

FORM WIN 38 D

[See rule 80]

General Ledger

Company Petition No.....of 20...

Name of Company(in liquidation)

.....(Head of account)

Date	Particulars	Dr.	Cr.	Balance
		Rs. P.	Rs. P.	Rs. P.
1	2	3	4	5

Instructions :

1. A General Ledger should be maintained for each company with such heads of account as the Company Liquidator may think necessary and appropriate. The following heads of account may be found suitable:—

- (1) Property account
- (2) Investments account
- (3) Book Debts & Outstandings account
- (4) Calls
- (5) Rents Collected
- (6) Interest on Securities and Deposits
- (7) Advances received
- (8) Miscellaneous receipts payments
- (9) Establishment
- (10) Legal charges

- (11) Rents, Rates and Taxes
- (12) Fees and Commission account
- (13) Other expenses
- (14) Suspense account
- (15) Secured creditors and Preferential
- (16) Dividend account.

2. The entries in the General Ledger should be posted from the Company's Cash Book.

3. The total of the debit balances and the total of the credit balances of the several heads of account in the General Ledger should agree, after taking into consideration the cash and bank balances as shown in the Company's Cash Book. The totals should be tallied once a month.