

# Manual Book General Ledger Record Format

This document outlines the standard manual book format for recording entries in the General Ledger. Used by accountants and finance professionals for documenting business transactions by hand.

## General Ledger Entry Sample

Date	Voucher No.	Account Title & Description	Ref	Debit	Credit	Balance
2024-06-01	JV00101	Cash - Deposit from Sales	101	5,000.00		5,000.00
2024-06-02	JV00102	Sales Revenue - Cash Sale	401		5,000.00	0.00
2024-06-03	JV00103	Office Supplies Purchased	502	200.00		200.00
2024-06-03	JV00104	Cash - Payment for Supplies	101		200.00	0.00

## Important Notes

- Each transaction must be recorded in chronological order and without omissions.
- Entries should be written legibly in ink; do not use pencil for official records.
- Corrections must not erase original data. Cross out errors with a single line and add a note.
- Clearly reference each entry with relevant voucher numbers for traceability.
- Periods should be closed off with proper signing and dating by the authorized personnel.