[Company name]

How to use this document: delete this paragraph before saving, sharing, or circulating it. Every part shown in blue is yours to replace: type your own details over each blue [field] until no blue remains. Then select all (Ctrl+A) and set the font colour to the same dark colour throughout. What is left is your finished document.

Journal Voucher

Recording a journal entry that moves amounts between accounts: debit and credit lines, narration, and approval.

Voucher details
Voucher number: _____
Date: _____
Reference: _____
Department: _____

Journal entries
Enter one line per account. Total debits must equal total credits.
(1) Account: _____ **Debit:** _____ **Credit:** _____
(2) Account: _____ **Debit:** _____ **Credit:** _____
(3) Account: _____ **Debit:** _____ **Credit:** _____
(4) Account: _____ **Debit:** _____ **Credit:** _____
(5) Account: _____ **Debit:** _____ **Credit:** _____
(6) Account: _____ **Debit:** _____ **Credit:** _____
Total: Debit: _____ **Credit:** _____

Narration
Narration: _____

Authorisation
Prepared by: _____
Signature and date: _____
Checked by: _____
Signature and date: _____
Approved by: _____
Signature and date: _____

Checklist
[ ] Every entry has an account, and each line is entered as a debit or a credit, not both.
[ ] Total debits equal total credits before the voucher is approved.
[ ] The narration explains why the entry is needed, and the voucher is filed with the ledger for the same period.