

**LIMITED LIABILITY PARTNERSHIP (WINDING UP AND
DISSOLUTION) RULES, 2012**

Form No. 87A
[See sub-rule (1) of rule 251]
Central Cash Book

(Cash book of the Liquidator)

Receipts					
Date	Name of the LLP	Particulars	Number of Receipts	Amount	
				Cash	Bank
1	2	3	4	5	6

Payments						
Date	Name of the LLP	Particulars	Number of voucher or challan	Amount		Number of cheque
				Cash	Bank	
7	8	9	10	11	12	13

Instructions

1. This register is common to all the liquidations administered by the Liquidator, and the day to day transactions of the Liquidator should be entered in this Register chronologically. Sufficient details should be entered under the column 'particulars' to show clearly the nature of the transaction, the person by whom or to whom the payment was made, and on what account it was made.
2. The Cash Book should be balanced at the end of each day and Cash and Bank Balance carried over to the following day. A certificate of verification of Cash by actual count should be recorded in the Cash book by the Officer verifying the Cash. The Cash Book should be closed monthly under the personal attestation of the Liquidator. The Bank balances should be reconciled with the Bank Statement at the end of each month, after taking into account factors arising out of cheques drawn but not cashed, or remittances made but adjusted in the Bank's Books in the accounts of a different month.