

Manual Ledger Book Entry Format

Account Name: _____

Account No.: _____

Period: _____

Date	Particulars/Description	Voucher No.	Debit (DR)	Credit (CR)	Balance	Remarks
01-06-2024	Opening Balance	-	10,000	-	10,000 DR	
03-06-2024	Sales Income	00123	-	1,500	8,500 DR	
05-06-2024	Office Supplies Purchased	00124	600	-	9,100 DR	Pens & Paper
08-06-2024	Cash Deposit	00125	-	2,900	6,200 DR	
12-06-2024	Utility Bill Payment	00126	800	-	7,000 DR	Electricity

Important Notes:

- Entries must be made chronologically and without erasures or overwriting.
- All supporting vouchers and receipts should be attached and referenced properly.
- Balances should be updated after every transaction.
- At the end of the period, cross-check and verify all entries for accuracy.
- Ensure the ledger is authorized by a responsible person on a regular basis.