

EMPLOYEE PTO LIABILITY LEDGER

Accrual-Based Paid Time Off Accounting Record

Entity / Company	
Accounting Period	
Ledger Date	
GL Account Code	

TOTAL OUTSTANDING HOURS
WEIGHTED AVG RATE
TOTAL PTO LIABILITY DR.
ADJUSTED ENDING BALANCE

EMP ID	EMPLOYEE NAME	DEPARTMENT	HOURLY RATE	BEG. BALANCE (HR)	ACCRUED (HR)	USED (HR)	ENDING BALANCE (HR)	CURRENT VALUATION (\$)	STATUS
Total Portfolio Ledger Balances									

REQUIRED PERIOD-END ADJUSTING JOURNAL ENTRY

DATE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION / MEMO	DEBIT (\$)	CREDIT (\$)
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DATE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION / MEMO	DEBIT (\$)	CREDIT (\$)
		<i>Description:</i>		

PREPARED BY (ACCOUNTANT)

REVIEWED BY (CONTROLLER)

APPROVED BY (CFO / FINANCE DIRECTOR)