



**Autorité
des marchés
financiers**

January 2026

Guide:

Cash Flow Statement (CFS) metric

1. Cash Flow Statement metric

Purpose

This return provides the Cash Flow Statement (CFS) metric of the reporting institution, as well as details of the calculation.

Application

This return applies to Category III small and medium-sized deposits institutions (SMDIs).

Frequency

Monthly

Reporting dates

The return must be completed within 14 days following the end of each month.

General Instructions

The CFS return is to be completed using the methodologies and calculations described in Chapter 5 of the Autorité des marchés financiers' (the "AMF") *Liquidity Adequacy Guideline*. Specific instructions for each required data item can be found in the "Instructions" worksheet of the CFS return.

The CFS return must be completed by Category III SMDIs. These AMF-regulated entities are collectively referred to herein as "institutions".

Language

In the "Page titre" worksheet of the Excel form, select "Eng" to obtain the English version of the form.

Format of the form

Financial institutions must complete a form divided into three sections, which cover the following:

- a) **Eligible unencumbered liquid assets:** Reporting of initially available unencumbered liquid asset balances.
- b) **Cash inflows:** Reporting of all eligible cash inflows from assets and collateral to the appropriate maturity buckets.
- c) **Cash outflows:** Reporting of all eligible cash outflows from liabilities and collateral to the appropriate maturity buckets.

Maturity buckets used in the form include:

Weeks				Month											
1	2	3	4*	2**	3	4	5	6	7	8	9	10	11	12	> 365
<p>* Cash flows related to days 29, 30 and 31 of the first month must be reported in the week 4 bucket. For deposits, the equivalent monthly run-off rate assigned to week 4 cash flows must be applied.</p> <p>** Cash flows related to the remaining days of week 5 must be reported in the month 2 bucket. For deposits, the monthly run-off rate assigned to month 2 cash flows must be applied.</p>															