

Customers Subsidiary Ledger

Company Name: ABC Corporation

Period: January 1, 2024 – January 31, 2024

Date Generated: 2024-02-01

Customer Name: John Doe Trading

Customer ID: CUST-10248

Address: 123 Main Street, Metro City

Contact: +1 222 345 6789

Date	Reference No.	Description	Debit (Dr)	Credit (Cr)	Balance
2024-01-03	INV-1001	Sales Invoice	2,000.00		2,000.00
2024-01-10	OR-2005	Official Receipt (Payment)		1,000.00	1,000.00
2024-01-15	INV-1012	Sales Invoice	1,500.00		2,500.00
2024-01-25	CRN-0123	Credit Memo		400.00	2,100.00
Ending Balance			3,500.00	1,400.00	2,100.00

Important Notes:

- The subsidiary ledger provides a detailed breakdown of transactions for each customer.
- Debits represent charges (sales, invoices), while credits represent payments or adjustments.
- Balances are updated after each transaction, showing the current amount due from the customer.
- This document supports reconciliation with both customer statements and the accounts receivable control account.