

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.