field should be reported as "-1".
Column 7	Report the *haircut*. **Unit of measurement**: report column 7 as a per cent to two decimal places.
Column 8	Report the *market value* of the *collateral*.

Item 2	For each *repo* transaction outstanding as at the end of the *reporting period*, provide a *unique transaction identification number* and details on the *collateral* – whether the *collateral* is managed by a *tri-party agent* and/or *available for re-use*, the *collateral* type, *collateral* currency, *collateral residual maturity*, *haircut* and the *collateral market value*.

3. Reverse repo stocks – repo characteristics

Item 3 collects information on *reverse repos* outstanding as at the end of the *reporting period*. Characteristics of the *reverse repo* should be reported against the *reverse repo's unique transaction identification number*. Each *reverse repo* should only be reported once in item 3.

SBR: submit item 3 with accounting type of credit (liabilities).

Column 1	Report the *unique transaction identification number*. **Unit of measurement**: report column 1 as a whole number.
Column 2	Report whether the *repo* was *intermediated*. **Unit of measurement**: report column 2 as Y or N.
Column 3	Report whether the *repo* was *centrally cleared*. **Unit of measurement**: report column 3 as Y or N.
Column 4	Report the *repo* counterparty sector. **Unit of measurement**: report column 4 as text selected from the counterparty sector list below. The counterparty sectors are: • *RBA*; • *resident banks*; • *resident other ADIs;* • *resident registered financial corporations;* • *resident central borrowing authorities;* • *resident central counterparties;* • Any *resident financial auxiliaries* other than *central counterparties*; • *resident insurance corporations;* • *resident superannuation funds;* • *resident money-market investment funds*; • *resident ETFs;* • any *resident non-money-market financial investment funds* other than *ETFs*; • any *resident financial institutions* other than those reported above; • *resident REITs;* • any *resident private non-financial investment funds* other than *REITs*; • *resident other private non-financial corporations*; • *Commonwealth general government*; • any *residents* other than those reported above;

	• *non-resident banks*; • *non-resident superannuation funds*; and • any *non-residents* other than those reported above.
Column 5	Report the *repo* counterparty *jurisdiction*. **Unit of measurement**: report column 5 as a two-letter ISO 3166 country code.
Column 6	Report the *residual maturity* of the *repo*. **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day for a *repo* with a defined term or as "-1" for an undefined (open) *repo*.
Column 7	Report the *repo rate*. **Unit of measurement**: report column 7 as an annualised percentage rate to two decimal places.
Column 8	Report the *cash currency*. **Unit of measurement**: report column 8 as a three-letter ISO 4217 currency code.
Column 9	Report the value of the *principal amount*.

Item 3	For each *reverse repo* transaction outstanding as at the end of the *reporting period*, provide a *unique transaction identification number* and details on the *repo* – whether the *repo* was *intermediated* and/or *centrally cleared*, the counterparty sector, counterparty *jurisdiction*, *residual maturity* of the *repo*, *repo rate*, the *cash currency* and the *principal amount*.

4. Reverse repo stocks – collateral characteristics

Item 4 collects information on *reverse repos* outstanding as at the end of the *reporting period*. Detail on the characteristics of each piece of *collateral* purchased under the *reverse repo* should be reported against the *reverse repo's unique transaction identification number*.

For example, if two pieces of *collateral* have been purchased under a single *reverse repo*, there should be two entries against the *unique transaction identification number* in item 4 – one for each piece of *collateral*. If one piece of *collateral* is used under multiple *reverse repos*, then the *collateral* should be apportioned and reported separately for each *reverse repo*.

SBR: submit item 4 with accounting type of credit (liabilities).

Column 1	Report the *unique transaction identification number*. **Unit of measurement**: report column 1 as a whole number.
Column 2	Report whether the *collateral* is managed by a *tri-party agent*. **Unit of measurement**: report column 2 as Y or N.
Column 3	Report whether the *collateral* is *available for re-use*. **Unit of measurement**: report column 3 as Y or N.
Column 4	Report the *collateral* type. **Unit of measurement:** report column 4 as text selected from the *collateral* type list below. The *collateral* type categories are: • *short-term Australian Government Securities*; • *long-term Australian Government Securities*; • *short-term semi-government securities*; • *long-term semi-government securities*; • *negotiable certificates of deposit (NCD)s* issued by *resident banks*; • *commercial paper* and other *short-term debt securities* (other than *NCDs*) issued by *resident banks*; • *covered bonds* issued by *resident banks*; • *long-term debt securities* other than *covered bonds* issued by *resident banks*; • *short-term debt securities* issued by *resident non-bank ADIs*; • *long-term debt securities* issued by *resident non-bank ADIs*; • *short-term debt securities* issued by *resident registered financial corporations*; • *long-term debt securities* issued by *resident registered financial corporations*; • *short-term debt securities* issued by *resident private non-financial corporations* other than *SPVs*; • *long-term debt securities* issued by *resident private non-financial corporations* other than *SPVs*; • *short-term asset-backed securities* issued by *resident SPVs*; • *long-term asset-backed securities* issued by *resident SPVs*; • any *short-term debt securities* issued by *residents* other than those reported above; • any *long-term debt securities* issued in Australia by *residents* other than those reported above; • *short-term supra-national and foreign agency-issued debt securities*; • *long-term supra-national and foreign agency-issued debt*

	securities;
	• any *short-term debt securities* issued by *non-residents* other than those reported above;
	• any *long-term debt securities* issued in Australia by *non-residents* other than those reported above;
	• any *long-term debt securities* issued offshore by *non-residents* other than those reported above;
	• *equity securities* (including preference shares); and
	• any other assets not reported above.
Column 5	Report the *collateral* currency.
	Unit of measurement: report column 5 as a three-letter ISO 4217 currency code.
Column 6	Report the *residual maturity* of the *collateral*.
	Unit of measurement: report column 6 as a whole number greater than or equal to zero to the nearest day. For *long-term asset-backed securities* and *equity securities,* the data field should be reported as "-1".
Column 7	Report the *haircut*.
	Unit of measurement: report column 7 as a per cent to two decimal places.
Column 8	Report the *market value* of the *collateral*.

Item 4	For each *reverse repo* transaction outstanding as at the end of the *reporting period*, provide a *unique transaction identification number* and details on the *collateral* – whether the *collateral* is managed by a *tri-party agent* and/or *available for re-use*, the *collateral* type, *collateral* currency, *collateral residual maturity*, *haircut* and the *collateral market value*.

5. Securities lending stocks – securities loan characteristics

Item 5 collects information on *securities lending* outstanding as at the end of the *reporting period*. Detail on the characteristics of the *securities lending* transaction should be reported against the *securities lending* transaction *unique transaction identification number*. Each *securities lending* transaction should only be reported once in item 5.

SBR: submit item 5 with accounting type of debit (assets).

Column 1	Report the *unique transaction identification number*.
	Unit of measurement: report column 1 as a whole number.

Column 2	Report whether the securities *loan* was an *exclusive contract*. **Unit of measurement**: report column 2 as Y or N.
Column 3	Report whether the securities *loan* was *intermediated*. **Unit of measurement**: report column 3 as Y or N.
Column 4	Report whether the securities *loan* was *centrally cleared*. **Unit of measurement**: report column 4 as Y or N.
Column 5	Report the securities *loan* counterparty sector. **Unit of measurement**: report column 5 as text selected from the counterparty sector list below. The counterparty sectors are: • *RBA*; • *resident banks*; • *resident non-bank ADIs*; • *resident registered financial corporations*; • *resident central borrowing authorities*; • *resident central counterparties*; • any *resident financial auxiliaries* other than *central counterparties*; • *resident insurance corporations*; • *resident superannuation funds*; • *resident money-market investment funds*; • *resident ETFs*; • any *resident non-money-market financial investment funds* other than *ETFs*; • any *resident financial institutions* other than those reported above; • *resident REITs*; • any *resident private non-financial investment funds* other than *REITs*; • *resident other private non-financial corporations*; • *Commonwealth general government*; • any *residents* other than those reported above; • *non-resident banks*; • *non-resident superannuation funds*; and • any *non-residents* other than those reported above*.
Column 6	Report the securities *loan* counterparty *jurisdiction*. **Unit of measurement**: report column 6 as a two-letter ISO 3166 country code.

Column 7	Report the *residual maturity* of the securities *loan*.
	Unit of measurement: report column 7as a whole number greater than or equal to zero to the nearest day for a securities *loan* with a defined term or as "-1" for an undefined (open) securities *loan*.
Column 8	Report the security type for the security sought.
	Unit of measurement: report column 8 as text selected from the *security type* list below.
	The categories for the type of security sought are:
	• *Australian Government Securities*;
	• *semi-government securities*;
	• *supra-national and foreign agency-issued debt securities*;
	• *debt securities* issued by *resident ADIs* or other *resident financial institutions*;
	• *debt securities* issued by *resident private non-financial corporations* other than *SPVs*;
	• *asset-backed securities* issued by *resident SPVs*;
	• any *debt securities* issued by *residents* other than those reported above.
	• *equity securities* issued by *resident banks*;
	• *equity securities* issued by *resident insurance companies*;
	• *equity securities* issued by *resident money-market investment funds*;
	• *equity securities* issued by *resident non-money-market financial investment funds*;
	• *equity securities* issued by any other *resident financial institutions* other than those reported above;
	• *equity securities* issued by *resident private non-financial investment funds*;
	• *equity securities* issued by *resident other private non-financial corporations*;
	• any *equity securities* issued by *residents* other than those reported above;
	• *equity securities* issued by *non-residents*; and
	• any assets other than those reported above.
Column 9	Report the currency of the security sought.
	Unit of measurement: report column 9 as a three-letter ISO 4217 currency code.
Column 10	Report the *market value* of the security sought.
Column 11	Report the lending fee/premium or rebate rate.
	Unit of measurement: report column 11 as a per cent to two decimal

	places.

Item 5	For each *securities lending* transaction outstanding as at the end of the *reporting period*, provide a *unique transaction identification number* and details on the securities *loan* – whether the securities *loan* was an *exclusive contract*, *intermediated* and/or *centrally cleared*, the counterparty sector, counterparty *jurisdiction*, *residual maturity* of the securities *loan*, the security type for the security sought, the currency and *market value* of the security sought and the lending fee/premium or rebate rate.

6. Securities lending stocks – collateral characteristics

Item 6 collects information on *securities lending* outstanding as at the end of the *reporting period*. Detail on the characteristics of each piece of *collateral* held against the *securities lending* transaction should be reported in item 6 against the *securities lending* transaction's *unique transaction identification number*.

For example, if a *securities lending* transaction involves two pieces of *collateral*, there should be two entries against the *unique transaction identification number* in item 6 – one for each piece of *collateral*. If one piece of *collateral* is used under multiple *securities lending* transactions, then the *collateral* should be apportioned and reported separately for each *securities lending* transaction.

SBR: submit item 6 with accounting type of debit (assets).

Column 1	Report the *unique transaction identification number*. **Unit of measurement**: report column 1 as a whole number.
Column 2	Report whether the *collateral* is managed by a *tri-party agent*. **Unit of measurement**: report column 2 as Y or N.
Column 3	Report whether the *collateral* is *available for re-use*. **Unit of measurement**: report column 3 as Y or N.
Column 4	Report the *collateral* type. **Unit of measurement**: report column 4 as text selected from the *collateral* type list below. The *collateral* type categories are: • cash; • *short-term Australian Government Securities*; • *long-term Australian Government Securities*; • *short-term semi-government securities*;

	• *long-term semi-government securities*; • *negotiable certificates of deposit (NCD)s* issued by *resident banks*; • *commercial paper* and other *short-term debt securities* (other than *NCDs*) issued by *resident banks*; • *covered bonds* issued by *resident banks*; • *long-term debt securities* other than *covered bonds* issued by *resident banks*; • *short-term debt securities* issued by *resident non-bank ADIs*; • *long-term debt securities* issued by *resident non-bank ADIs*; • *short-term debt securities* issued by *resident registered financial corporations*; • *long-term debt securities* issued by *resident registered financial corporations*; • *short-term debt securities* issued by *resident private non-financial corporations* other than *SPVs*; • *long-term debt securities* issued by *resident private non-financial corporations* other than *SPVs*; • *short-term asset-backed securities* issued by *resident SPVs*; • *long-term asset-backed securities* issued by *resident SPVs*; • any *short-term debt securities* issued by *residents* other than those reported above; • any *long-term debt securities* issued in Australia by *residents* other than those reported above; • *short-term supra-national and foreign agency-issued debt securities*; • *long-term supra-national and foreign agency-issued debt securities*; • any *short-term debt securities* issued by *non-residents* other than those reported above; • any *long-term debt securities* issued in Australia by *non-residents* other than those reported above; • any *long-term debt securities* issued offshore by *non-residents* other than those reported above; • *equity securities* (including *preference shares*); and • any other assets not reported above.
Column 5	Report the *collateral* currency. **Unit of measurement**: report column 5 as a three-letter ISO 4217 currency code.
Column 6	Report the *residual maturity* of the *collateral*. **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day. For *long-term asset-backed securities* and *equity securities*, the data field should be reported as "-1".
Column 7	Report the *haircut*.

	Unit of measurement: report column 7 as a per cent to two decimal places.
Column 8	Report the *market value* of the *collateral*.

Item 6	For each *securities lending* transaction outstanding as at the end of the *reporting period*, provide a *unique transaction identification number* and details on the *collateral* – whether the *collateral* is managed by a *tri-party agent* and/or *eligible for re-use*, the *collateral* type, *collateral* currency, *collateral residual maturity*, *haircut* and the *collateral market value*.

7. Securities borrowing stocks – securities loan characteristics

Item 7 collects information on *securities borrowing* outstanding as at the end of the *reporting period*. Characteristics of the *securities borrowing* transaction should be reported against the *securities borrowing* transaction *unique transaction identification number*. Each *securities borrowing* transaction should only be reported once in item 7.

SBR: submit item 7 with accounting type of credit (liabilities).

Column 1	Report the *unique transaction identification number*. **Unit of measurement**: report column 1 as a whole number.
Column 2	Report whether the securities *loan* was an *exclusive contract*. **Unit of measurement**: report column 2 as Y or N.
Column 3	Report whether the securities *loan* was *intermediated*. **Unit of measurement**: report column 3 as Y or N.
Column 4	Report whether the securities *loan* was *centrally cleared*. **Unit of measurement**: report column 4 as Y or N.
Column 5	Report the securities *loan* counterparty sector. **Unit of measurement**: report column 5 as text selected from the counterparty sector list below. The counterparty sectors are: • *RBA;* • *resident banks*; • *resident non-bank ADIs*; • *resident registered financial corporations*;

	resident central borrowing authorities; *resident central counterparties*; - any *resident financial auxiliaries* other than *central counterparties*; *resident insurance corporations*; *resident superannuation funds*; *resident money-market investment funds*; *resident ETFs*; - any *resident non-money-market financial investment funds* other than *ETFs*; - any *resident financial institutions* other than those reported above; *resident REITs*; - any *resident private non-financial investment funds* other than *REITs*; *resident other private non-financial corporations;* *Commonwealth general government*; - any *residents* other than those reported above; *non-resident banks*; *non-resident superannuation funds*; and - any *non-residents* other than those reported above.
Column 6	Report the securities *loan* counterparty *jurisdiction*. **Unit of measurement**: report column 6 as a two-letter ISO 3166 country code.
Column 7	Report the *residual maturity* of the securities *loan*. **Unit of measurement**: report column 7 as a whole number greater than or equal to zero to the nearest day for a securities *loan* with a defined term or as "-1" for an undefined (open) securities *loan*.
Column 8	Report the security type for the security sought. **Unit of measurement**: report column 8 as text selected from the security type list below. The categories for the type of security sought are: *Australian Government Securities*; *semi-government securities*; *supra-national and foreign agency-issued debt securities*; *debt securities* issued by *resident financial institutions* other than *SPVs*; *debt securities* issued by *resident private non-financial corporations* other than *SPVs*; *asset-backed securities* issued by *resident SPVs*; - any *debt securities* other than those reported above.

	• *equity securities* issued by *resident banks*; • *equity securities* issued by *resident insurance companies*; • *equity securities* issued by *resident money-market investment funds*; • *equity securities* issued by *resident non-money-market financial investment funds*; • *equity securities* issued by any *resident financial institutions* other than those reported above; • *equity securities* issued by *resident private non-financial investment funds*; • *equity securities* issued by *resident other private non-financial corporations*; • any *equity securities* issued by *residents* other than those reported above; • *equity securities* issued by *non-residents*; and • any assets other than those reported above.
Column 9	Report the currency of the security sought. **Unit of measurement**: report column 9 as a three-letter ISO 4217 currency code.
Column 10	Report the *market value* of the security sought.
Column 11	Report the lending fee/premium or rebate rate. **Unit of measurement**: report column 11 as a per cent to two decimal places.

Item 7	For each *securities borrowing* transaction outstanding as at the end of the *reporting period*, provide a *unique transaction identification number* and details on the securities *loan* – whether the securities *loan* was an *exclusive contract*, *intermediated* and/or *centrally cleared*, the counterparty sector, counterparty *jurisdiction*, *residual maturity* of the securities *loan*, the security type for the security sought, the currency and *market value* of the security sought and the lending fee/premium or rebate rate.

8. Securities borrowing stocks – collateral characteristics

Item 8 collects information on *securities borrowing* outstanding as at the end of the *reporting period*. Detail on the characteristics of each piece of *collateral* held against the *securities borrowing* transaction should be reported against the *securities borrowing* transaction's *unique transaction identification number*.

For example, if a *securities borrowing* transaction involves two pieces of *collateral*, there should be two entries against the *unique transaction identification number* in item 8 – one for each piece of *collateral*. If one piece of *collateral* is used under multiple *securities*

borrowing transactions, then the *collateral* should be apportioned and reported separately for each *securities borrowing* transaction.

SRB: submit item 8 with accounting type of credit (liabilities).

Column 1	Report the *unique transaction identification number*. **Unit of measurement**: report column 1 as a whole number.
Column 2	Report whether the *collateral* is managed by a *tri-party agent*. **Unit of measurement**: report column 2 as Y or N.
Column 3	Report whether the *collateral* is *available for re-use*. **Unit of measurement**: report column 3 as Y or N.
Column 4	Report the *collateral* type. **Unit of measurement**: report column 4 as text selected from the *collateral* type list below. The *collateral* type categories are: • cash; • *short-term Australian Government Securities*; • *long-term Australian Government Securities*; • *short-term semi-government securities*; • *long-term semi-government securities*; • *negotiable certificates of deposit (NCD)s* issued by *resident banks*; • *commercial paper* and other *short-term debt securities* (other than *NCDs*) issued by *resident banks*; • *covered bonds* issued by *resident banks*; • *long-term debt securities* other than *covered bonds* issued by *resident banks*; • *short-term debt securities* issued by *resident non-bank ADIs*; • *long-term debt securities* issued by *resident non-bank ADIs*; • *short-term debt securities* issued by *resident registered financial corporations*; • *long-term debt securities* issued by *resident registered financial corporations*; • *short-term debt securities* issued by *resident private non-financial corporations* other than *SPVs*; • *long-term debt securities* issued by *resident private non-financial corporations other than SPVs*; • *short-term asset-backed securities* issued by *resident SPVs*; • *long-term asset-backed securities* issued by *resident SPVs*; • any *short-term debt securities* issued by *residents* other than those reported above;

	• any *long-term debt securities* issued in Australia by *residents* other than those reported above; • *short-term supra-national and foreign agency-issued debt securities*; • *long-term supra-national and foreign agency-issued debt securities*; • any *short-term debt securities* issued by *non-residents* other than those reported above; • any *long-term debt securities* issued in Australia by *non-residents* other than those reported above; • any *long-term debt securities* issued offshore by *non-residents* other than those reported above; • *equity securities* (including *preference shares*); and • any other assets not reported above.
Column 5	Report the *collateral* currency. **Unit of measurement**: report column 5 as a (three-letter) ISO 4217 currency code.
Column 6	Report the *residual maturity* of the *collateral*. **Unit of measurement**: report column 6 as a whole number greater than or equal to zero to the nearest day. For *long-term asset-backed securities* and *equity securities*, the data field should be reported as "-1".
Column 7	Report the *haircut*. **Unit of measurement**: report column 7 as a per cent to two decimal places.
Column 8	Report the *market value* of the *collateral*.

Item 8	For each *securities borrowing* transaction outstanding as at the end of the *reporting period*, provide a *unique transaction identification number* and details on the securities *loan* –whether the *collateral* is managed by a *tri-party agent* and/or *eligible for re-use*, the *collateral* type, *collateral* currency, *collateral residual maturity*, *haircut* and the *collateral market value*.

9. Reinvestment of cash collateral from securities lending

Item 9 collects information on the reinvestment of cash *collateral* received under *securities lending*.

SBR: submit item 9 with accounting type of debit (assets).

Column 1	Report the value.

Column 2	Report the *weighted average reinvestment rate* on securities *loan* cash *collateral* reinvested. Where an *ADI* or *RFC* is <u>unable</u> to separately identify the specific assets purchased with cash *collateral* received from *securities lending*, the value of all reinvested cash *collateral* received from *securities lending* should be reported in item 9.1.5 and the *reinvestment rate* reported should be the rate received on that pool of funds. **Unit of measurement**: report column 2 as an annualised percentage rate to two decimal places.

Item 9.1	Report cash *collateral* received from *securities lending* that has been reinvested.
Item 9.1.1	Report cash *collateral* received from *securities lending* that has been reinvested in *money-market investment funds*.
Item 9.1.2	Report cash *collateral* received from *securities lending* that has been reinvested in *commingled pools* other than *money-market investment funds*.
Item 9.1.3	Report cash *collateral* received from *securities lending* that has been reinvested in the *repo* market.
Item 9.1.4	Report cash *collateral* received from *securities lending* that has been reinvested in the direct purchase of securities.
Item 9.1.5	Report cash *collateral* received from *securities lending* that has been reinvested in any assets other than those listed in items 9.1.1 to 9.1.4. For column 1, item 9.1.5 is a derived item. Report the value of cash *collateral* received from *securities lending* that has been reinvested as: • the value of outstanding cash *collateral* from *securities lending* reinvested reported in item 9.1 less the sum of: • the value reinvested in *money-market investment funds* reported in item 9.1.1; • the value reinvested in other *commingled pool* reported in item 9.1.2; • the value reinvested in *repo* market reported in item 9.1.3; and • the value reinvested in direct purchase of securities reported in item 9.1.4. Where an *ADI* or *RFC* is unable to separately identify the specific assets purchased with cash *collateral* received from *securities lending*, the value of all reinvested cash *collateral* received from *securities lending* should be reported in this item.

Specific instructions – Option B

Terms highlighted in **bold italics** indicate that the definition is provided either in *Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection* (ARS 701.0) or in this Reporting Standard.

All derived fields in the form are shaded in grey and are explained in words as a mathematical expression in these instructions.

Examples included under 'Include' and 'Exclude' are examples and should not be taken as an exhaustive list of items to be included or excluded.

1. Repos and reverse repos outstanding

Item 1 collects information on *repos* and *reverse repos* outstanding as at the end of the *reporting period* by *repo* counterparty, type of *collateral* provided or received, the *residual maturity* of the *repo* or *reverse repo* and the type of *collateral* management employed.

Column 1	Report according to the counterparty of the *repo* or *reverse repo* (see item 1 for further details).
Column 2	Report according to the *collateral* provided in the *repo* or received in the *reverse repo* (see item 1 for further details).
Column 3	Report according to the *residual maturity* of the *repo* or *reverse repo* (see item 1 for further details).
Column 4	Report according to the *collateral* management method employed (see item 1 for further details).
Column 5	Report according to whether the cash was borrowed under *repo* or lent under *reverse repo* (see item 1 for further details).
Column 6	Report the value of cash borrowed under *repos* or the value of cash lent under *reverse repos*.
Column 7	Report the *market value* of *collateral* sold or purchased under *repos* or *reverse repos*.

Item 1	Report *repos* and *reverse repos* outstanding as at the end of the *reporting period* for each combination of counterparty type, *repo collateral* provided or received, *residual maturity* of the *repo*, *collateral* management type and whether the position is a *repo* or a *reverse repo*. The counterparty sectors are: • *RBA*; • *resident banks*; • *resident non-bank ADIs*;

- *resident registered financial corporations* (*RFCs*);
- *Central borrowing authorities*;
- *Central counterparties* (*CCPs*);
- Any other *resident financial auxiliaries* other than *central counterparties*;
- *resident insurance corporations*;
- *resident superannuation funds*;
- *resident money-market investment funds*;
- *resident ETFs*;
- any other *resident non-money-market financial investment funds* other than *ETFs*;
- any other *resident financial institutions* other than those reported above;
- *resident REITs*;
- any other *resident private non-financial investment funds* other than *REITs*;
- *resident other private non-financial corporations*;
- *Commonwealth general government*;
- any other *residents* other than those reported above;
- *non-resident banks*;
- *non-resident superannuation funds*; and
- any other *non-residents* not reported above.

The *collateral* categories are:
- *short-term Australian Government Securities*;
- *long-term Australian Government Securities*;
- *short-term semi-government securities*;
- *long-term semi-government securities*;
- *negotiable certificates of deposit (NCD)s* issued by *resident banks*;
- *commercial paper* and other *short-term debt securities* (other than *NCDs*) issued by *resident banks*;
- *covered bonds* issued by *resident banks*;
- *long-term debt securities* other than *covered bonds* issued by *resident banks*;
- *short-term debt securities* issued by *resident non-bank ADIs*;
- *long-term debt securities* issued by *resident non-bank ADIs;*
- *short-term debt securities* issued by *resident registered financial corporations*;
- *long-term debt securities* issued by *resident registered financial corporations*;
- *short-term debt securities* issued by *resident private non-financial corporations* other than *SPVs*;
- *long-term debt securities* issued by *resident private non-financial corporations* other than *SPVs*;
- *short-term asset-backed securities* issued by *resident SPVs*;
- *long-term asset-backed securities* issued by *resident SPVs*;
- any *short-term debt securities* issued by *residents* other than those

reported above;
- any *long-term debt securities* issued in Australia by *residents* other than those reported above;
- *short-term supra-national and foreign agency-issued debt securities*;
- *long-term supra-national and foreign agency-issued debt securities*;
- any *short-term debt securities* issued by *non-residents* other than those reported above;
- any *long-term debt securities* issued in Australia by *non-residents* other than those reported above;
- any *long-term debt securities* issued offshore by *non-residents* other than those reported above;
- *equity securities* (including *preference shares*); and
- any other assets not reported above.

The *repo residual maturity* buckets are:
- <= 1 day;
- > 1 day and <= 1 month;
- > 1 month and <= 3 months;
- > 3 months and <= 1 year;
- > 1 year; and
- undefined (open *repo*).

The *collateral* management types are:
- bilateral; and
- *tri-party.*

The position types are:
- *repo* (report associated values in column 6 and 7 as **SBR:** accounting type debit (assets)); and
- *reverse repo* (report associated values in column 6 and 7 as **SBR:** accounting type credit (liability))

2. Rates on repos and reverse repos outstanding

Item 2 collects information on *weighted average repo rates* on *repos* and *reverse repos* outstanding as at the end of the *reporting period* by *repo* counterparty, type of *collateral* provided or received and the *original maturity* of the *repo* or *reverse repo*.

Unit of measurement: report item 2 inclusive as an annualised percentage rate to two decimal places.

Column 1	Report according to the counterparty of the *repo* or *reverse repo* (see Item 2 for further details).
Column 2	Report according to the type of *collateral* provided in the *repo* or received in the *reverse repo* (see item 2 for further details).

Column 3	Report according to the *original maturity* of the *repo* as at the *trade date* (see item 2 for further details).
Column 4	Report the weighted average *repo* rate on *reverse repos*. **SBR:** submit column 4 as accounting type debit (assets).
Column 5	Report the weighted average *repo rate* on *reverse repos*. **SBR:** submit column 5 as accounting type credit (liabilities).

| Item 2 | Report average *repo rates* weighted by *principal amounts* of *repos* and *reverse repos* outstanding as at the end of the *reporting period* for each combination of counterparty type, type of *repo collateral* provided or received and *repo original maturity*.

The counterparty sectors are:
• *RBA*;
• *resident banks*;
• *resident non-bank ADIs;*
• *resident registered financial corporations* (*RFCs*);
• *resident central borrowing authorities*;
• *resident central counterparties*;
• any *resident financial auxiliaries* other than *central counterparties*;
• *resident insurance corporations*;
• *resident superannuation funds*;
• *resident money-market investment funds*;
• *resident ETFs*;
• any *resident non-money-market financial investment funds* other than *ETFs*;
• any *resident financial institutions* other than those reported above;
• *REITs*;
• any other *resident private non-financial investment funds* other than *REITs*;
• *resident other private non-financial corporations*;
• *Commonwealth general government*;
• any other *residents* other than those reported above;
• *non-resident banks*;
• *non-resident superannuation funds*; and
• any other *non-residents* not reported above.

The *collateral* categories are:
• *Australian Government Securities;*
• *semi-government securities*; |

- *supra-national and foreign agency-issued debt securities;*
- *debt securities* issued by *resident financial institutions*;
- *debt securities* issued by *resident private non-financial corporations* other than *SPVs*;
- *asset-backed securities* issued by *resident SPVs*;
- any other *debt securities* not reported above;
- *equity securities* (including convertible bonds); and
- any other assets not reported above.

The *repo original maturity* buckets are:
- <= 1 day;
- > 1 day and <= 1 month;
- > 1 month and <= 3 months;
- > 3 months and <= 1 year
- > 1 year; and
- undefined (open *repo*).

3. Haircuts on repos and reverse repos outstanding

Item 3 collects information on *principal amounts* of *repos* and *reverse repos* outstanding as at the end of the *reporting period* by type of *collateral* provided or received, the *haircut* applied to the *collateral* and the *residual maturity* of the *collateral*.

For item 3, report the *residual maturity* of the *collateral* as at the *trade date*.

Column 1	Report according to the type of *collateral* provided in the *repo* or received in the *reverse repo* (see item 3 for further details).
Column 2	Report according to the *haircut* applied to the *collateral* provided in the *repo* or received in the *reverse repo* (see Item 3 for further details).
Column 3	Report according to the *residual maturity* of the *collateral* as at the *trade date* (see item 3 for further details).
Column 4	Report the value of the *principal amount* of *repos*. **SBR:** submit column 4 with accounting type of debit (assets).
Column 5	Report the value of the *principal amount* of *reverse repos*. **SBR:** submit column 5 with an accounting type of credit (liabilities).

Item 3	Report *repos* and *reverse repos* outstanding for each combination of type of *collateral* provided or received, *haircut* applied to the *collateral* and the *residual maturity* of the *collateral*. The *collateral* categories are:

| | • *Australian Government Securities*;
 • *semi-government securities*;
 • *supra-national and foreign agency-issued debt securities*;
 • *debt securities* issued by *resident financial institutions* other than *SPVs*;
 • *debt securities* issued by *resident private non-financial corporations* other than *SPVs*;
 • *asset-backed securities* issued by *resident SPVs*;
 • any other *debt securities* not reported above;
 • *equity securities* (including convertible bonds); and
 • any other assets not reported above.

 The *haircut* buckets are:
 • > 0 to <= 0.5;
 • > 0.5 to <= 1.5;
 • > 1.5 to <= 3;
 • > 3 to <= 4;
 • > 4 to <= 6;
 • > 6 to <= 10;
 • > 10 to <= 15;
 • > 15 to <= 25;
 • > 25 to <= 50; and
 • > 50.

 The *collateral residual maturity* buckets are:
 • <= 1 month;
 • > 1 month and <= 3 months;
 • > 3 months and <= 1 year;
 • > 1 year and <= 5 years;
 • > 5 year and <= 10 years; and
 • > 10 years. |

4. Securities borrowing and lending outstanding

Item 4 collects information on gross *principal amounts* and *weighted average* rates for *securities borrowing* and *securities lending* outstanding as at the end of the *reporting period* by securities *loan* counterparty, type of security sought, *residual maturity* of the securities *loan*, whether the security sought was borrowed or lent, type of *collateral* and *collateral* management.

Column 1	Report according to the counterparty of the securities *loan* (see item 4 for further details).
Column 2	Report according to the type of security sought (see item 4 for further details).
Column 3	Report according to the *residual maturity* of the securities *loan* (see item 4 for further details).

Column 4	Report according to whether securities were lent or borrowed (see item 4 for further details).
Column 5	Report according to the type of *collateral* posted for the securities *loan* (see item 4 for further details).
Column 6	Report according to the *collateral* management type (see item 4 for further details).
Column 7	Report the *market value* of the security sought.
Column 8	Report the *weighted average* rebate rate or lending fee (as applicable) of the securities *loan*. **Unit of measurement**: report item 4 inclusive as a percentage to two decimal places.

Item 4	Report gross *market values* of the security sought and *weighted average* rates for *securities borrowing* and *securities lending* outstanding as at the end of the *reporting period* for each combination of *loan* counterparty, type of security sought, *residual maturity* of the *loan*, whether the security sought was borrowed or lent, type of *collateral* and *collateral* management. The counterparty sectors are: • *RBA*; • *resident banks*; • *resident non-bank ADIs*; • *resident registered financial corporations*(*RFCs*); • *resident central borrowing authorities*; • *resident central counterparties*(*CCPs*); • any other *resident financial auxiliaries* other than *central counterparties*; • *resident insurance corporations*; • *resident superannuation funds*; • *resident money-market investment funds*; • *resident ETFs*; • any other *resident non-money-market financial investment funds* other than *ETFs*; • any other *resident financial institutions* other than those reported above; • *resident REITs*; • any other *resident private non-financial investment funds* other than *REITs*; • *resident other private non-financial corporations*; • *Commonwealth general government*; • any other *residents* other than those reported above;

- *non-resident banks*;
- *non-resident superannuation funds*; and
- any other *non-residents* not reported above.

The categories for the type of security sought are:
- *Australian Government Securities*;
- *semi-government securities*;
- *supra-national and foreign agency-issued debt securities*;
- *debt securities* issued by *resident financial institutions* other than *SPVs*;
- *debt securities* issued by *resident private non-financial corporations* other than *SPVs*;
- *asset-backed securities* issued by *resident SPVs*;
- any other *debt securities* not reported above;
- *equity securities* (including convertible bonds) issued by *resident banks*;
- *equity securities* (including convertible bonds) issued by *resident insurance companies*;
- *equity securities* (including convertible bonds) issued by *resident money-market investment funds*;
- *equity securities* (including convertible bonds) issued by *resident non-money-market financial investment funds*;
- *equity securities* (including convertible bonds) issued by *resident financial institutions* other than those reported above;
- *equity securities* (including convertible bonds) issued by *resident private non-financial investment funds*;
- *equity securities* (including convertible bonds) issued by *resident other private non-financial corporations*;
- *equity securities* (including convertible bonds) issued by other *residents* not reported above;
- *equity securities* (including convertible bonds) issued by *non-residents*; and
- any other assets not reported above.

The *loan residual maturity* buckets are:
- <= 1 day;
- > 1 day and <= 1 month;
- > 1 month and <= 3 months;
- > 3 months and <= 1 year; and
- > 1 year.

The *securities lending* position categories are:
- borrowed (report associated values in column 7 as **SBR:** accounting type of debit (asset)); and
- lent (report associated values in column 7 as **SBR:** accounting type of credit (liability)).

The *collateral* type categories are:

	• cash; • *Australian Government Securities*; • *semi-government securities*; • *supra-national and foreign agency-issued debt securities*; • *debt securities* issued by *resident financial institutions* other than *SPVs*; • *debt securities* issued by *resident private non-financial corporations* other than *SPVs*; • *asset-backed securities* issued by *resident SPVs*; • any other *debt securities* not reported above; • *equity securities* (including convertible bonds); and • any other assets not reported above. The *collateral* management type categories are: • bilateral; and • *tri-party*.

5. Reinvestment of cash collateral from securities lending

Item 5 collects information on the reinvestment of cash collateral received under *securities lending*.

SBR: submit item 5 with accounting type of debit (assets).

Column 1	Report the value.
Column 2	Report the *weighted average reinvestment rate* on securities *loan* cash *collateral* reinvested. Where an *ADI* or *RFC* is unable to separately identify the specific assets purchased with cash *collateral* received from *securities lending*, the value of all reinvested cash *collateral* received from *securities lending* should be reported in item 5.1.5 and the *reinvestment rate* reported should be the rate received on that pool of funds. **Unit of measurement**: report column 2 as an annualised percentage rate to two decimal places.

Item 5.1	Report cash *collateral* received from *securities lending* that has been reinvested.
Item 5.1.1	Report cash *collateral* received from *securities lending* that has been reinvested in *money-market investment funds*.
Item 5.1.2	Report cash *collateral* received from *securities lending* that has been reinvested in *commingled pools* other than *money-market investment funds*.

Item 5.1.3	Report cash *collateral* received from *securities lending* that has been reinvested in the *repo* market.
Item 5.1.4	Report cash *collateral* received from *securities lending* that has been reinvested in the direct purchase of securities.
Item 5.1.5	Report cash *collateral* received from *securities lending* that has been reinvested in any assets other than those listed in items 5.1.1 to 5.1.4. For column 1, item 5.1.5 is a derived item. Report the value of the cash *collateral* received from *securities lending* that has been reinvested as: • the value of outstanding cash *collateral* from *securities lending* reinvested reported in item 5.1 less the sum of: • the value reinvested in *money-market investment funds* reported in item 5.1.1; • the value reinvested in other commingled pool reported in item 5.1.2; • the value reinvested in *repo* market reported in item 5.1.3; and • the value reinvested in direct purchase of securities reported in item 5.1.4. Where an *ADI* or *RFC* is unable to separately identify the specific assets purchased with cash *collateral* received from *securities lending*, the value of all reinvested cash *collateral* received from *securities lending* should be reported in this item.

Glossary of terms

Available for re-use	Means securities that are received as **collateral** for one transaction and also used as **collateral** for another transaction. This is distinct from re-hypothecation, which is a subset of re-use but for client assets only.
Cash currency	Means the currency in which the cash leg of the **repo** or **reverse repo** is denominated.
Centrally cleared	Means principal-to-principal transactions novated by a **central counterparty** rather than settled on a bilateral basis.
Collateral	Means an asset provided by one party to be held by the counterparty in an agreement in order to provide cover against credit risk exposure taken in respect of the party providing **collateral**.
Commingled pool	Means a fund consisting of a diverse set of assets.
Exclusive contract	Means an arrangement where the lender or its agent negotiates an exclusive arrangement with a borrowing counterparty. The borrower pays a set upfront fee for exclusive access to borrow from the lender's securities portfolio.
Haircut	Means the difference between the **market value** of an asset and the purchase price paid at the start of a **repo** or **reverse repo**. It is expressed as the percentage deduction from the **market value** of **collateral**.
Intermediated	Means transactions concluded between two principal but where the transaction is facilitated by an agent on behalf of one or both principals (e.g. an agent lender in a **securities lending** program).
Jurisdiction	Means the country in which the business entity is **resident**.
Principal amount	Means the cash consideration (post-**haircut**) on the initial leg of a **repo** or securities **loan** contract.
Reinvestment asset	Means the **collateral** pledged by the borrower of a security in a **securities lending** contract.
Reinvestment rate	Means the rate of return earned on the cash proceeds generated by stock lending activity.
Repo rate	Means the percentage difference between the purchase and repurchase price of a security expressed as an annual rate.
Reverse repo	The buyer of the asset in a **repo** is referred to as conducting a **reverse repo**.

Supra-national and foreign agency-issued debt securities	Means debt obligations of intergovernmental, governmental or quasi-governmental organisations.
Trade date	Means the date on which the *repo* or *reverse repo* was contracted.
Tri-party agent (tri-party)	Means custodian *banks* to which *collateral* selection, payment and settlement, custody and management during a *repurchase agreement* is outsourced.
Unique transaction identification number	Means a number assigned by the *ADI* or *RFC* that uniquely identifies the *repo*, *reverse repo*, *securities lending* transaction or *securities borrowing* transaction.