

Detailed Asset Depreciation Ledger

Asset ID	Asset Description	Date Acquired	Cost	Useful Life (Years)	Depreciation Method	Accum. Depreciation (Start of Year)	Depreciation Expense (Current Year)	Accum. Depreciation (End of Year)	Net Book Value
A-001	Office Computer	2021-04-15	2,000	4	Straight Line	1,000	500	1,500	500
A-002	Printer	2022-01-10	500	5	Straight Line	100	100	200	300
A-003	Air Conditioner	2020-08-20	1,500	6	Declining Balance	800	240	1,040	460
A-004	Projector	2023-03-12	800	4	Straight Line	0	200	200	600

- Ensure all assets are regularly reviewed for correct depreciation calculation and useful life estimates.
- Ledger should be updated at least annually and when significant asset transactions occur (acquisitions, disposals).
- Methods and rates of depreciation must align with applicable accounting standards and policies.
- Retain supporting documents for audit and compliance purposes.