

Help Sheet: Resources Sheet

Navigating the Arlingclose Online Spreadsheets

Purpose

This page gathers the data for movements in the liability benchmark due to forecast changes in balance sheet resources. Balance sheet resources comprise all the balance sheet line items that are not debt, investments or part of the capital financing requirement.

This page also gathers data on the liquidity allowance built into the liability benchmark.

Instructions

The worksheet is split into three sections: liquidity allowance, main resources section and scenarios

Liquidity allowance

The liquidity allowance is an estimate of the minimum level of short-term investments needed to provide an adequate, but not excessive, level of liquidity for daily cash flow management.

- Enter the current liquidity allowance into cell D9
- You can enter movements year-by-year manually into row 7
- You can also use cells A8:A9 to set inflationary increases by entering a start year and an inflation rate; these are in addition to the manual movements.

Main resources section

Rows 13 to 102 enable data entry for movements in balance sheet resources. These work in the same manner as the liquidity allowance, but the current balance is drawn from the Balance sheet worksheet.

Some lines will be easier to forecast than others. For example, there will usually be a repayment schedule for long-term debtors that can be entered into the spreadsheet. But for short-term debtors (which arise and are repaid constantly) you might just rely on inflationary increases in the balance.

Scenarios

The spreadsheet allows you to prepare multiple liability benchmarks for different scenarios. If the scenarios include changes in balance sheet resources, enter these manually in rows 105 to 109.

You can make changes to the inflation assumptions for the scenarios in rows 113 to 117. Note that these are in addition to the inflation assumptions in the main section, not replacements for them.

See [here](#) for more information on scenarios.

More Help

Further help sheets are available at <https://www.arlingclose.com/insights/help-sheets>.

If you have any further queries, please email the Arlingclose team at treasury@arlingclose.com.



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