

Account Head	Debit	Credit
Repo interest income account	0.0408	
P & L a/c		0.0408

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-	1.2.6

				Transaction in securities	
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 brokers- Clarifications	Anne- xure II
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.	1&2	Do	5.1 (i) &(ii)

		1997			
19.	<u>DBOD.FSC.BC.129/24.76.002-97</u>	Oct 22, 1997	1	Retailing of Government Securities	1.2.4
20.	<u>DBOD.No.BC.112/24.76.002/1997</u>	Oct 14, 1997	1	Investment portfolio of banks- Transaction in securities-Role of brokers	1.2.6
21.	<u>DBOD.BP.BC.75/21.04.048/98</u>	4 Aug 1998	All	Acquisition of Government and other approved securities - Broken Period Interest, - Accounting Procedure	5.2
22.	<u>DBS.CO.FMC.BC.1/22.53.014/98-99</u>	July 7, 1999	1	Investment portfolio of banks – Transactions in securities	1.3.1(i)
23.	<u>DBS.CO.FMC.BC.18/22.53.014/ 99-2000</u>	Oct 28, 1999	2, 3, 4 & 5	Do	1.2.2
24.	<u>DBOD.No.FSC.BC.26/24.76.002/ 2000</u>	Oct 6, 2000	2	Sale of Government securities allotted in the auctions for Primary issues	1.2(i)(b)
25.	<u>DBOD.BP.BC.32/21.04.048/ 2000-01</u>	Oct 16, 2000	All	Guidelines on classification and valuation of investments.	2 & 3
26.	<u>DBOD.FSC.BC.No.39/24.76.002/ 2000</u>	Oct 25, 2000	1	Investment portfolio of banks- Transaction in securities-Role of brokers	1.2.6
27.	<u>Dir.BC.107/13.03.00/2000-01</u>	April 19, 2001	6	Monetary and Credit Policy for the year 2000-2002 - Interest Rate Policy	5.3
28.	<u>DBOD.BP.BC.119/21.04.137/ 2000-2001</u>	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.	<u>DBOD.BP.BC.127/21.04.048/ 2000- 01</u>	June 7, 2001	All	Non- SLR Investments of Banks	1.2.8 Anne- xure III
30.	<u>DBOD.BP.BC.61/21.04.048/ 2001-02</u>	Jan 25, 2002	All	Guidelines for investments by banks/Fis and Guidelines for financing of restructured	1.2.8 (iv)

				accounts by banks/FIs	
31.	<u>DBOD.No.FSC.BC.113/24.76.002/ 2001-02</u>	June 7 2002	All	On Investment Portfolio of Banks Transaction in Govt. Securities	1.3.4
32.	<u>DBS.CO.FMC.BC.7/22.53.014/ 2002-03</u>	Nov 7, 2002	Para 2	Operation of investment portfolio by banks- submission of concurrent audit reports by banks	1.2.7(c)
33.	<u>DBOD.No.FSC.BC.90/24.76.002/ 2002-03</u>	March 31 2003	All	Ready Forward Contracts	1.2.1(i), (ii) and (iii)
34.	<u>IDMC.3810/11.08.10/2002-03</u>	March 24 2003	All	Guidelines for uniform accounting for Repo / Reverse Repo transactions	4, Anne- xure VII & Anne- xure VIII
35.	DBOD.BP.BC.44/21.04.141/03-04	Nov 12, 2003	All	Prudential guidelines on banks' investment in non- SLR securities	1.2.8 Annexure IV, V
36.	DBOD.BP.BC.53/21.04.141/03-04	Dec 10, 2003	All	do	1.2.8
37.	<u>DBOD.FSC.BC.59/24.76.002 /03-04</u>	Dec 26, 2003	All	Sale of Government securities allotted in the auctions for primary issues on the same day	Anne- xure I C
38	<u>IDMD.PDRS.05/10.02.01/ 2003-04</u>	Mar 29, 2004	3, 4, 6 & 7	Transactions in Government Securities	1.2(i) (a)
39.	<u>IDMD.PDRS/4777/10.02.01/ 2004-05</u>	May 11, 2005	3	Sale of securities allotted in primary issues	1.2(i) (b)
40.	<u>IDMD.PDRS/4779/10.02.01/ 2004-05</u>	May 11, 2005	2,3,4,5	Ready forward contracts	1.2.1 (b), 1.2.1 (c)
41.	<u>IDMD.PDRS/4783/10.02.01/ 2004-05</u>	May 11, 2005	3	Government securities transactions - T+1 settlement	1.2(i) (c)
42.	<u>DBOD.FSC.BC.28/24.76.002/ 2004-05</u>	Aug 12, 2004	2	Transactions in Government securities	1.2(i)(a)
43.	DBOD.BP.BC. 29/21.04.141/ 2004-05	Aug 13, 2004	2(b) of Annex	Prudential norms - State Government guaranteed exposures	3.5.2
44.	<u>DBOD.Dir.BC.32/13.07.05/ 2004-05</u>	Aug 17, 2004	2	Dematerialisation of banks' investment in	5.3

				equity	
45.	<u>DBOD.BP.BC.37/21.04.141/ 2004-05</u>	Sep 2, 2004	1(i) & (ii)	Prudential norms on classification of investment portfolio of banks	2.1 (ii) & (iii)
46.	<u>DBOD.FSD.BC.No.31/24.76.002/ 2005-06</u>	Sep 1, 2005	2, 3	NDS-OM - Counterparty Confirmation	1.2.5 (i) (c)
47.	<u>DBOD.BP.BC.38/21.04.141/ 2005-06</u>	Oct 10, 2005	All	Capital Adequacy - Investment Fluctuation Reserve	3.4
48.	<u>IDMD.No.03/11.01.01(B)/2005-06</u>	Feb 28, 2006	2,3,4,5	Secondary Market transactions in Government Securities- Intra day short selling	1.2 (i) (a)
49.	<u>IDMD.No.3426 /11.01.01 (D)/ 2005-06</u>	May 3, 2006	All	'When Issued' transactions in Central Government Securities'	1.2 (i) (a)
50	<u>DBOD.No.BP.BC.27/21.01.002/2006-07</u>	Aug 23, 2006	2, 4	Prudential guidelines – Bank's investments in VCF	3.9
51	<u>IDMD.No.2130/11.01.01(D)/2006-07</u>	Nov 16, 2006	All	When Issued transactions in Central Government Securities	1.2(i)(a)
52	<u>DBOD.No.FSD.BC.46/24.01.028/2006-07</u>	Dec 12, 2006	16B(ii)	Financial Regulation of Systemically Important NBFCs and Bank's Relationship with them	1.3.3(i)
53	<u>IDMD.No. /11.01.01(B)/2006-07</u>	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	<u>DBOD.No.BP.BC.56/21.04.141/2007-08</u>	December 6, 2007	All	Limits on investment in unrated Non-SLR securities- infrastructure bonds	1.2.7
56.	<u>DBOD.No.BP.BC.86/21.04.141/200708</u>	May 22, 2008	All	Valuation of securities	3.7.1