



Book III - Service providers

Title II - Other service providers

Chapter I - Custody account-keepers

Section unique - Provisions relating to custody account-keeping - terms of reference for the custody account-keeper

Sub-section 5 - Provisions relating to the keeping of securities accounts within the framework of an employee savings scheme

Paragraph 5 - The accounting procedures

General regulation of the AMF

Article 322-89 into force since 19 April 2013

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Article 322-89

Within the framework of the audit procedures provided for by Article 322-30, the custody account-keeper shall verify, for each fund and at the time of each valuation:

- 1 • The data relating to the number of units: the equilibrium between the balance of the operations entered to the credit and to the debit of the bearers' accounts and the corresponding total number of units recorded by it for the fund;
- 2 • The data relating to the amounts debited or credited: the equality between the balance of the amounts received from the bearers and paid to the bearers on the "operations in progress" accounts, on the one hand and, on the other hand, the total of the corresponding payments or withdrawals, made on the account of each fund;
- 3 • The matching between the amounts to be credited or to be debited on the account of a fund and the number of units created or cancelled.

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