



Letter

Title 2023 update to the Net Cumulative Cash Flow (NCCF) Reporting Forms and Instructions for Deposit-Taking Institutions

Date February 3, 2023

Sector Banks
Trust and Loan Companies

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To: Chief Financial Officers of Banks and Federally Regulated Trust and Loan Companies

From:

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Chief Data Officer

This is to advise you of the changes made to the Financial Information Committee (FIC) regulatory forms and instructions for the Net Cumulative Cash Flow (NCCF) (Form 660).

The current Form 660 NCCF return will be decommissioned and replaced by three separate returns, to be completed based on the DTI's category as follows: Comprehensive NCCF (for DSIBs and Category I SMSBs), Streamlined NCCF (for Category II SMSBs), and the Operating Cash Flow Statement (for Category III SMSBs). The change is effective for April 30 regulatory reporting.

- [Net cumulative cash flow – template, structured, filing format XML](#): for DSIBs and Category I SMSBs
 - New return
 - Structured, filing format XML: [Template](#)
- [Streamlined new cumulative cash flow – template, unstructured, filing format Excel](#): for Category II SMSBs



- New return
- Unstructured, filing format Excel: [Template](#)
- Will be updated to structured return with XML filing format for Q1 2025
- [Operating Cash Flow Statement – template, unstructured, filing format Excel](#): for Category III SMSBs
 - New return
 - Unstructured, filing format Excel: [Template](#)

The above returns are to be filed on a monthly basis during business-as-usual periods. However, during stress periods, OSFI can require institutions to submit event-driven returns for increased monitoring, as per [LAR Chapter 6](#). Institutions identified by OSFI for increased monitoring frequency will submit the following returns:

- Intramonth Liquidity Reporting – OSFI963: for DSIBs and Category I SMSBs
 - Event driven, special return, same data as DT2 (Comprehensive NCCF)
 - Daily submission frequency
 - Also includes the LCR return as an attachment
 - Unstructured, filing format Excel
- Intramonth Liquidity Reporting – OSFI964: for Category II SMSBs
 - Event driven, special return, same data as OSFI949 (Streamlined NCCF)
 - Weekly submission frequency
 - Also includes the LCR return as an attachment
 - Unstructured, filing format Excel

There will be a transition period once filing DT2 is in effect in which an Excel version of the DT2 return will also be collected.

- Net cumulative cash flow – template, unstructured, filing format XML
 - New return, as backup for DT2 until advised
 - Unstructured, filing format Excel: [Template](#)

Validation rules and XML/XSD schemas

Any updates to the validation rule reports or the XML/XSD schemas will be posted on OSFI's Web site once they are made available within the RRS system.

Additional information / questions

If you have any questions about completing or filing the financial Returns, please call Returns Administration at (613) 991-0609 or email at RRSsupport-SDRsoutien@osfi-bsif.gc.ca.