

Accounts Payable Subsidiary Ledger

Vendor Name: ABC Supplies Co.

Vendor Code: VND-1023

Period: January 1, 2024 - June 30, 2024

| Date | Reference / Invoice No. | Description | Debit (Payment) | Credit (Purchases) | Balance |
|------------|-------------------------|--------------------------|-----------------|--------------------|----------|
| 2024-01-10 | INV-1280 | Purchase Office Supplies | 1,500.00 | | 1,500.00 |
| 2024-02-05 | PMT-2024-02 | Cheque Payment | 1,200.00 | | 300.00 |
| 2024-03-12 | INV-1351 | Purchase Printing Paper | 800.00 | | 1,100.00 |
| 2024-04-01 | PMT-2024-04 | Bank Transfer Payment | 1,000.00 | | 100.00 |
| 2024-06-18 | INV-1428 | Supplies Purchase | 650.00 | | 750.00 |
| 2024-06-30 | PMT-2024-06 | Payment by cheque | 750.00 | | 0.00 |

Important Notes

- This document tracks all transactions for individual creditors/vendors.
- Each entry records invoice and payment details, along with the running balance.
- Maintains accurate payable balances for reconciliation and audit purposes.
- Should be regularly updated and reviewed for completeness and accuracy.
- The closing balance should match the balance shown in the control account.