

## Banking and Finance News

### **The Superintendency of Securities approves the Unique Chart of Accounts and the Manual of Accounting Records for brokerage firms and investment fund management companies.**

Through Resolution SV. SG. No. 030 dated December 26, 2023, the Superintendency of Securities ("SIV") approved the Unique Chart of Accounts ("PUC") and the Manual of Accounting Records for mandatory use by brokerage firms and investment fund management companies. These are detailed in Annexes I and II, respectively.

The PUC will become effective on January 1, 2024. Consequently, the financial statements for the first quarter of the year 2024 are required to incorporate the detailed records of operations in accordance with the PUC.

Additionally, it is clarified that the mere listing of operations in the PUC does not authorize its validity. Therefore, in case of new transactions, brokerage firms and investment fund management companies must obtain prior approval from the SIV.

The Sectors specified in the PUC are: (i) Assets; (ii) Liabilities; (iii) Net Equity; (iv) Contingency; (v) Off-Balance Sheet Accounts; (vi) Income; and (vii) Expenses.

In Annex II of the Resolution, the Manual of Accounting Records defines each Sector and Chapter that constitutes the PUC.

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