

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.