

Net Cumulative Cash Flow Template and Reporting Instructions

Summary of Changes – 2021 Revision

This document outlines the changes made to the Net Cumulative Cash Flow (“NCCF”) template and reporting instructions during the 2021 revision. The revised NCCF is effective October 2021.

Net Cumulative Cash Flow (“NCCF”) Template and Reporting Instructions

Requirements

- **Clarified** that when a credit union crosses the \$1 billion in assets threshold, the credit union has one year to implement the requirements of its new category

Section 5200 – Inflows

- **Added new line** for Statutory Liquid Assets Held in Trust with Central 1
- **Added note** to clarify reporting of statutory liquid assets, if shortfall in net cumulative cash flows has been identified, and report only the amount of statutory liquid assets held in trust needed to offset any negative net cumulative cash flows
- **Deleted line** Central 1 Liquidity Statutory Deposits
- **Changed line** from Central 1 Non-Mandatory Deposits to Central 1 Deposits
- **Clarified** that cash inflows for assets that do not meet the eligible unencumbered liquid assets criteria, are based on the asset’s residual contractual maturity
- **Deleted reference** to collateral swaps in the Eligible Unencumbered Liquid Assets section
- **Separated line** Derivative Assets from All Other Assets line

Section 5200 – Outflows

- **Clarified** that Wholesale Deposits include wholesale deposits placed by broker dealers
- **Added new line** for Non-Financial Corporation Deposits – Term and clarified that unsecured wholesale term deposits are assumed to run-off 100% at contractual maturity
- **Clarified** in the Other Borrowings section that cash flows associated with securities lent are assumed to occur at contractual maturity
- **Separated line** Derivative Liabilities from All Other Liabilities line