[Company name]

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Journal Voucher

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

Voucher details

Voucher number	**[Voucher number]**
Date	**[DD Month YYYY]**
Reference	**[Reference]**
Department	**[Department]**

Journal entries

Enter one line per account. Total debits must equal total credits.

Entry no.	Account	Debit	Credit
	Total		

Narration

Narration	**[Narration]**

Authorisation

Prepared by	**[Name and role]**
Signature and date	
Checked by	**[Name and role]**
Signature and date	

[Company name]

Approved by	**[Name and role]**
Signature and date	

Checklist

Done	Check
	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.