

Standard Cash Ledger

Ledger Name: Main Office Cash Ledger

Period: 01/06/2024 - 30/06/2024

Date Prepared: 01/07/2024

Ledger No: 00123

Prepared by: Jane Doe

Transactions

Date	Description	Voucher No	Receipts (Credit)	Payments (Debit)	Balance
01/06/2024	Opening Balance	-	5,000.00	-	5,000.00
05/06/2024	Cash Sales	V-0145	2,400.00	-	7,400.00
09/06/2024	Office Supplies Purchase	V-0146	-	650.00	6,750.00
15/06/2024	Received from Customer	V-0147	900.00	-	7,650.00
21/06/2024	Utility Payment	V-0148	-	300.00	7,350.00
28/06/2024	Petty Cash Expense	V-0149	-	250.00	7,100.00
Total			8,300.00	1,200.00	7,100.00

Important Notes:

- The cash ledger should be updated immediately after every cash transaction.
- All transactions must have supporting vouchers or receipts for audit purposes.
- Regular reconciliation with actual cash in hand is necessary to avoid discrepancies.
- The opening balance should match the closing balance of the previous period.
- Unauthorized corrections or overwriting should be strictly avoided.