

Bank reconciliation – example									
<p>This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed “Year ending 31 March 2019” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis</p>									
Name of smaller authority:		ABC Parish Council							
County area (local councils and parish meetings only):		ABC County							
Financial year ending 31 March 2019									
Prepared by (Name and Role):		Clerk/ RFO							
Date:		xx/xx/19							
				£		£			
Balance per bank statements as at 31/3/19:									
e.g Current Account				1,000.00					
High Interest Account				3,000.00					
Building Society Premium Account				10,000.00					
						14,000.00			
Petty cash float (if applicable)						10.00			
Less: any un-presented cheques as at 31/3/19 (normally only current account)									
Cheque number		154		(60.00)					
		157		(18.00)					
		158		(2.00)					
						(80.00)			
Add: any un-banked cash as at 31/3/19									
e.g Allotment rents banked 30/3/18 (but not credited until 2 April)				50.00					
						50.00			
Net balances as at 31/3/19 (Box 8)						13,980.00			
<p>Note: If you hold investments other than in bank deposit or other short-term savings accounts (i.e. long-term investments) these should be excluded from the bank reconciliation and from Section 2, Boxes 1, 7 and 8. They should be shown in Section 2, Box 9 and recorded in the asset and investment register. Long-term investments will include any shareholdings, such as consolidated stock. Further guidance is included within the ‘Practitioners’ Guide’.</p>									
Please complete the pro forma template on the other tab for your smaller authority.									