

## Annex 8 to Report 8

## Reconciliations

### Heirarchy of Reconciliations

#### Cash & Bank - daily reconciliation

Fiscal (daily cash allocations to control/personal accounts)

Payroll

Payables (includes Housing Benefits, Personal Account Refunds & Sundry Creditors)

#### Control Accounts - monthly reconciliation

Miscellaneous cash (re-allocation from cash control to nominal accounts)

Car Parks (re-allocation from cash control to nominal accounts)

Debtors (Sundry Accounts Receivable)

SX3 (Revenues Management System for Council Tax, NNDR and benefits)

#### Journal Transfer - input verification

Stores (internal costing allocation of issues from depot store)

Traffic (internal recharge for use of mechanics workshop)

Accountancy Journals

Reporting on the completion of reconciliations will take place from M4 onwards