

BOOK OF ORIGINAL ENTRY – Pooled Trust 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 when you *receive* money; and
- (3) In addition to columns labelled (1), use these columns when you *disburse* money (i.e. write a cheque).

Transfers in the pooled trust account between client matters can be recorded as a *disbursement* from one client and a *receipt* for the other.

Date (1)	Client Name &/or Number (1)	Description (1)	Source of Funds (2) *	Form of Receipt (2) *	Receipt # (2) *	Cheque Payee (3) *	Cheque # (3) *	Cheque Amount (3)	Receipt Amount (2)	Balance (1)

* These columns do not apply for matter to matter transfers.