

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3210, DUE TO FEDERAL GOVERNMENT
(Revised 5/87)

10444

Normal Balance: Credit

Purpose: This account shows amounts due to the Federal Government under various legal and contractual provisions, other than reimbursements for services received which are accounted in Account No. 3010, Accounts Payable.

Subsidiaries: File of Documents Schedules or other records if appropriate.

Normal Entries:

Entry No.	Debits	Entry No.	Credits
This account is credited when a liability to the federal government is incurred and debited when payments thereon are made. No Standard Entries are shown since this account has limited use.			