

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 3220,  
DUE TO LOCAL GOVERNMENTS**  
(Revised 5/1987)

**10445**

Normal Balance: Credit

Purpose: This account shows amounts due to local governments 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, Schedule or other records if appropriate.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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*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.*