Reporting Standard SRS 552.0

Securities Subject to Repurchase and Resale and Securities Lending and Borrowing

Objective of this reporting standard

This Reporting Standard sets out requirements for the provision of information to APRA relating to securities subject to repurchase and resale and securities lending and borrowing of registrable superannuation entities (RSE), defined benefit RSEs and pooled superannuation trusts.

It includes *Reporting Form SRF 552.0 Securities Subject to Repurchase and Resale and Securities Lending and Borrowing*, associated specific instructions and Appendix A: Counterparty and Issuer Type.

Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

Purpose

2. Information collected under this Reporting Standard is used by APRA for the purposes of prudential supervision and publication. It is also required for the purposes of the Australian Bureau of Statistics for compilation of the Australian National Accounts and other publications, and may also be used by the Australian Securities and Investments Commission.

Application

3. This Reporting Standard applies to each registrable superannuation entity (RSE) licensee (RSE licensee) in respect of each RSE, defined benefit RSE and pooled superannuation trust (PST) within its business operations[1].

[1] For the purposes of this Reporting Standard, an RSE licensee's 'business operations' includes all activities it conducts as an RSE licensee (including the activities of each RSE of which it is the licensee), and all other activities of the RSE licensee to the extent that they are relevant to, or may impact on, its activities as an RSE licensee. For the avoidance of doubt, if the RSE licensee is trustee of more than one RSE, defined benefit RSE

Commencement

4. This Reporting Standard commences at the start of the day after the day it is registered on the Federal Register of Legislation.

Reporting periods

5. The RSE licensee must provide the information required under this Reporting Standard for the reporting periods, by the due dates, set out in the table below:

or pooled superannuation trust (PST), the RSE licensee must separately provide the information required by this Reporting Standard for each RSE, defined benefit RSE or PST within its business operations. An RSE licensee that does not have any RSEs, defined benefit RSEs or PSTs within its business operations is not required to provide information under this Reporting Standard.

Reporting Form	**Reporting Table**	**Reporting Period**	**Due Date**	**First Reporting Period**
Reporting Form SRF 552.0 Securities Subject to Repurchase and Resale and Securities Lending and Borrowing (SRF 552.0)	Table 1: Securities Subject to Repurchase and Resale and Securities Lending and Borrowing Table 2: Securities Subject to Repurchase and Resale and Securities Lending and Borrowing (Collateral) Table 3: Securities Lending Program Table 4: Securities Lending Program (Collateral) Table 5: Reinvestment Of Cash Collateral From Securities Lending	Each calendar quarter ending 30 September, 31 December, 31 March and 30 June each year	40 calendar days after the end of the relevant reporting period	The calendar quarter ending on 31 March 2027

Notices

6. If, having regard to the particular circumstances of an RSE, defined benefit RSE or PST, APRA considers it necessary or desirable to obtain information more or less frequently than as provided by paragraph 5, APRA may, by notice in writing, change the reporting periods for the particular RSE, defined benefit RSE or PST.

7. Where APRA has changed the reporting periods under paragraph 6 the RSE licensee must provide the relevant information within the time specified by the notice in writing.

8. APRA may grant, in writing, an RSE licensee an extension of a due date with respect to one or more RSEs, defined benefit RSEs or PSTs within its business operations, in which case the new due date for the provision of the information will be the due date specified on the notice of extension.

   Note: For the avoidance of doubt, APRA's expectation is that if the due date for a particular reporting period falls on a day other than a usual business day, an RSE licensee will submit the information required no later than the due date.

Form and method of submission

9. The information required by this Reporting Standard must be given to APRA in electronic format using an electronic method available on APRA's website or by a method notified by APRA prior to submission.

Quality control

10. The information provided by an RSE licensee under this Reporting Standard must be the product of systems, procedures and internal controls that have been reviewed and tested by the RSE auditor of the RSE, defined benefit RSE or PST to which the information relates[2]. This will require the RSE auditor to review and test the RSE licensee's systems, procedures and internal controls designed to enable the RSE licensee to report reliable information to APRA. This review and testing must be done on:

    (a) an annual basis or more frequently if necessary to enable the RSE auditor to form an opinion on the reliability and accuracy of information; and

    (b) at least a limited assurance engagement consistent with professional standards and guidance notes issued by the Auditing and Assurance Standards Board as may be amended from time to time, to the extent that they are not inconsistent with the requirements of *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

11. All information provided by an RSE licensee under this Reporting Standard must be subject to systems, processes and controls developed by the RSE licensee for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the RSE licensee to ensure that an appropriate set of policies, procedures and controls for the authorisation of information submitted to APRA is in place.

[2] Refer also to *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

Authorisation

12. When an officer or agent of an RSE licensee provides the information required by this Reporting Standard using an electronic format, the officer or must digitally sign the relevant information using a digital certificate acceptable to APRA.

13. If the information required by this Reporting Standard is provided by an agent who submits the information on the RSE licensee's behalf, the RSE licensee must:

    (a) obtain from the agent a copy of the completed form with the information provided to APRA; and

    (b) retain the completed copy.

14. An officer or agent of an RSE licensee who submits the information under this Reporting Standard for, or on behalf of, the RSE licensee must be authorised by either:

    (a) the Chief Executive Officer of the RSE licensee; or

    (b) the Chief Financial Officer of the RSE licensee.

Minor alterations to forms and instructions

15. APRA may make minor variations to:

    (a) a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies; or

    (b) the instructions to a form, to clarify their application to the form,

    without changing any substantive requirement in the form or instructions.

16. If APRA makes such a variation, it must notify each RSE licensee that is required to report under this Reporting Standard.

Transition

17. An RSE licensee to which this Reporting Standard applies must report under the Reporting Standard revoked by the determination that makes this Reporting Standard in respect of any reporting periods ending before 1 January 2027.

Interpretation

18. In this Reporting Standard:

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

Chief Executive Officer means the chief executive officer of the RSE licensee, by whatever name called, and whether or not he or she is a member of the Board of the RSE licensee[3].

Chief Financial Officer means the chief financial officer of the RSE licensee, by whatever name called.

defined benefit RSE has the meaning of defined benefit fund in subsection 10(1) of the SIS Act.

due date means the relevant due date under paragraph 5, 7, or, if applicable, paragraph 8 of this Reporting Standard.

Investment option has the meaning given in SRS 101.0.

MySuper product has the meaning given in subsection 10(1) of the SIS Act.

reporting period means a period mentioned in paragraph 5 or, if applicable, paragraph 6 of this Reporting Standard.

RSE means a registrable superannuation entity as defined in subsection 10(1) of the SIS Act that is not a defined benefit RSE, pooled superannuation trust, small APRA fund or single member approved deposit fund[4].

RSE auditor means an auditor appointed by the RSE licensee to perform functions under this Reporting Standard.

RSE licensee has the meaning given in subsection 10(1) of the SIS Act.

SIS Act means *Superannuation Industry (Supervision) Act 1993*.

SRS 101.0 means *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections.*

Pooled superannuation trust (PST) has the meaning given in subsection 10(1) of the SIS Act.

19. In this Reporting Standard, unless an instrument is not disallowable or a contrary intention appears, a reference to an Act, Regulation, Prudential Standard, Reporting Standard, Australian Accounting Standard or Auditing Standard is a reference to the instrument as in force or existing from time to time.

20. Where this Reporting Standard provides for APRA to exercise a power or discretion, this

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[3] Refer to *Prudential Standard SPS 510 Governance*.

[4] For the purposes of this Reporting Standard, 'pooled superannuation trust' has the meaning given in subsection 10(1) of the SIS Act, 'small APRA fund' means a superannuation entity that is a regulated superannuation fund, within the meaning of the SIS Act, which no more than six members and 'single member approved deposit fund' means a superannuation entity that is an approved deposit fund, within the meaning of the SIS Act, which has only one member.

power or discretion is to be exercised in writing.

Reporting Form SRF 552.0

Securities Subject to Repurchase and Resale and Securities Lending and Borrowing

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 552.0 Securities Subject to Repurchase and Resale and Securities Lending and Borrowing* (SRF 552.0). This form collects information relating to securities subject to repurchase and resale and securities lending and borrowing of RSEs.

General directions and notes

Reporting level

SRF 552.0 must be completed for each RSE, defined benefit RSE and pooled superannuation trust (PST).

Reporting tables

Tables described in this reporting form list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

The Unique identifier column indicates which field or fields form the primary key of the table. Where a field has 'Y' in the Unique identifier column, this denotes that this field forms part of the primary key for the table. A blank cell in the Unique identifier column means that the field does not form part of the primary key for the table. Any specific combination of values in the fields that form the primary key of a table must not appear on more than one row in that table when reported.

Reporting basis and unit of measurement

All items on SRF 552.0 are required for Australia's National Accounts, which is based on the international standard, the System of National Accounts 2008 (SNA 2008) including the definition of market price. For debt securities, the market price is the traded price quoted on the reference date. If the traded price does not take account of interest accrued up to the ex-coupon date but not yet payable, this interest accrued is to be included.

Items on SRF 552.0 must be reported as at the end of the reporting period or with respect to transactions that occurred during the reporting period as specified.

Amounts in SRF 552.0 are to be reported as whole dollars.

Items on SRF 552.0 are to be reported on a gross basis except where otherwise indicated.

Items on SRF 552.0 are to be reported on a non-look through basis, except in respect of exclusively held internal trusts or wholly-owned investment (non-trading) subsidiaries. A look through basis is where information about the underlying investments in an investment vehicle must be reported.

Items on SRF 552.0 are to be reported on an unconsolidated basis except where otherwise indicated. Only assets held in internal trusts or wholly-owned investment (non-trading) subsidiaries are to be consolidated into the appropriate asset class. In national accounting, consolidation refers to the elimination of transactions which occur between two transactors belonging to the same institutional sector or subsector. In a commercial accounting sense, this process is applied to entities where a parent/subsidiary relationship exists.

Where repurchase or resale agreements involve different types of security, i.e. various types of securities as collaterals, report the repurchase or resale agreements separately and do not net against each other, even when contracted with the same counterparty.

Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections* (SRS 101.0).

Specific instructions

Report information about all securities purchased and sold under agreements to resale and repurchase, and all securities borrowed and lent.

Table 1: Securities Subject to Repurchase and Resale and Securities Lending and Borrowing

Report data as at the end of the reporting period.

Instructions

Report information about securities purchased under agreements to resell and securities borrowed and securities sold under agreements to repurchase and securities lent.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Counterparty Identifier	Y	All filers	Text (100)	Report the counterparty identifier. Report publicly available (external) identifiers, where available. Otherwise, use an internal entity identifier and apply consistently across reporting periods.
2	Counterparty Name Text	Y	All filers	Text (100)	Report the name of the counterparty to the transaction.
3	Repurchase Agreement And Securities Lending Arrangement Type	Y	All filers	• Securities Purchased Under Agreements To Resell And Securities Borrowed • Securities Sold Under Agreements To Repurchase And Securities Lent	Report the arrangement type.
4	Counterparty Sector Type	Y	All filers	Consult Appendix A for valid values	Report the type of counterparty.
5	Instrument Type	Y	All filers	• Bills Of Exchange • One Name Paper • Long Term Debt Securities • Shares And Units in Trusts • Other	Report the instrument type of the securities under repurchase agreement and securities lending arrangement.

6	Instrument Issuer Type	Y	All filers	Consult Appendix A for valid values	Report the ***issuer type*** of the instrument reported under ***instrument type***.
7	Market Value of Securities Under Repurchase Agreement And Securities Lending Arrangement		All filers	Whole Dollars	Report the market value of the security reported in Column 5 (issued by the instrument issuer in Column 6) at the end of the reference period.

Table 2: Securities Subject to Repurchase and Resale and Securities Lending and Borrowing (Collateral)

Report data as at the end of the reporting period.

Instructions

Report the collateral posted or collected in relation to securities purchased under agreements to resell and securities borrowed and securities sold under agreements to repurchase and securities lent.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Counterparty Identifier	Y	All filers	Text (100)	Report the counterparty identifier. Report publicly available (external) identifiers, where available. Otherwise, use an internal entity identifier and apply consistently across reporting periods.
2	Counterparty Name Text	Y	All filers	Text (100)	Report the name of the counterparty to the transaction.
3	Repurchase Agreement And Securities Lending Arrangement Type	Y	All filers	• Securities Purchased Under Agreements To Resell And Securities Borrowed • Securities Sold Under Agreements To Repurchase And Securities Lent	Report the arrangement type.
4	Counterparty Sector Type	Y	All filers	Consult Appendix A for valid values	Report the type of counterparty.
5	Collateral Type	Y	All filers	• Bills Of Exchange • One Name Paper • Long-Term Debt Securities • Shares And Units In Trusts • Cash And Deposits • Other	Report the ***collateral*** type.

6	Collateral Issuer Type	Y	All filers	Consult Appendix A for valid values	Report the collateral issuer type of the collateral type reported in Column 5.
7	Collateral Market Value		All filers	Whole Dollars	Report the market value of the collateral reported in Column 5 at the end of the reference period.

Table 3: Securities Lending Program

Instructions

Report information about the securities lending program.

Report each securities lending program as a separate line. If a securities lending program is contracted with an intermediary institution but there is no current amount loaned out, report the Amount Currently Loaned as blank.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Intermediary Identifier	Y	All filers	Text (100)	Report the intermediary identifier of the intermediary in the securities lending program. Report publicly available (external) identifiers, where available. Otherwise, use an internal entity identifier and apply consistently across reporting periods.
2	Name Of Intermediary In Securities Lending Program	Y	All filers	Text (100)	For securities lending arrangement, report the name of intermediary used in securities lending program.
3	Instrument Type	Y	All filers	• Bills Of Exchange • One Name Paper • Long-Term Debt Securities • Shares And Units In Trusts • Other	Report the instrument type of the securities lending arrangement.
4	Size Of Securities Lending Program		All filers	Whole Dollars	For securities lending arrangement, report the size of the securities lending program.

5	Amount Currently Loaned		All filers	Whole Dollars	For securities lending arrangement, report the value of the securities on loan as at the end of the reporting period.

Table 4: Securities Lending Program (Collateral)

Instructions

Report information about collateral collected in relation to the securities on loan in each securities lending program. Each securities lending program should be reported as a separate line.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Intermediary Identifier	Y	All filers	Text (100)	Report the intermediary identifier of the intermediary in the securities lending program. Report publicly available (external) identifiers, where available. Otherwise, use an internal entity identifier and apply consistently across reporting periods.
2	Name Of Intermediary In Securities Lending Program	Y	All filers	Text (100)	For securities lending arrangement, report the name of intermediary used in securities lending program.
3	Collateral Type	Y	All filers	• Bills Of Exchange • One Name Paper • Long-Term Debt Securities • Shares And Units In Trusts • Cash And Deposits • Other	Report the instrument type of the collateral collected in relation to securities lent.
4	Collateral Market Value		All filers	Whole dollars	Report the market value of the collateral.

Table 5: Reinvestment Of Cash Collateral From Securities Lending

Instructions

Report information about the cash collateral reinvested.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Instrument Type	Y	All filers	• Bills Of Exchange • One Name Paper • Long-Term Debt Securities • Shares And Units In Trusts • Other	Report the instrument type where the cash collateral received from securities lending was reinvested.
2	Instrument Issuer Type	Y	All filers	Consult Appendix A for valid values	Report the ***issuer type*** of the instrument type.
3	Cash Collateral Reinvested		All filers	Whole dollars	Report the value of the reinvested cash collateral from securities lending activity.
4	Instrument Market Value		All filers	Whole dollars	Report the market value of the ***instrument type*** at the end of the reference period

Appendix A – Counterparty and Issuer Type

List of Counterparty Sector Type, Instrument Issuer Type and Collateral Issuer Type

Authorised Deposit-Taking Institutions (ADIs)
Central Borrowing Authorities
Clearing Houses And Central Counterparties
Commonwealth General Government
Commonwealth Government Non-Financial Corporations
Financial Auxiliaries
Financial Institutions n.e.c
Life Insurance Corporations
Money-Market Investment Funds
Non-Money-Market Financial Investment Funds
Non-Residents
Other Insurance Corporations
Other Private Non-Financial Corporations

Private Non-Financial Investment Funds
Private Unincorporated Businesses
Registered Financial Corporations
Reserve Bank Of Australia (RBA)
Securitisers
State, Territory And Local General Government
State, Territory And Local Government Non-Financial Corporations
Superannuation Funds