

Other tables - items frequently reported incorrectly

Other tables in the prudential forms are included for items which do not fit within defined reporting items. APRA has found that items which belong in defined reporting items are often incorrectly reported in the other tables.

The tables below summarise items that are frequently reported incorrectly in the other fields and the correct place to report these items.

For further guidance on how to correctly complete the returns please refer to the instruction guides. These can be accessed at on the APRA website at:
<http://www.apra.gov.au/Statistics/Finalised-Set-of-Prudential-Forms.cfm>.

If you are unsure of how to correctly report an item after consulting the instruction guide please email statistics@apra.gov.au for further clarification.

Please provide clear descriptions of items in the other fields with enough detail to ensure it is clear the item has been recorded in the correct place.

Quarterly return (100 series)

Other item	Form reference	Description reported	Correct reporting item	Form reference	Notes
Other contributions	SRF 100.0 Table 1	Capital gains tax exempt contributions	Personal member contributions	SRF 100.0 item 1.2	
Other contributions	SRF 100.0 Table 1	Self employed contributions	Personal member contributions	SRF 100.0 item 1.2	
Other fees and commissions	SRF 100.0 Table 3	Fee rebates	Other investment income	SRF 100.0 Table 4	This applies only to investment related fee rebates. If fee rebates are not investment related please specify this in the item description.
Other income	SRF 100.0 Table 5	Bank interest	Interest	SRF 100.0 item 10.1	
Other income	SRF 100.0 Table 5	Fee rebates	Other investment income	SRF 100.0 Table 4	This applies only to investment related fee rebates. If fee rebates are not investment related please specify this in the item description.
Other investment expenses	SRF 100.0 Table 6	Asset consultant fee	Investment management fees	SRF 100.0 item 17.1	In the quarterly return, asset consultant fees should be included with investment management fees.
Other investment expenses	SRF 100.0 Table 6	Consultant fees	Investment management fees	SRF 100.0 item 17.1	This applies to investment related consultant fees.
Other investment expenses	SRF 100.0 Table 6	Investment management fees	Investment management fees	SRF 100.0 item 17.1	
Other investment expenses	SRF 100.0 Table 6	Legal fees	Other operating expenses	SRF 100.0 Table 7	This applies only to legal fees which are not investment related. If the legal fees are investment related please specify this in the item description.
Other investment expenses	SRF 100.0 Table 6	Stamp duty	Property maintenance costs	SRF 100.0 item 17.3	
Other operating expenses	SRF 100.0 Table 7	Anti-detriment payments	Death benefit payments	SRF 100.0 item 5.1	
Other operating expenses	SRF 100.0 Table 7	Bank fees/charges	Other investment expenses	SRF 100.0 Table 6	
Other operating expenses	SRF 100.0 Table 7	Commissions	Other investment expenses	SRF 100.0 Table 6	This applies to investment related commissions. If the commission is not investment related, please specify this in the item description.
Other operating expenses	SRF 100.0 Table 7	Consultant fees	Management fees (other than investment management)	SRF 100.0 item 18.2	Trustee remuneration and trustee specific expenses paid directly by the superannuation fund are to be reported in 18.4. Expenses for staff salaries and wages are to be reported under 18.3.
Other operating expenses	SRF 100.0 Table 7	Investment consultant fees	Investment management fees	SRF 100.0 item 17.1	This applies to investment related consultant fees.
Other operating expenses	SRF 100.0 Table 7	Salaries/wages	Administration fees or Directors/trustees fees/expenses	SRF 100.0 item 18.3 or 18.4	Trustee remuneration and trustee specific expenses paid directly by the superannuation fund are to be reported in 18.4. Expenses for staff salaries and wages are to be reported under 18.3.
Other operating expenses	SRF 100.0 Table 7	Stamp duty	Property maintenance costs	SRF 100.0 item 17.3	
Other receivables	SRF 110.0 Table 1	Current tax assets	Current tax liability	SRF 110.0 item 8	Current tax assets should be reported as a negative in the current tax liabilities

Annual return (200 series)

Other item	Form reference	Description reported	Correct reporting item	Form reference	Notes
Other contributions	SRF 200.0 Table 1	Capital gains tax exempt contributions	Personal member contributions	SRF 200.0 item 1.2	
Other contributions	SRF 200.0 Table 1	Self employed contributions	Personal member contributions	SRF 200.0 item 1.2	
Other changes in net market value of investments	SRF 200.0 Table 2	Individually managed mandates	Change in net market value of investments	SRF 200.0 items 12.1 to 12.10	In the annual return, investments in individually managed mandates are required to be disclosed on a look-through basis, consistent with the disclosures for directly-held investments.
Other changes in net market value of investments	SRF 200.0 Table 2	Overseas investment managers	Change in net market value of investments	SRF 200.0 items 12.1 to 12.10	In the annual return, investments with overseas investment managers are required to be disclosed on a look-through basis, consistent with the disclosures for directly-held investments.
Other fees and commissions	SRF 200.0 Table 3	Fee rebates	Other investment income	SRF 200.0 Table 4	This applies only to investment related fee rebates. If fee rebates are not investment-related please specify this in the item description.
Other income	SRF 200.0 Table 5	Bank interest	Interest	SRF 200.0 item 10.1	
Other income	SRF 200.0 Table 5	Fee rebates	Other investment income	SRF 200.0 Table 4	This applies only to investment related fee rebates. If fee rebates are not investment related please specify this in the item description.
Other investment expenses	SRF 200.0 Table 6	Advisory fees	Asset consultant fees	SRF 200.0 item 17.4	
Other investment expenses	SRF 200.0 Table 6	Consultant fees	Asset consultant fees	SRF 200.0 item 17.4	
Other investment expenses	SRF 200.0 Table 6	Investment management fees	Investment management fees	SRF 200.0 item 17.1	
Other investment expenses	SRF 200.0 Table 6	Legal fees	Other operating expenses	SRF 200.0 Table 7	This applies only to legal fees which are not investment related. If the legal fees are investment related please specify this in the item description.
Other investment expenses	SRF 200.0 Table 6	Stamp duty	Property maintenance costs	SRF 200.0 item 17.3	
Other operating expenses	SRF 200.0 Table 7	Anti-detriment payments	Death benefit payments	SRF 200.0 item 5.1	
Other operating expenses	SRF 200.0 Table 7	Bank fees/charges	Other investment expenses	SRF 200.0 Table 6	
Other operating expenses	SRF 200.0 Table 7	Commission	Other investment expenses	SRF 200.0 Table 6	This applies to investment related commissions. If the commission is not investment related, please specify this in the item description.
Other operating expenses	SRF 200.0 Table 7	Consultant fees	Management fees (other than investment management)	SRF 200.0 item 18.2	This applies to non-investment related management fees.
Other operating expenses	SRF 200.0 Table 7	Investment consulting	Asset consultant fees	SRF 200.0 item 17.4	

Other item	Form reference	Description reported	Correct reporting item	Form reference	Notes
Other operating expenses	SRF 200.0 Table 7	Salaries/wages	Administration fees or Directors/trustees fees/expenses	SRF 200.0 item 18.3 or 18.5	Trustee remuneration and trustee specific expenses paid directly by the superannuation fund are to be reported in 18.5. Expenses for staff salaries and wages are to be reported under 18.3.
Other operating expenses	SRF 200.0 Table 7	Stamp duty	Property maintenance costs	SRF 200.0 item 17.3	
Other receivables	SRF 210.0 Table 1	Current tax assets	Current tax liability	SRF 210.0 item 8	Current tax assets should be reported as a negative in the current tax liabilities field.
Other investments	SRF 210.0 Table 2	Individually managed mandates	Investments	SRF 210.0 items 3.1 to 3.8	In the annual return, investments in individually managed mandates are required to be disclosed on a look-through basis, consistent with the disclosures for directly-held investments.
Other investments	SRF 210.0 Table 2	Overseas investment managers	Investments	SRF 210.0 items 3.1 to 3.8	In the annual return, investments with overseas investment managers are required to be disclosed on a look-through basis, consistent with the disclosures for directly-held investments.

Annual return (300 series)

Other item	Form reference	Description reported	Correct reporting item	Form reference	Notes
Other contributions	SRF 300.0 Table 1	Capital gains tax exempt contributions	Member contributions	SRF 300.0 item 1.2	
Other contributions	SRF 300.0 Table 1	Self employed contributions	Member contributions	SRF 300.0 item 1.2	
Other changes in net market value of investments	SRF 300.0 Table 2	Individually managed mandates	Change in net market value of investments	SRF 300.0 items 10.1 to 10.10	In the annual return, investments in individually managed mandates are required to be disclosed on a look-through basis, consistent with the disclosures for directly-held investments.
Other changes in net market value of investments	SRF 300.0 Table 2	Overseas investment managers	Change in net market value of investments	SRF 300.0 items 10.1 to 10.10	In the annual return, investments with overseas investment managers are required to be disclosed on a look-through basis, consistent with the disclosures for directly-held investments.
Other investment income	SRF 300.0 Table 3	Profit/loss on investments	Change in net market value of investments	SRF 300.0 items 10.1 to 10.10	
Other income	SRF 300.0 Table 4	Bank interest	Interest (investment income)	SRF 300.0 item 9.1	
Other income	SRF 300.0 Table 4	Fee rebates	Other investment income	SRF 300.0 Table 4	This applies only to investment related fee rebates. If fee rebates are not investment related please specify this in the item description.
Other investment expenses	SRF 300.0 Table 5	Advisory fees	Investment management fees	SRF 300.0 item 14.1	In the 300 series annual return, advisory fees should be included with investment management fees.
Other investment expenses	SRF 300.0 Table 5	Consultant fees	Investment management fees	SRF 300.0 item 14.1	In the 300 series annual return, asset consultant fees should be included with investment management fees.
Other investment expenses	SRF 300.0 Table 5	Investment management fees	Investment management fees	SRF 300.0 item 14.1	
Other operating expenses	SRF 300.0 Table 6	Bank fees/charges	Other investment expenses	SRF 300.0 Table 5	
Other operating expenses	SRF 300.0 Table 6	Commissions	Other investment expenses	SRF 300.0 Table 5	This applies to investment related commissions. If the commission is not investment related, please specify this in the item description.
Other operating expenses	SRF 300.0 Table 6	Investment consulting	Investment management fees	SRF 300.0 item 14.1	
Other receivables	SRF 310.0 Table 1	Current tax assets	Current tax liability	SRF 310.0 item 8	Current tax assets should be reported as a negative in the current tax liabilities field.