

Sales Ledger: Opening and Closing Balance Format

Date	Particulars	Invoice No.	Debit (â‚¹)	Credit (â‚¹)	Balance (â‚¹)
2024-06-01	Opening Balance	-	80,000		80,000 Dr
2024-06-02	Sale to ABC Pvt Ltd	INV/001	12,000		92,000 Dr
2024-06-05	Sale to XYZ Traders	INV/002	23,500		115,500 Dr
2024-06-10	Received from ABC Pvt Ltd	-		10,000	105,500 Dr
2024-06-18	Received from XYZ Traders	-		8,000	97,500 Dr
2024-06-30	Closing Balance	-			97,500 Dr

Important Notes:

- The ledger must begin with the Opening Balance and finish with the Closing Balance.
- All transactions should be recorded chronologically with clear particulars and invoice numbers.
- Balances should be updated after each entry to reflect the accurate running total.
- This document helps in tracking receivables from customers and ensuring prompt recovery.
- Regular reconciliation of the ledger with corresponding sales invoices is important for accuracy.