

**Books of Accounts, Registers & Records to be maintained by the Members**

<p><b>Requirement in Summary</b></p>	<p>Following Books of Accounts, Registers and Records have been prescribed for maintenance by members:</p> <table border="1" data-bbox="350 373 1484 1304"> <thead> <tr> <th>Sr. No.</th> <th>Particulars</th> <th>Sr. No.</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>General Ledger</td> <td>12</td> <td>Register of Complaints</td> </tr> <tr> <td>2</td> <td>Journal</td> <td>13</td> <td>Register of Transactions</td> </tr> <tr> <td>3</td> <td>Cash Book</td> <td>14</td> <td>Records of deliveries received/ tendered contract wise</td> </tr> <tr> <td>4</td> <td>Bank Book / Bank Pass Book (or Bank Statement)</td> <td>15</td> <td>Record in respect of premium / discount</td> </tr> <tr> <td>5</td> <td>Margin Deposit Book</td> <td>16</td> <td>Records in respect of brokerage</td> </tr> <tr> <td>6</td> <td>Order Book</td> <td>17</td> <td>Records in respect of Service Tax</td> </tr> <tr> <td>7</td> <td>Trade Log / Order Log</td> <td>18</td> <td>Records in respect of Stamp Duty</td> </tr> <tr> <td>8</td> <td>Exchange wise segregated Client Ledger</td> <td>19</td> <td>Records in respect of Sales Tax</td> </tr> <tr> <td>9</td> <td>Know Your Client Forms/Member Client Agreement/Risk Disclosure Document.</td> <td>20</td> <td>Record of all statements received from the appropriate agencies and records of all correspondence with them.</td> </tr> <tr> <td>10</td> <td>Contract Notes</td> <td>21</td> <td>Records of all relevant particulars of persons who are approved as users by the Exchange.</td> </tr> <tr> <td>11</td> <td>Register of Commodities</td> <td></td> <td></td> </tr> </tbody> </table> <p>All such documents and records are required to be preserved at least for <b>three years</b> except Trade and Order File which are to be preserved for a minimum period of <b>seven years</b>.</p>	Sr. No.	Particulars	Sr. No.	Particulars	1	General Ledger	12	Register of Complaints	2	Journal	13	Register of Transactions	3	Cash Book	14	Records of deliveries received/ tendered contract wise	4	Bank Book / Bank Pass Book (or Bank Statement)	15	Record in respect of premium / discount	5	Margin Deposit Book	16	Records in respect of brokerage	6	Order Book	17	Records in respect of Service Tax	7	Trade Log / Order Log	18	Records in respect of Stamp Duty	8	Exchange wise segregated Client Ledger	19	Records in respect of Sales Tax	9	Know Your Client Forms/Member Client Agreement/Risk Disclosure Document.	20	Record of all statements received from the appropriate agencies and records of all correspondence with them.	10	Contract Notes	21	Records of all relevant particulars of persons who are approved as users by the Exchange.	11	Register of Commodities		
Sr. No.	Particulars	Sr. No.	Particulars																																														
1	General Ledger	12	Register of Complaints																																														
2	Journal	13	Register of Transactions																																														
3	Cash Book	14	Records of deliveries received/ tendered contract wise																																														
4	Bank Book / Bank Pass Book (or Bank Statement)	15	Record in respect of premium / discount																																														
5	Margin Deposit Book	16	Records in respect of brokerage																																														
6	Order Book	17	Records in respect of Service Tax																																														
7	Trade Log / Order Log	18	Records in respect of Stamp Duty																																														
8	Exchange wise segregated Client Ledger	19	Records in respect of Sales Tax																																														
9	Know Your Client Forms/Member Client Agreement/Risk Disclosure Document.	20	Record of all statements received from the appropriate agencies and records of all correspondence with them.																																														
10	Contract Notes	21	Records of all relevant particulars of persons who are approved as users by the Exchange.																																														
11	Register of Commodities																																																
<p><b>Reference</b></p>	<ol style="list-style-type: none"> <li>1. Section 8 (4) of Forward Contracts (Regulation) Act, 1952.</li> <li>2. Bye-law 2.3.11, 4.23, 11.5, 11.6</li> <li>3. Business Rule 35.</li> <li>4. Circular No. MCX/COMP/195/2008 dated June 06, 2008.</li> <li>5. Circular No. MCX/COMP/183/2008 dated May 27, 2008</li> <li>6. Circular No. MCX/COMP/304/2007 dated September 01, 2007.</li> <li>7. Circular No. MCX/357/2006 dated September 02, 2006</li> <li>8. Circular No. MCX/012/2006 dated January 10, 2006.</li> </ol>																																																

The Rules, Bye-laws, Business Rules and Circulars are available on our website [www.mcxindia.com](http://www.mcxindia.com) under the link Membership>Legal Framework.

We also request members to read the FAQs available under the link Membership.