

Smaller authorities audit guidance

Bank reconciliation template

	£	£
Balance per bank statement at 31 March 2022		16,465.68
Add: outstanding receipts		
		-
Less: outstanding payments		
	73.50	
		73.50
Balance per cashbook at 31 March 2022		<u>16,392.18</u>

Outstanding receipts

This should include any amounts received which have been recorded in the cashbook as being received in the period to 31 March 2022 but which appear on the bank statement after 31 March 2022.

Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2022 but which appear on the bank statement after 31 March 2022.