



Letter

Title "2023 Annual update" to the Manual of Reporting Forms and Instructions for Deposit-taking Institutions
Date November 22, 2023
Sector Foreign Bank Branches
Trust and Loan Companies

Table of Contents

[New reporting requirements – Assurance attestations](#)

[Important reminders](#)

[Validation rules and XML/XSD schemas](#)

[Additional information / Questions](#)

- **To:**

- Chief Financial Officers of Banks and Federally Regulated Trust and Loan Companies and
- Principal Officers of Foreign Bank Branches

- **From:**

- Andrew Miller
Chief Data Officer

This is to advise you of the changes that were made to the Financial Information Committee (FIC) regulatory forms and instructions. These changes can be viewed on OSFI's website at www.osfi-bsif.gc.ca under **Regulatory Data and Returns > Filing Financial Returns > Deposit-taking Institutions > Manual of Reporting Forms and Instructions**.

Changes were made to the following regulatory reporting forms and instructions effective for 2024 filing:



- [Basel Capital Adequacy Return \(BCAR\) \(BA\)](#) – changes related to Market Risk schedules and Risk Weights effective Q1 2024;
- Market Risk Monthly Data (BK)/Market Risk Quarterly Data (BL) – decommissioning of the BK/BL returns and replaced with new [Market Risk Unstructured Monthly Return \(OSFI986\)](#) effective Q1 2024;
- [Liquidity Coverage Ratio Reporting \(LA\)](#) – placeholders added effective Q1 2024;
- [Net Stable Funding Ratio Reporting \(DT1\)](#) – placeholders added effective Q1 2024; and
- Internal Capital Adequacy Assessment Process (ICAAP) Return (OSFI943) – New – To be filed quarterly for SIBs effective Q1 2024 and annually for SMSBs, Trust and Loan Companies effective Q4 2023 (final documents to be posted on OSFI’s website by the end of November)

New reporting requirements – Assurance attestations

As OSFI’s [assurance guideline](#) became effective in November 2022, assurance attestations will be required to be filed for all capital, leverage and liquidity regulatory returns, where applicable, as unstructured filings via the Regulatory Reporting System (RRS), effective Q1 2024. A cover page with senior management attestation and internal audit attestation has been added to each of the sample excel templates posted on OSFI’s website. Effective Q1 2024, quarterly unstructured filings will be created in your RRS draft folder, as applicable, for the following returns:

- [Basel Capital Adequacy Reporting \(BCAR\)](#)
 - Basel Capital Adequacy Reporting (XLSX, 2.8 MB);
- [Leverage Requirements Return \(LRR\)](#);
- [Liquidity Coverage Ratio \(LCR\)](#)
 - Liquidity Coverage Ratio (XLSX, 690 KB)
- [Net Cumulative Cash Flow](#)
 - Net Cumulative Cash Flow (XLSX, 4.9 MB) (NCCF);
 - Streamlined NCCF Reporting (XLSX, 773 KB);
- [Operating Cash Flow Statement \(XLSX, 126 KB\)](#); and
- [Net Stable Funding Ratio Reporting \(XLSX, 788 KB\)](#) (NSFR)

Important reminders

- [Standardized Institutions Risk Asset Portfolio Information – RAPID1](#) (RAPCORP) – OSFI has agreed to a two-quarter extension, IRB banks will need to start filing the RAPCORP return effective Q3 2024;
- [Income Statement](#) (P3) template changes related to IFRS17 deferred to Q1 2024.

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.

cc: Canadian Bankers Association