

Ledgers

b/d means brought down from previous month)

Ledger Account Number

Bank

Ledger Name

1001

Date	Description	Ref	Debit	Date	Description	Ref	Credit
1-Jun	Opening balance	b/d	0.00	2-Jun	Purchases : Gen Store	J1	25.00
1-Jun	Sales: Mr Smith	J1	100.00				
30-Jun	Closing Balance	c/f	75.00				

Journal Page Number

c/f means carried forward (to the next month)

Sales

4001

Date	Description	Ref	Debit	Date	Description	Ref	Credit
1-Jun	Opening balance		0.00	2-Jun	Mr Smith : Inv 1	J1	100.00
				30-Jun	Closing Balance	c/f	100.00

Purchases

5009

Date	Description	Ref	Debit	Date	Description	Ref	Credit
1-Jun	Opening balance		0.00				
2-Jun	Gen. Store	J1	25.00				
30-Jun	Closing Balance		25.00				

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