

Digital Ledger Book: Daily Entries

Date: _____

Time	Description	Reference	Debit (â,¹)	Credit (â,¹)	Balance (â,¹)
09:00	Opening Balance	--			10,000
10:30	Received from Client A	INV-2101		5,000	15,000
12:00	Payment to Supplier B	BILL-1123	2,000		13,000
15:45	Office Supplies Purchase	BILL-1124	800		12,200
17:30	Received from Client C	INV-2102		3,000	15,200

Total Debit: â,12,800

Total Credit: â,18,000

Closing Balance: â,15,200

Important Notes

- Ensure all transactions are recorded in chronological order for transparency.
- Maintain supporting documents for each entry as reference.
- Check calculations for accuracy to avoid inconsistencies.
- Back up digital copies regularly to prevent data loss.
- Review entries at the end of day for completeness.