Ledger format | ScaleSaathi educational packet

BLANK + WORKED • Traditional T-account • Party ledger • INR • Fictional example only

These are free ScaleSaathi educational templates, not prescribed government forms or a complete accounting system. No real GSTIN, bank account or signature is used. Keep source documents separately.

1. Blank T-account (general ledger folio)

Account name: _____ Folio No.: _____ Period: _____

Debit (Dr) side

Date	Particulars	J.F.	Amount ₹
	Balance b/d		

Credit (Cr) side

Date	Particulars	J.F.	Amount ₹

Totalling / balance c/d: Dr total ₹_____ Cr total ₹_____ Balance c/d ₹_____ (Dr/Cr) Balance b/d next period ₹_____

2. Blank party ledger (customer or supplier)

Party: _____ Debtor / Creditor: _____ Period: _____ Opening ₹_____ (Dr/Cr)

Date	Doc / Ref	Particulars (invoice, UPI, cheque)	Debit ₹	Credit ₹	Balance ₹	Dr/Cr
		Balance b/d				

Closing balance ₹_____ (Dr/Cr). For debtors, Dr = they owe you. For creditors, Cr = you owe them. Word totals are manual — use the Excel party sheet for formulas.

3. Worked T-account | Sharma Stores (debtor)

Mehra Traders (fictional) • Opening Dr ₹8,000 • Closing Dr ₹16,600 • Check: 8,000 + 23,600 − 15,000 = 16,600

Debit (Dr)

Date	Particulars	J.F.	Amount ₹
01-Sep	Balance b/d	—	8,000.00
02-Sep	Sales / Output GST (INV-101)	JV-01	23,600.00
	Total		31,600.00

Credit (Cr)

Date	Particulars	J.F.	Amount ₹
06-Sep	Bank (UPI part receipt)	RV-01	15,000.00
12-Sep	Balance c/d	—	16,600.00
	Total		31,600.00

13-Sep Balance b/d Dr ₹16,600.00

4. Worked party ledger | Patel Suppliers (creditor)

Opening Cr ₹12,000 • Closing Cr ₹15,800 • Check: 12,000 + 11,800 − 8,000 = 15,800

Date	Doc / Ref	Particulars	Debit ₹	Credit ₹	Balance ₹	Dr/Cr
01-Sep	—	Balance b/d	—	—	12,000.00	Cr
04-Sep	JV-02 / BILL-44	Credit purchase incl. GST	—	11,800.00	23,800.00	Cr
08-Sep	PV-01 / CHQ-219	Part payment (Bank)	8,000.00	—	15,800.00	Cr

5. Worked running-balance extract | Sales, Bank, Cash, GST ledgers

Sales A/c — Closing Cr ₹25,000 (20,000 + 5,000)

Date	Ref	Particulars	Debit ₹	Credit ₹	Balance ₹	Dr/Cr
02-Sep	JV-01	Credit sale taxable	—	20,000.00	20,000.00	Cr
10-Sep	JV-03	Cash sale taxable	—	5,000.00	25,000.00	Cr

Bank A/c — Opening Dr ₹40,000 → Closing Dr ₹47,000 (40,000 + 15,000 − 8,000)

Date	Ref	Particulars	Debit ₹	Credit ₹	Balance ₹	Dr/Cr
01-Sep	—	Balance b/d	—	—	40,000.00	Dr
06-Sep	RV-01	UPI from Sharma Stores	15,000.00	—	55,000.00	Dr
08-Sep	PV-01	Cheque to Patel Suppliers	—	8,000.00	47,000.00	Dr

Cash A/c — Opening Dr ₹15,000 → Closing Dr ₹17,900 (15,000 + 5,900 − 3,000)

Date	Ref	Particulars	Debit ₹	Credit ₹	Balance ₹	Dr/Cr
01-Sep	—	Balance b/d	—	—	15,000.00	Dr
10-Sep	JV-03	Cash sale incl. GST	5,900.00	—	20,900.00	Dr
12-Sep	PV-02	Rent paid	—	3,000.00	17,900.00	Dr

Output CGST — Closing Cr ₹2,250 (1,800 + 450). Output SGST — Closing Cr ₹2,250. Input CGST — Dr ₹900. Input SGST — Dr ₹900. Do not net input with output in the ledger.

6. Review checklist

1. Every journal/daybook line that affects an account appears once in that account's ledger folio.
2. Debit and credit columns are not both filled on the same posting row.
3. Opening balance entered once (not again as a posting).
4. Party receipts reference UPI/cheque/receipt numbers; invoices referenced in particulars.
5. Input GST and Output GST kept in separate accounts.
6. Cash and bank movements also agree with the cash book for the same dates.
7. Arithmetic: opening + period Debits − period Credits = closing (for Dr-normal accounts; reverse logic for Cr-normal).
8. Templates are educational — confirm books-of-account duties with a CA for your entity type.

Sources (high level): Income-tax Rules Rule 6F (specified professions — ledger among prescribed books); Companies Act 2013 s.128 (companies — double-entry, retain not less than eight financial years); Income-tax Act s.44AA (maintain books enabling income computation — thresholds not quoted here). CBIC GST invoice rules for document particulars. See article Sources on ScaleSaathi when published.

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