

Client Account Subsidiary Ledger

Account Details

Client Name	_____
Account Number	_____
Date Opened	_____
Prepared By	_____

Subsidiary Ledger Summary

Date	Reference	Description	Debit	Credit	Balance
YYYY-MM-DD	_____	Opening Balance			0.00
YYYY-MM-DD	_____	_____	0.00	0.00	0.00

Important Notes

- This ledger provides a detailed record of all transactions pertaining to a particular client account.
- Entries should be updated routinely to ensure accuracy and completeness.
- All supporting documents and references should be attached or mentioned for auditing purposes.
- Review and reconcile subsidiary ledgers regularly with the general ledger.
- Keep this document confidential and secure as it contains sensitive client information.