

Itemized Subsidiary Ledger for Debtors

As of 30th June 2024

Debtor Name	Invoice/Ref. No.	Date	Debit	Credit	Balance
John Smith	INV-2024-0013	2024-06-01	2,500.00		
		-			2,500.00
John Smith	PMT-2024-004	2024-06-10		800.00	
		-		1,700.00	
Jane Doe	INV-2024-0021	2024-06-03	1,800.00		
		-			1,800.00
Jane Doe	PMT-2024-009	2024-06-18		600.00	
		-		1,200.00	
Acme Corp.	INV-2024-0150	2024-06-15	3,400.00		
		-			3,400.00
Acme Corp.	PMT-2024-016	2024-06-21		1,000.00	
		-		2,400.00	

Total Outstanding Balance: 5,300.00

Important Notes:

- Subsidiary ledgers provide detailed information for each debtor which supports the summary in the general ledger.
- Entries should be updated in real-time to reflect accurate debtor balances.
- Regular reconciliation with the general ledger is essential for accuracy.
- Maintaining proper documentation for each transaction is important for auditing and verification.