Ashford Business Services Ltd

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	9 November 2026
Reference	JOB-1042
Department	Operations

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	Sarah Mitchell, Office Manager

Ashford Business Services Ltd

Signature and date	
Checked by	**David Okafor, Finance Manager**
Signature and date	
Approved by	**Emma Clarke, Office Manager**
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.