Return to be made by assignee to deputy clerk of the Crown for the county &c.

Return by clerk to Accountant.

XXXII. Each and every assignee shall, within ten days after the first day of June in each year, deliver, free of expense, to the Deputy Clerk of the Crown for the County in which the estate in which he is assignee is situate, a return in the form of Schedule C, to this Act annexed, of the state of every assignment in which he is assignee, which shall be then subsisting unclosed, or shall have been finally closed and wounded up by a division of the funds, or by composition and re-investment within the year preceding; and the Clerk shall, within five days thereafter transmit, to the Accountant, in the form of the said Schedule, a return of all the assignments depending in his county, or closed within the year preceding, as returned by the assignees; and the Accountant shall cause such returns so made to be regularly bound up and preserved in a volume, according to the alphabetical order of places, to be kept at all times in his office, with an index thereto, framed by him; and which volume shall be patent to all concerned, and any assignee who shall fail to make such return to the Clerk as aforesaid, shall be removable from his office at the instance of any one creditor or the Accountant, or subject to such censure as the judge may think suitable, and be found liable in costs.

Annual report to Parliament to be presented by Accountant.

XXXIII. The Accountant shall superintend such annual reports from assignees and County Clerks, and frame an annual report therefrom, to be presented to Parliament, showing the number, amounts, and other particulars of all depending assignments.

Proceedings to be observed upon a dividend being declared payable.

XXXIV. When a dividend is declared payable by an assignee in any assigned estate, he shall intimate the same by circular, through the Post Office, to each creditor, or attorney of a creditor entitled to receive the same; which circular shall also state that the accounts of his intromission with the estate up to the period of declaring the dividend, have been audited by the commissioners, and approved of by them; and he shall transmit to the Accountant a copy of such circular, having appended thereto a statement of the amount of realized funds out of which the dividend is made, the estimated balance outstanding unrealized, the amount of law and miscellaneous expenses incurred, and the amount of his commission.

Accountant to have free access to all records of Courts, &c.

XXXV. For the better performance of his duties, the Accountant shall, at all times during business hours, either by himself or deputy authorised by him in writing, have free access to all records and registers of Courts, with liberty, as he may see fit, to take full extracts therefrom; and he shall also be entitled to ascertain the amount or balance of any funds at any time lying at the credit of any assigned estate in any bank, or branch of a bank, in which the same are deposited, as appointed by the meeting of creditors.

How soon, and subject to what conditions dividends may be declared.

XXXVI. Every assignee shall be bound, so soon as the funds realized from any assigned estate shall be sufficient to pay a dividend to the creditors of ten cents on every dollar of claims duly ranked and admitted, to call a meeting of the commissioners, and submit to their inspection his account with the estate; and unless the said commissioners shall see any special circumstances which may make it expedient to postpone the payment of a dividend, (in which case they shall make a minute thereof, and transmit the same to the Accountant for registration,) a dividend shall be declared payable on a certain day, of which notice shall be given by advertisement, and by circular to each creditor, or attorney of a creditor duly authorized to receive such dividend and give receipt therefor; provided always, that in order to allow credit-