

**SAM—SUBSIDIARY RECORDS**

**ACCOUNTS PAYABLE LEDGER OR FILE**

**7823**

(Revised 3/87)

(Subsidiary to Account No. 3010)

For Governmental Funds, this record normally consists of a listing of accounts payable accrued at June 30. For other funds, it may consist of a file of obligations not scheduled for payment which have been accounted as expenses. For any fund, where applicable, it may include an account for each person or entity from which amounts are withheld pursuant to rule, regulation, law, or agency practice.