# DOUBLE-ENTRY LEDGER VERIFICATION DOCUMENT

General Ledger Reconciliation & Trial Balance Verification

**Entity Name:** _____ **Verification Date:** _____

**Reporting Period:** _____ **Prepared By:** _____

## 1. TRIAL BALANCE VERIFICATION

| ACCOUNT CODE | ACCOUNT DESCRIPTION | LEDGER BALANCE | | VERIFIED BALANCE | | VARIANCE |
|---|---|---|---|---|---|---|
| | | DEBIT | CREDIT | DEBIT | CREDIT | |
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| **Total** | | | | | | |

## 2. SUBSIDIARY LEDGER CONTROL VERIFICATION

| Control Account | General Ledger Balance | Subsidiary Ledger Balance |
|---|---|---|
| **Accounts Receivable Control** | | |
| **Accounts Payable Control** | | |
| **Inventory Control** | | |

## 3. DISCREPANCY FINDINGS & ADJUSTING NOTES

| Prepared By (Signature / Date) | Reviewed By (Signature / Date) | Approved By (Signature / Date) |
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