Reconciliation for Sections - Banks

ABS Form 90

1	Total claims on non-residents		
a.	The sum of:	Item Code	Form
	Australian ADI operations: Total amounts due from non-residents (excluding intra-company transactions) Australian ADI operations: Total amount due from overseas operations of the ADI		APRA Form 320.0 APRA Form 320.0
	Will Give		
	The sum of closing positions for: Part G Equity held in non-resident enterprises Part H Permanent debt claims on related non-resident financial intermediaries Part I Derivative contracts in a net asset position with non-residents Part J Other debt securities issued by non-residents Part K Other financial claims on non-residents Total claims from non-residents between 320.0 and Form 90 will be equivalent in terms of items included, but will not generally reconcile, mainly due to different valuation concepts (i.e. Form 90 requests quoted or estimated market values for Parts G, H, I and J).		ABS Form 90 ABS Form 90 ABS Form 90 ABS Form 90 ABS Form 90
b	Total liabilities due to non-residents The sum of:	Item Code	Form
	Australian ADI operations: Total amount due to non-residents (excluding intra-company transactions) Australian ADI operations: Total amount due to overseas operations	BSL11074	APRA Form 320.0 APRA Form 320.0
	Will Give		
	The sum of closing positions for: Part C Permanent debt liabilities to related non-resident financial intermediaries Part D Derivative contracts in a net liability position with non-residents Part E Other debt securities held by non-residents Part F Other financial liabilities to non-residents Total liabilities to non-residents on the ARF 320.0 will contain the same items as total non-equity liabilities from non-residents on the Form 90, but will again be different in general due to different valuation concepts (i.e. Form 90 requests quoted or estimated market values for Parts C, D and		ABS Form 90 ABS Form 90 ABS Form 90 ABS Form 90
	E).		
	The arm of	Itama Cada	

2	The sum of:	Item Code	Form
	Short-term debt securities issued by: non-residents	BSAS10493	APRA Form 320.1
	Will Generally Equal		
	The sum of: Total 21a - Short-term debt securities issued by non-residents and held by your Australian		
	enterprise group, by country (Closing Position)		ABS Form 90

3	The sum of:	Item Code	Form
	Long-term debt securities issued by: non-residents	BSAS10879	APRA Form 320.1
	Will Generally Equal		
	Total 22a - Long-term debt securities issued by non-residents and held by your Australian enterprise group, by country (Closing Position)		ABS Form 90
	The Form 320.1 total will differ if any long-term debt securities issued by non-residents are lent or borrowed, or sold or purchased under repos.		

Reconciliation for Sections - Banks

ABS Form 90

4	The sum of:	Item Code	Form
	Shares and units issued by non-residents	BSAS10385	APRA Form 320.2
	Will Generally Equal		
	The sum of:		
	Total 17 - Other equity held by your Australian enterprise group in non-resident enterprises, by		
	country (Closing Position)		ABS Form 90

5	The sum of:	Item Code	Form
	Short-term debt securities - Issued overseas - AUD	BSL10480	APRA Form 320.3
	Short-term debt securities - Issued overseas - FX (AUD equivalent)	BSL10485	APRA Form 320.3
	Will Generally Equal		
	The sum of:		
	Total 8a - Short-term debt securities issued by your Australian enterprise group and held by non-		ABS Form 90
	residents, by country (Closing Position) less		ABS FOIII 90
	Total 8a - Of which: Domiciled in Australia (Closing Position)		ABS Form 90
	The Form 320.3 total will differ if it includes any short-term debt securities issued overseas that are known to be held by residents.		

The sum of:	Item Code	Form
Long-term debt securities - Issued overseas - AUD	BSL10510	APRA Form 320.3
Long-term debt securities - Issued overseas - FX (AUD equivalent)	BSL10515	APRA Form 320.3
Will Generally Equal		
Total 9a - Long-term debt securities issued by your Australian enterprise group and held by non-		
residents, by country (Closing Position)		ABS Form 90
less		
Total 9a - Of which: Domiciled in Australia (Closing Position)		ABS Form 90
plus		
Total 5a - Permanent debt liabilities of your Australian enterprise group to related non-resident		
financial intermediaries, by country - Securities (Closing Position)		ABS Form 90
The Form 320.3 total will differ if it includes any long-term debt securities issued overseas that are known to be held by residents.		
	Long-term debt securities - Issued overseas - AUD Long-term debt securities - Issued overseas - FX (AUD equivalent) Will Generally Equal Total 9a - Long-term debt securities issued by your Australian enterprise group and held by non-residents, by country (Closing Position) less Total 9a - Of which: Domiciled in Australia (Closing Position) plus Total 5a - Permanent debt liabilities of your Australian enterprise group to related non-resident financial intermediaries, by country - Securities (Closing Position) The Form 320.3 total will differ if it includes any long-term debt securities issued overseas that are	Long-term debt securities - Issued overseas - AUD Long-term debt securities - Issued overseas - FX (AUD equivalent) Will Generally Equal Total 9a - Long-term debt securities issued by your Australian enterprise group and held by non-residents, by country (Closing Position) less Total 9a - Of which: Domiciled in Australia (Closing Position) plus Total 5a - Permanent debt liabilities of your Australian enterprise group to related non-resident financial intermediaries, by country - Securities (Closing Position) The Form 320.3 total will differ if it includes any long-term debt securities issued overseas that are