

## Appendix

### List of Circulars consolidated by the Master Circular

No.	Circular No.	Date	Relevant para no. of the circular	Subject	Para no. of the master circular
1.	<u>DBOD.No.FSC.BC.69/C.469- 90/91</u>	Jan 18, 1991	1,2,4	Portfolio Management on behalf of clients	1.3. 3
2.	<u>DO.DBOD.No.FSC.46/C.469- 91/92</u>	July 26, 1991	4(i), (ii), (iii), (iv), (v), (iv)	Investment portfolio of banks- Transaction in securities	1.2 (i)
3.	<u>DBOD.No.FSC.BC.143A/24.48. 001/ 91-92</u>	June 20, 1992	3(I), 3(I)-(ii)- (iii)- (iv)- (v)- (xi)- (xii)- (xvi)- (xvii), 3(II), 3(III), 3(V)- (i)- (ii)- (iii), (3) & (4)	Investment portfolio of banks- Transaction in securities	1.2 (ii), (iii) & (iv), 1.2.2, 1.2.3, 1.2.5, 1.2.6, 1.2.7
4.	<u>DBOD.No.FSC.BC.11/24.01.009/ 92-93</u>	July 30, 1992	3,4,5,6	Portfolio Management on behalf of clients	1.3.3
5.	<u>DBOD.No.FMC/BC/17/24.48.001. 92/93</u>	Aug 19, 1992	2	Investment portfolio of banks- Transaction in securities	1.3.2
6.	<u>DBOD.FMC.BC.62/27.02.001/ 92-93</u>	Dec 31, 1992	1	Investment portfolio of banks- Transaction in securities	1.2.6
7.	<u>DBOD.No.FMC.1095/27.01.002/93</u>	April 15, 1993	1 & enclosed format	Investment portfolio of banks- Reconciliation of holdings	1.3.1 & Anne-xure VI
8.	<u>DBOD.No.FMC.BC.141/27.02.006/ 93/94</u>	July 19, 1993	Annex	Investment portfolio of banks- Transaction in securities- Aggregate contract limit for individual	Anne-xure II

				brokers-Clarifications	
9	<u>DBOD.No.FMC.BC.1/27.02.001/ 93-94</u>	Jan 10, 1994	1	Investment portfolio of banks- Transaction in securities- Bouncing of SGL transfer forms- Penalties to be imposed.	1.2.2
10	<u>DBOD.No.FMC.73/27.07.001/ 94-95</u>	June 7, 1994	1,2	Acceptance of deposits under Portfolio Management Scheme	1.3.3
11.	<u>DBOD.No.FSC.BC.130/24.76.002/ 94-95</u>	Nov 15, 1994	1	Investment portfolio of banks- Transaction in securities-Bank Receipts (BRs)	1.2.3
12.	<u>DBOD.No.FSC.BC.129/24.76.002/ 94-95</u>	Nov 16, 1994	2 & 3	Investment portfolio of banks- Transaction in securities-Role of brokers	1.2.6
13.	<u>DBOD.No.FSC.BC.142/24.76.002/ 94-95</u>	Dec 9, 1994	1 & 2	Do	1.2.6
14.	<u>DBOD.No.FSC.BC.70/24.76.002/ 95-96</u>	June 8, 1996	2	Retailing of Government Securities	1.2.4
15.	<u>DBOD.No.FSC.BC.71/24.76.001/ 96</u>	June 11, 1996	1	Investment portfolio of banks- Transaction in securities	1.2.2
16.	<u>DBOD.No.BC.153/24.76.002/96</u>	Nov 29, 1996	1	Do	1.2.6
17.	<u>DBOD.BP.BC.9/21.04.048/98</u>	29 Jan 1997	3	Prudential norms - capital adequacy, income recognition, asset classification and provisioning.	5.1 (iii) & (iv)
18.	<u>DBOD.BP.BC.32/21.04.048/97</u>	April 12, 1997	1&2	Do	5.1 (i) &(ii)
19.	<u>DBOD.FSC.BC.129/24.76.002-97</u>	Oct 22, 1997	1	Retailing of Government	1.2.4

				Securities	
20.	<a href="#">DBOD.No.BC.112/24.76.002/1997</a>	Oct 14, 1997	1	Investment portfolio of banks- Transaction in securities-Role of brokers	1.2.6
21.	<a href="#">DBOD.BP.BC.75/21.04.048/98</a>	4 Aug 1998	All	Acquisition of Government and other approved securities - Broken Period Interest, - Accounting Procedure	5.2
22.	<a href="#">DBS.CO.FMC.BC.1/22.53.014/98-99</a>	July 7, 1999	1	Investment portfolio of banks – Transactions in securities	1.3.1(i)
23.	<a href="#">DBS.CO.FMC.BC.18/22.53.014/ 99-2000</a>	Oct 28, 1999	2, 3, 4 & 5	Do	1.2.2
24.	<a href="#">DBOD.No.FSC.BC.26/24.76.002/ 2000</a>	Oct 6, 2000	2	Sale of Government securities allotted in the auctions for Primary issues	1.2(i)(b)
25.	<a href="#">DBOD.BP.BC.32/21.04.048/ 2000-01</a>	Oct 16, 2000	All	Guidelines on classification and valuation of investments.	2 & 3
26.	<a href="#">DBOD.FSC.BC.No.39/24.76.002/ 2000</a>	Oct 25, 2000	1	Investment portfolio of banks- Transaction in securities-Role of brokers	1.2.6
27.	<a href="#">Dir.BC.107/13.03.00/2000-01</a>	April 19, 2001	6	Monetary and Credit Policy for the year 2000-2002 - Interest Rate Policy	5.3
28.	<a href="#">DBOD.BP.BC.119/21.04.137/ 2000-2001</a>	May 11, 2001	Annex - 5 & 12	Bank financing of equities and investments in shares - Revised guidelines	1.2, 1.2.5 1.3, 1.3.1
29.	<a href="#">DBOD.BP.BC.127/21.04.048/ 2000- 01</a>	June 7, 2001	All	Non- SLR Investments of Banks	1.2.8 Anne- xure III

30.	<a href="#">DBOD.BP.BC.61/21.04.048/ 2001-02</a>	Jan 25, 2002	All	Guidelines for investments by banks/Fis and Guidelines for financing of restructured accounts by banks/FIs	1.2.8 (iv)
31.	<a href="#">DBOD.No.FSC.BC.113/24.76.002/ 2001-02</a>	June 7 2002	All	On Investment Portfolio of Banks Transaction in Govt. Securities	1.3.4
32.	<a href="#">DBS.CO.FMC.BC.7/22.53.014/ 2002-03</a>	Nov 7, 2002	Para 2	Operation of investment portfolio by banks-submission of concurrent audit reports by banks	1.2.7(c)
33.	<a href="#">DBOD.No.FSC.BC.90/24.76.002/ 2002-03</a>	March 31 2003	All	Ready Forward Contracts	1.2.1(i), (ii) and (iii)
34.	<a href="#">IDMC.3810/11.08.10/2002-03</a>	March 24 2003	All	Guidelines for uniform accounting for Repo / Reverse Repo transactions	4, Annexure VII & Annexure VIII
35.	<a href="#">DBOD.BP.BC.44/21.04.141/03-04</a>	Nov 12, 2003	All	Prudential guidelines on banks' investment in non-SLR securities	1.2.8 Annex IV, V
36.	<a href="#">DBOD.BP.BC.53/21.04.141/03-04</a>	Dec 10, 2003	All	do	1.2.8
37.	<a href="#">DBOD.FSC.BC.59/24.76.002 /03-04</a>	Dec 26, 2003	All	Sale of Government securities allotted in the auctions for primary issues on the same day	Annexure I C
38	<a href="#">IDMD.PDRS.05/10.02.01/ 2003-04</a>	Mar 29, 2004	3, 4, 6 & 7	Transactions in Government Securities	1.2(i) (a)
39.	<a href="#">IDMD.PDRS/4777/10.02.01/ 2004-05</a>	May 11, 2005	3	Sale of securities allotted in primary issues	1.2(i) (b)

40.	<a href="#">IDMD.PDRS/4779/10.02.01/ 2004-05</a>	May 11, 2005	2,3,4,5	Ready forward contracts	1.2.1 (b), 1.2.1 (c)
41.	<a href="#">IDMD.PDRS/4783/10.02.01/ 2004-05</a>	May 11, 2005	3	Government securities transactions - T+1 settlement	1.2(i) (c)
42.	<a href="#">DBOD.FSC.BC.28/24.76.002/ 2004-05</a>	Aug 12, 2004	2	Transactions in Government securities	1.2(i)(a)
43.	<a href="#">DBOD.BP.BC. 29/21.04.141/ 2004-05</a>	Aug 13, 2004	2(b) of Annex	Prudential norms - State Government guaranteed exposures	3.5.2
44.	<a href="#">DBOD.Dir.BC.32/13.07.05/ 2004-05</a>	Aug 17, 2004	2	Dematerialisation of banks' investment in equity	5.3
45.	<a href="#">DBOD.BP.BC.37/21.04.141/ 2004-05</a>	Sep 2, 2004	1(i) & (ii)	Prudential norms on classification of investment portfolio of banks	2.1 (ii) & (iii)
46.	<a href="#">DBOD.FSD.BC.No.31/24.76.002/ 2005-06</a>	Sep 1, 2005	2, 3	NDS-OM - Counterparty Confirmation	1.2.5 (i) (c)
47.	<a href="#">DBOD.BP.BC.38/21.04.141/ 2005-06</a>	Oct 10, 2005	All	Capital Adequacy - Investment Fluctuation Reserve	3.4
48.	<a href="#">IDMD.No.03/11.01.01(B)/2005-06</a>	Feb 28, 2006	2,3,4,5	Secondary Market transactions in Government Securities- Intra day short selling	1.2 (i) (a)
49.	<a href="#">IDMD.No.3426 /11.01.01 (D)/ 2005-06</a>	May 3, 2006	All	'When Issued' transactions in Central Government Securities'	1.2 (i) (a)
50	<a href="#">DBOD.No.BP.BC.27/21.01.002/2006-07</a>	Aug 23, 2006	2, 4	Prudential guidelines – Bank's investments in VCF	3.9

51	<a href="#">IDMD.No.2130/11.01.01(D)/2006-07</a>	Nov 16, 2006	All	When Issued transactions in Central Government Securities	1.2(i)(a)
52	<a href="#">DBOD.No.FSD.BC.46/24.01.028/2006-07</a>	Dec 12, 2006	16B(ii)	Financial Regulation of Systemically Important NBFCs and Bank's Relationship with them	1.3.3(i)
53	<a href="#">IDMD.No./11.01.01(B)/2006-07</a>	Jan 31, 2007	All	Secondary Market transactions in Government Securities- Short selling	1.2.(i)a
54	<u>Mailbox Clarification</u>	July 11, 2007	All	HTM Securities	3.1.(i)
55	<a href="#">DBOD.No.BP.BC.56/21.04.141/2007-08</a>	December 6, 2007	All	Limits on investment in unrated Non-SLR securities- infrastructure bonds	1.2.7
56.	<a href="#">DBOD.No.BP.BC.86/21.04.141/2007-08</a>	May 22, 2008	All	Valuation of securities	3.7.1
57.	<u>Mailbox Clarification</u>	October 10, 2008	All	Transfer of Securities from One Category to Another	2.3 (iv)
58.	<u>Mailbox Clarification</u>	February 6, 2009	All	Non-SLR Securities	1.2.12
59.	<u>Mailbox Clarification</u>	February 5, 2009	All	Unlisted Non-SLR Securities	1.2.13
60.	<u>Mailbox Clarification</u>	March 16, 2009	All	Classification of Securities	3.2

61.	<u>Mailbox Clarification</u>	February 11, 2009	All	Investment Portfolio of Banks	Annex 1(c)(i)
62.	<a href="#">RBI/2009-10/102</a> <a href="#">IDMD.DOD.No. 334/ 11.08.36/ 2009-10</a>	July 20, 2009	All	Ready Forward contract in G-Sec	1.2.2
63.	<u>Mailbox Clarification</u>	September 3, 2009	All	Waiver of trade confirmation in Government Securities Transactions in OTC market	1.1.5 ( c)
64.	<a href="#">RBI/2009-10/184</a> <a href="#">IDMD No.1764 /11.08.38/2009-10</a>	October 16, 2009	All	OTC trades in Corporate debt securities	1.2.21
65.	<u>Mailbox Clarification</u>	November 6, 2009	All	Clarification on Capital Reserve Account and Special Reserves created under Income Tax Act, 1961	2.1 (vi)
66.	<u>Mailbox Clarification</u>	December 23, 2009	All	Treatment for investment in Rural Housing Development Fund (RHDF) of National Housing Bank	2.1 (iv) ( c)
67.	<a href="#">RBI/2009-10/284</a> <a href="#">IDMD.DOD. 05 /11.08.38/2009-10</a>	January 8, 2010	All	Repo in Corporate Debt Securities	1.2.22
68.	<a href="#">IDMD/4135/11.08.043/2009-10</a>	March 23, 2010	All	Uniform accounting for repo-reverse repo transactions in G-Sec	Para no 4 of master circular
69.	<a href="#">RBI/2009-10/360</a> <a href="#">IDMD. DOD. 07 /11.01.09/2009-10</a>	March 25, 2010	All	Guidelines on Stripping/ reconstitution of G-Sec	1.1.1

70.	<u>Mailbox Clarification</u>	March 30, 2010	All	Clarification on investment in debentures in the nature of advances	2.1 (ii) (c) and 3.7.1
71.	<a href="#">RBI/2009-10/403</a> <a href="#">IDMD.DOD.08 /11.08.38/2009-10</a>	April 16, 2010	All	Ready Forward contract in Corporate Debt Securities	1.2.22 and Annex I-E
72.	<a href="#">DBOD.No.BP.BC. 98/ 21.04.141/ 2009-10</a>	April 23, 2010	All	Investment in Unlisted Non-SLR Securities	1.2.10
73.	<a href="#">DBOD.No.BP.BC. 97/ 21.04.141/ 2009-10</a>	April 23, 2010	All	Classification of investments by banks in Bonds issued by Companies engaged in Infrastructure activities	2.1
74.	<a href="#">RBI/2010-11/115</a> <a href="#">IDMD. DOD.17/11.01.01(B)/2010-11</a>	July 14, 2010	All	Government Securities Act, 2006, Sections 27 & 30 - Imposition of penalty for bouncing of SGL forms	1.1.3(vii) (c)
75.	Mailbox Clarification	July 20, 2010	All	Clarification on Classification of investments by banks in Bonds issued by Companies engaged in Infrastructure activities	2.1 (ii) (c)
76.	Mailbox Clarification	August 3, 2010	All	Banks' investments in Central	3.10.3



				Government guaranteed bonds – Asset Classification	
77.	<a href="#">DBOD. No. BP.BC. 34/21.04.141/2010-11</a> and <a href="#">DBOD. No. BP.BC. 56 /21.04.141/2010-11</a>	August 6 and November 1, 2010	All	Sale of Investments held under Held to Maturity (HTM) category	2.3 (i)
78.	<a href="#">DBOD No. BP.BC. 44 / 21.04.141/ 2010-11</a>	September 29, 2010	All	Prudential norms on Investment in Zero Coupon Bonds	5.4
79.	<a href="#">DBOD No. BP.BC. 58 / 21.04.141/ 2010-11</a>	November 4, 2010	All	Accounting Procedure for Investments – Settlement Date Accounting	1.1 (d)
80.	<a href="#">DBOD.BP.BC.No.72/21.04.141/2010-11</a>	December 31, 2010	All	Investment in Non-SLR Securities- Non-Convertible Debentures (NCDs) of maturity up to one year	1.2.3 (g) and 1.2.5
81	<a href="#">DBOD. No. BP.BC. 79 /21.04.141/2010-11</a>	January 31, 2011	All	Recognition of permanent diminution in the value of investments in banks' subsidiaries/joint ventures	3.1 (ii)
82.	<a href="#">RBI/2010-11/551 IDMD No. / 29 /11.08.043/2010-11</a>	May 30, 2011	All	Guidelines for Accounting of Repo / Reverse Repo Transactions-Clarification	4.6