



**AUTORITÉ
DES MARCHÉS
FINANCIERS**

GUIDE

Operating Cash Flow Statement (OCFS)

April 2024

1. Operating Cash Flow Statement

Purpose

This return provides the Operating Cash Flow Statement (OCFS) 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 OCFS 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 OCFS return.

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

Language

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