

Expenses Subsidiary Ledger

For the Period: January 1, 2024 to December 31, 2024

Account Name: Office Supplies Expense

Account No.: 6301

Department: General Administration

Date	Reference No.	Description	Debit	Credit	Balance
01/04/2024	JV-2024-005	Purchase of pens and notepads	500.00		500.00
01/12/2024	CV-2024-002	Payment to PaperWorld Stationery		300.00	200.00
01/28/2024	JV-2024-017	Printer ink cartridges	1,200.00		1,400.00
02/10/2024	CV-2024-010	Partial payment for ink		700.00	700.00
02/22/2024	JV-2024-021	Miscellaneous office expense	350.00		1,050.00
Totals:			2,050.00	1,000.00	1,050.00

Important Notes

- This ledger provides a detailed record of all transactions impacting a specific expense account.
- Each entry should be supported with appropriate references and documentation.
- The balance reflects the running total after each transaction.
- Regular reconciliation with the General Ledger is essential for accuracy.
- Proper categorization and description aids in financial analysis and auditing.