

Manual Ledger Book Format

Cash and Bank Transactions

Date	Particulars	Voucher Details		Cash		Bank	
		Type	No.	Debit (â‚¹)	Credit (â‚¹)	Debit (â‚¹)	Credit (â‚¹)
01/06/2024	Opening Balance			10,000		25,000	
02/06/2024	Cash Sales	CR	001	5,000			
03/06/2024	Deposited to Bank	BR	056		3,000	3,000	
04/06/2024	Supplier Payment	BP	104				8,000
05/06/2024	Office Expenses	CP	021		2,200		
06/06/2024	Bank Interest	CR	019			200	
Closing Balance				12,800		20,200	

Important Notes:

- All transactions must be entered in chronological order with supporting voucher details.
- Entries should be cross-checked and balances tallied regularly to ensure accuracy.
- This ledger assists in tracking both cash and bank transactions separately and in total.
- Manual ledgers should be stored securely and updated daily without overwriting existing records.
- Corrections should be neatly struck through and initialed; erasures or whiteouts are not permitted.