

Cash Ledger

For the Period: 1st June 2024 - 30th June 2024

Date	Description	Ref No.	Debit (â,¹)	Credit (â,¹)	Balance (â,¹)
01/06/2024	Opening Balance	-	10,000		10,000
03/06/2024	Sales Receipt	SR-0112	5,000		15,000
05/06/2024	Office Supplies Purchase	INV-0921		1,200	13,800
10/06/2024	Client Payment	CP-0724	4,500		18,300
15/06/2024	Utility Bill	UB-0345		950	17,350
22/06/2024	Cash Withdrawal	WD-0087		2,000	15,350
28/06/2024	Miscellaneous Income	MI-0159	800		16,150
Totals			20,300	4,150	16,150

Important Notes

- Ensure entries are recorded daily for accuracy and transparency.
- Each transaction should reference supporting documentation (invoice, receipt, etc.).
- Regularly reconcile the ledger balance with cash in hand to detect discrepancies.
- Both debit and credit columns are required to monitor cash inflows and outflows.
- Maintain ledger for audit and compliance purposes.