

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.