



BALANCE BOOK

General ledger · Opening balances · Period FY2026

Mens Mercatus Inc

Accounts illustrated: Bank · Trade receivables · Event escrow liability

Double-entry style · Portfolio example only

BALANCE BOOK

Account register · 1000 · Bank — Absa Current

Date	Narrative	Debit (R)	Credit (R)	Balance (R)
01 Sep	Opening balance	318,650.00		318,650.00
05 Sep	Till-slip credit claim	12,400.00		331,050.00
12 Sep	Supplier remittance — event kits		45,000.00	286,050.00
20 Sep	Netza P2P settle (close-friend)	8,200.00		294,250.00
28 Sep	Event shift payout release EVT-104		2,418.40	291,831.60

Example balance book page · Double-entry illustration · Mens Mercatus Inc



BALANCE BOOK

Account register · 2000 · Trade receivables

Date	Narrative	Debit (R)	Credit (R)	Balance (R)
01 Sep	Opening balance	142,800.00		142,800.00
08 Sep	Invoice MMI-1042 festival staffing	28,500.00		171,300.00
18 Sep	Receipt INV-1038		22,000.00	149,300.00
29 Sep	Escrow release to receivable clear		8,500.00	140,800.00

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BALANCE BOOK

Account register · 2100 · Event escrow liability

Date	Narrative	Debit (R)	Credit (R)	Balance (R)
01 Sep	Opening balance		95,000.00	95,000.00
14 Sep	Shift ESC-EVT-88 funded		3,627.60	98,627.60
22 Sep	Supervisor checkout release	2,418.40		96,209.20
25 Sep	No-show refund path NS-12	1,200.00		95,009.20

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