[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. Add or remove table rows to fit your needs. 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	**[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]**

[Company name]

Authorisation

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