

Chapter 10

Instructions regarding reporting templates

MA.02.01 – Portfolio cash flows

General comments

This section relates to annual submission of information for individual entities.

This template shall be reported for each matching adjustment portfolio approved by the PRA.

Amounts should be reported in £ and not in £m as specified in the MALIR instructions which applied before 31 December 2026. Liability out-flows and asset in-flows should all be reported as positive values in C0010-C0050.

	ITEM	INSTRUCTIONS
Z0010	Portfolio Number	Indicate the number which is attributed by the undertaking, corresponding to the unique number assigned to each matching adjustment portfolio. This number shall be consistent over time and shall be used to identify the portfolio number in other templates.

Column definitions

C0010	Level or fixed-escalation claims	Future cash out-flows gross of reinsurance related to the claims of insurance and reinsurance obligations for which cash flows are level or have fixed-escalation. For claims with a combination of fixed and inflation-linked characteristics the full set of liability cash flows shall be reflected as inflation-linked under C0020.
C0020	Inflation-linked claims	Future cash out-flows gross of reinsurance related to the claims of insurance and reinsurance obligations for which cash flows are inflation linked. For claims with a combination of fixed and inflation-linked characteristics the full set of liability cash flows shall be reflected as inflation-linked.
C0030	Expenses	Future cash out-flows gross of reinsurance related

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		to the expenses of insurance and reinsurance obligations. A description of the items included under this expenses cash flows heading shall be provided in the supplementary narrative documentation described in the instructions to MA.00.
C0040	Other liabilities	Future cash out-flows related to any other insurance and reinsurance obligations for each matching portfolio. A description of the items included under this item shall be provided in the supplementary narrative documentation described in the instructions to MA.00.
C0050	De-risked asset cash flows	Investment income and capital repayment cash flows of assets in the matching adjustment portfolio. These flows shall be adjusted to take into account the probability of default.

Row definitions

R0010	Present value of cash flows at basic RFR	The present value of the cash flows discounted using the basic risk-free interest rate term structure.
R0020	Present value of cash flows at basic RFR+MA	The present value of the cash flows discounted using the basic risk-free interest rate term structure plus the matching adjustment.
R0101-R0150	Cash flow year 1 and every year up to Cash flow year 50	Cash flows shall be split by year of due payment or receipt of the cash flow, counting the periods of 12 months from the date of reference of the reporting.
R0151	Cash flow year 51 & after	Cash flows beyond 50 years from the reference date discounted back to the end of year 50 at the basic risk-free rate.