

BOOK OF ORIGINAL ENTRY – Specific Trust Investment Account

Not every column will be used for every transaction. Each column is labelled with a number:

- (1) Use these columns for every transaction;
- (2) In addition to columns labelled (1), use these columns **only** when you *receive* money from the pooled trust account; and
- (3) In addition to columns labelled (1), use these columns **only** when you *return* money to the pooled trust account (i.e. partial or full redemption of the investment).

Date (1)	Client Name &/or Number (1)	Description (1)	Receipt Payor (2) ^	Destination of Funds Disbursed (3) *	Redemption Amount (3)	Receipt Amount (2)	Balance (1)

^ A “receipt payor” is the person or entity paying. For a specific trust investment account, there can only be two different payors:

- i. When you initiate a specific trust investment account, “receipt payor” is the firm’s pooled trust account;
- ii. When the specific trust investment account earns interest, “receipt payor” is the savings institution where the investment is held.

* Although this must be a firm pooled trust account, this column becomes relevant if the firm has more than one pooled trust account. Otherwise, this column will always contain ‘pooled trust account’.