



भारतीय रिज़र्व बैंक

RESERVE BANK OF INDIA

www.rbi.org.in

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March 26, 2010

DBOD.No.FID.FIC.9/01.02.00/2009-10

The CEOs of the select All-India Term-lending and Refinancing Institutions

(Exim Bank, NABARD, NHB and SIDBI)

Dear Sir

Prudential Norms on Income Recognition, Asset Classification, and Provisioning pertaining to Advances - Computation of NPA Levels

Please find enclosed a copy of [Circular DBOD.No.BP.BC.No.46/21.04.048/2009-10](#) dated September 24, 2009 on the above subject. In this connection, it is advised that the above guidelines issued to banks, shall mutatis mutandis apply to the select All India Financial Institutions (AIFIs).

Yours faithfully

(Vinay Baijal)

Chief General Manager

Encl.: As above