

Digital Ledger Account Spreadsheet

Account Name: General Cash Account
Period: 01/06/2024 – 30/06/2024

Account Number: 1001
Prepared by: John Doe

Date	Description	Ref	Debit	Credit	Balance
01/06/2024	Opening Balance	â€”	10,000.00		10,000.00
05/06/2024	Received from Client A	RCPT-255	3,500.00		13,500.00
09/06/2024	Office Supplies Purchase	INV-321		850.00	12,650.00
15/06/2024	Bank Deposit	DEP-120		2,000.00	10,650.00
23/06/2024	Received from Client B	RCPT-262	1,800.00		12,450.00
28/06/2024	Utility Payment	UTL-043		600.00	11,850.00
Total			15,300.00	3,450.00	11,850.00

- Each ledger entry should be supported by appropriate source documentation (e.g., receipts, invoices).
- Consistently maintain the date, reference, and accurate descriptions for transparency.
- The running balance should be recalculated after each transaction to ensure accuracy.
- Regular reconciliation with bank and cash statements is recommended to identify discrepancies.
- Digital ledgers offer real-time access and enhanced security compared to traditional paper-based ledgers.