



Jersey Financial  
Services Commission

# Appendix H: Cashflow Reporting Guide

Consultation Paper No. 3 2017  
Basel III: Liquidity Management

[Draft] Guide on the reporting of cashflows

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# 1 Overview

## 1.1 Consultation

- 1.1.1 This document outlines draft requirements relating to the provision of detailed information on cashflows. It is intended to incorporate this within the *JFSC's* prudential reporting requirements from December 2018. (For more details see **Section 4.9** of the consultation paper.) The introduction is provided in full, which outlines the nature of data requested, with the exact format to be determined nearer to the implementation date – the final guide will be provided at least 6 months prior to the implementation date.

## 1.2 Introduction

- 1.2.1 This document specifies prudential reporting on cashflows. It is intended to provide information relevant to the assessment of liquidity, alongside consideration of the *LCR* and *NSFR*.
- 1.2.2 Items are defined by reference to the *HQLA* and *LCR/LMR* Guides (See Section 2 for full details).
- 1.2.3 Cashflows should be calculated for each bucket on a sterling equivalent basis and reported in £ thousands.
- 1.2.4 For each item, the following should be reported:
- 1.2.4.1 For *HQLA* items, the Haircut Amount and the balance sheet amount, calculated in accordance with the *HQLA* Guide.
  - 1.2.4.2 For *LCR/LMR* items, contractually due amount and the predicted inflow/outflow, as calculated in accordance with the *LCR/LMR* Guide.
  - 1.2.4.3 In all cases, the contractually due inflows or outflows, according to the following buckets:
    - i. Sight
    - ii. Beyond sight to 5 working days,
    - iii. 6 working days to 30 days,
    - iv. 31 days to 3 months,
    - v. More than 3 months to 6 months,
    - vi. More than 6 months to 1 year,
    - vii. More than 1 year to 3 years,
    - viii. More than 3 years to 5 years and
    - ix. More than 5 years.