

Manual Opening Balance Statement

For Ledger Accounts

Company Name : XYZ Enterprises Pvt. Ltd.
Financial Year : 2024-2025
Statement Date : 01-Apr-2024
Prepared By : Ramesh Gupta

S. No.	Ledger Account Name	Account Code	Opening Debit (₹)	Opening Credit (₹)	Remarks
1	Cash in Hand	1001	50,000.00		As per cash register
2	SBI Bank	1002	1,25,000.00		Bank book balance
3	Anil Kumar (Debtor)	2001	80,000.00		Receivable
4	ABC Suppliers	3001		40,000.00	Payable
5	Capital Account	4001		2,15,000.00	Owner's equity
Total			2,55,000.00	2,55,000.00	

Important Notes:

- This statement is to be prepared at the beginning of each financial year before recording new transactions.
- Ensure accuracy as these balances are the base for all subsequent entries during the year.
- Opening Debits must always be equal to Opening Credits as per the principles of double-entry accounting.
- Attach supporting documents for each opening balance wherever available.
- This is a manual statement and should be authorized by the accounts manager or a responsible person.