

93. Audit of trustee's accounts

- (1) A trustee other than the Official Receiver shall keep an account of his receipts and payments as such trustee. (*Replaced 18 of 2005 s. 34*)
- (1A) The Official Receiver may at any time require the trustee to provide him with the account, and the trustee shall comply with the requirement within the specified time. (*Added 18 of 2005 s. 34*)
- (2) The account shall be in a prescribed form, shall be made in duplicate and shall be verified by an affidavit in the prescribed form. (*Amended 13 of 1966 Schedule*)
- (3) The trustee shall provide the Official Receiver with such vouchers and information relating to the account as he requires, and the Official Receiver may at any time require the production of, and inspect, any books or accounts kept by the trustee. (*Replaced 39 of 1987 s. 3. Amended 18 of 2005 s. 34*)
- (3A) The Official Receiver may at any time cause the account to be audited. (*Added 39 of 1987 s. 3*)
- (4) When any such account has been audited (or, as the case may be, forthwith if the Official Receiver decides that the account need not be audited) one copy thereof shall be filed and kept by the Official Receiver, and the other copy shall be delivered to the court for filing, and each copy shall be open on payment of the prescribed fee to the inspection of any creditor or of the bankrupt or of any person interested. (*Amended 39 of 1987 s. 3*)
- (4A) Notwithstanding the fact that unaudited copies of an account have already been filed, the Official Receiver may subsequently cause that account to be audited, and in that event a copy of the audited account shall be filed and kept by the Official Receiver, and a further copy shall be delivered to the court for filing, and each copy shall be open, upon payment of the prescribed fee, to the inspection of any creditor or of the bankrupt or of any person interested. (*Added 39 of 1987 s. 3*)
- (5) The court may if it so desires examine the trustee and, after hearing the explanation, if any, of the trustee, make such order as it may think just for compelling the trustee to make good any loss to the estate which may appear to the court to have been occasioned by any misfeasance, neglect or improper conduct or omission of the trustee. (*Amended 39 of 1987 s. 3*)

[*cf. 1914 c. 59 s. 92 U.K.*]