



## Annex-V: Guidance for Slotting Cash Flows Part A2

### Guidance for Slotting the Future Cash Flows of Banks in Structural Liquidity Statement Part A2

<b>Heads of Accounts</b>		<b>Classification into time buckets</b>
<b>A. Outflows</b>		
1.	Merchant sales, Inter-bank sales, overseas sales, sales to RBI	As per the tenor of the contract- respective maturity buckets
2.	Swaps, currency futures, etc	Respective maturity buckets as per the pay-off profile
3.	Overdrafts in Nostro accounts	Day 1 bucket
4.	Inter-bank borrowings	Respective Maturity buckets
<b>B. Inflows</b>		
1.	Merchant purchases, inter-bank purchases, overseas purchases, purchases from RBI.	As per the tenor of the contract- respective maturity buckets
2.	Swaps, currency futures and options	Respective maturity buckets as per the pay-off profile
3.	Nostro balance	Day 1 bucket
4.	Short term, long term investments and loans	Respective Maturity buckets.