Standard Ledger Book

Book Name: General Ledger
Date: 2024-06-25
Account Period: June 2024

Daily Transaction Entries

Date	Particulars	Voucher No.	Debit (₹)	Credit (₹)	Balance (₹)	Remarks
2024-06-01	Opening Balance	—	10,000.00	—	10,000.00 Dr	
2024-06-01	Cash Sales	SV/1001	5,500.00	—	15,500.00 Dr	Sale of product A
2024-06-02	Payment to Supplier	PV/056	—	2,000.00	13,500.00 Dr	Purchase of raw material
2024-06-02	Bank Deposit	BV/021	—	6,500.00	7,000.00 Dr	Cash deposited to bank
2024-06-03	Utility Expense	PV/058	3,200.00	—	10,200.00 Dr	Electricity bill
2024-06-04	Received from Customer	RV/004	4,000.00	—	14,200.00 Dr	Payment against invoice

Important Notes

- Ledger book entries should be made promptly and accurately for each daily transaction.
- All voucher numbers must correspond with supporting documents for audit purposes.
- Maintain a running balance after each entry for clear financial tracking.
- Ensure clear and concise remarks for each transaction for easy reference.
- Regularly reconcile ledger balances with bank and cash statements.