

Debit and Credit Ledger

Date	Particulars	Debit	Credit	Balance
2024-06-01	Opening Balance	5,000.00	-	5,000.00
2024-06-03	Sales Revenue	-	1,500.00	6,500.00
2024-06-05	Office Supplies	300.00	-	6,200.00
2024-06-10	Utility Payment	250.00	-	5,950.00
2024-06-15	Client Payment Received	-	800.00	6,750.00

- This ledger records both debit and credit transactions chronologically.
- Always keep a running balance after every transaction to maintain accuracy.
- Proper documentation and details of each entry should be maintained for auditing purposes.
- Verify entries regularly to avoid and correct possible errors or omissions.