

Sample Sales Ledger (Opening & Closing Balance)

Account Name: XYZ Distributors Pvt. Ltd.

Account Number: 001204504

Period: 01 Apr 2024 - 30 Apr 2024

DETAILS

Date	Particulars	Voucher/Invoice No.	Debit (₹)	Credit (₹)	Balance (₹)
01-04-2024	Opening Balance	-			10,000.00 Dr
03-04-2024	Sale Invoice	INV-104	7,500.00		17,500.00 Dr
08-04-2024	Payment Received	RCPT-38		5,000.00	12,500.00 Dr
16-04-2024	Sale Invoice	INV-110	4,200.00		16,700.00 Dr
23-04-2024	Credit Note Issued	CN-09		1,200.00	15,500.00 Dr
29-04-2024	Payment Received	RCPT-45		4,800.00	10,700.00 Dr

SUMMARY

Opening Balance	10,000.00 Dr
Total Debit (Sales)	11,700.00
Total Credit (Payments + Credit Notes)	11,000.00
Closing Balance	10,700.00 Dr

IMPORTANT NOTES

- Opening balance represents the outstanding amount at the start of the period.
- Every transaction is listed chronologically by the date.
- Debit indicates amount owed by the customer; Credit indicates payments/returns received.
- Closing balance helps monitor customer outstanding at the end of the period.
- This ledger assists in reconciliation and financial analysis for accounts receivable.