

RESCINDED

Replaced - See OCC 2023-15

OCC Bulletin 2021-38 | August 16, 2021

Liquidity: Updated Comptroller's Handbook Booklet and Rescissions

To

Chief Executive Officers of All National Banks, Federal Savings Associations, and Federal Branches and Agencies; Department and Division Heads; All Examining Personnel; and Other Interested Parties

Summary

The Office of the Comptroller of the Currency (OCC) today issued an updated “Liquidity” booklet of the *Comptroller's Handbook*, which is prepared for use by OCC examiners in connection with the examination and supervision of national banks, federal savings associations, and federal branches and agencies of foreign banking organizations (collectively, banks).

Updates are summarized in the “Table of Updates Since Publication” in the back of the booklet. Refer to the “Foreword” booklet of the *Comptroller's Handbook* for more information regarding the OCC’s process for revising and updating booklets.

Rescissions

The updated booklet replaces version 1.0 of the “Liquidity” booklet issued in June 2012. Also rescinded is OCC Bulletin 2012-17, “Liquidity: Comptroller's Handbook Revisions and Rescissions.”

Note for Community Banks

The “Liquidity” booklet applies to the OCC’s supervision of community banks.

Highlights

The updated booklet

- discusses risks associated with liquidity.
- includes information and examination procedures about liquidity coverage ratio and net stable funding ratio requirements.
- reflects changes in regulations since the booklet was last updated.
- reflects relevant OCC issuances published since this booklet was last updated.
- includes clarifying edits regarding supervisory guidance, sound risk management practices, or legal language.
- revises certain content for general clarity.

Further Information

Please contact the Treasury and Market Risk Policy Division at (202) 649-6402.

Grovetta N. Gardineer

Senior Deputy Comptroller for Bank Supervision Policy

Related Link

- [“Liquidity”](#)

Topic(s): ■ [CAPITAL MARKETS](#) ■ [LIQUIDITY](#) ■ [TREASURY & MARKET RISK](#)

RESCINDED