LEDGER ACCOUNT

[Company / Business Name]

Account name:	Cash Account	Code:	[1010]
Period:	[April 2026]	Opening:	25,000.00 Dr

Date	Particulars	Voucher	Debit (Dr)	Credit (Cr)	Balance
01/04	Balance b/d (opening)				25,000.00 Dr
02/04	To Sales (cash)	CR-101	12,000.00		37,000.00 Dr
05/04	By Purchases	CP-201		8,500.00	28,500.00 Dr
10/04	By Rent paid	CP-202		6,000.00	22,500.00 Dr
15/04	To Ali Traders (received)	CR-102	15,000.00		37,500.00 Dr
20/04	By Salaries	CP-203		18,000.00	19,500.00 Dr
28/04	By Bank (cash deposited)	CT-301		10,000.00	9,500.00 Dr
	Totals / closing balance		**27,000.00**	**42,500.00**	**9,500.00 Dr**

Enter the opening balance (a credit balance as a negative number), then each entry as a debit or a credit. The running balance shows Dr or Cr automatically. Use one sheet per account.

LEDGER ACCOUNT (T-FORMAT)

[Business name]

Dr. **Cash Account** **Cr.**

Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
01/04	To Balance b/d		25,000.00	05/04	By Purchases		8,500.00
02/04	To Sales		12,000.00	10/04	By Rent		6,000.00
15/04	To Ali Traders		15,000.00	20/04	By Salaries		18,000.00
				28/04	By Bank		10,000.00
	To Balance c/d		**-**		**By Balance c/d**		**9,500.00**
	Total		**52,000.00**		**Total**		**52,000.00**

[01/05] To Balance b/d 9,500.00

Debit entries ("To …") go on the left, credit entries ("By …") on the right. The balance c/d and both totals work out automatically; bring the balance down as "To Balance b/d" next period.