

Fixed Assets Subsidiary Ledger

Document No: _____
Date Prepared: __/__/__

Asset Name: _____
Asset Code/Tag: _____
Category: _____
Location: _____
Acquisition Date: _____
Custodian/Department: _____

Transaction History

Date	Description	Reference	Additions	Deductions	Accumulated Depreciation	Net Book Value
__/__/__	Acquisition	INV-01234	100,000.00	-	0.00	100,000.00
__/__/__	Depreciation (Year 1)	DEP-2023	-	-	10,000.00	90,000.00
__/__/__	Partial Disposal	DIS-5678	-	5,000.00	10,000.00	85,000.00

Remarks: _____

- This document tracks individual asset movements, balance, and depreciation over time.
- Ensure each transaction is supported by proper reference documents.
- Regularly reconcile subsidiary ledgers with the general ledger fixed asset control account.
- Update this ledger promptly for all acquisitions, disposals, transfers, and depreciation entries.
- Maintain for audit and compliance purposes.