

Double-Entry Ledger Sheet

Account Name: _____

Account Number: _____

Period: _____

Date	Description	Reference	Debit (Dr)	Credit (Cr)	Balance
2024-06-01	Beginning Balance	BB01	5,000.00		5,000.00
2024-06-03	Service Revenue	SR12		1,200.00	3,800.00
2024-06-06	Office Supplies Purchase	OS03	300.00		4,100.00
2024-06-09	Utility Payment	UP04	150.00		3,950.00
2024-06-15	Received Payment from Client	RC09		2,000.00	1,950.00
2024-06-20	Bank Transfer	BT22	1,000.00		2,950.00
2024-06-30	Ending Balance	EB30			2,950.00

Important Notes:

- Each transaction should be recorded with equal debit and credit amounts for balanced accounts.
- Always include clear descriptions and references for transparency.
- Update balances after each transaction to monitor account position.
- Ensure regular reviews to detect and correct any discrepancies promptly.
- Double-entry system helps prevent errors and fraud by ensuring all entries are matched and balanced.