



Document ID CSH107	Title BANK ACCOUNT RECONCILIATION	Print Date mm/dd/yyyy
Revision 0.0	Prepared By Preparer's Name / Title	Date Prepared mm/dd/yyyy
Effective Date mm/dd/yyyy	Reviewed By Reviewer's Name / Title	Date Reviewed mm/dd/yyyy
	Approved By Final Approver's Name / Title	Date Approved mm/dd/yyyy

Policy: To ensure the accuracy of the company's bank account records by proving the monthly balance shown in the bank's Account Register.

Purpose: To outline the practices for preparation of a Monthly Bank Reconciliation

Scope: This applies to all bank accounts maintained by the company.

Responsibilities:

The Chief Financial Officer (CFO) is responsible for review and approval of all reconciliations.

The Controller is responsible for reconciling all checking accounts.

Background: Errors or omissions can be made to the company's bank account records due to the many cash transactions that occur. Therefore, it is necessary to prove the monthly balance shown in the bank account register. Cash on deposit with a bank is not available for count and is therefore proved through the preparation of a reconciliation of the company's record of cash in the bank and the bank's record of the company's cash that is on deposit.

Definitions: Batch – All of the day's credit card transactions are collected into a "batch" of transactions. The batch is closed, usually at the end of the day, and the result is submitted to the merchant processor as a single "batch".

Settlement – The processor clears the credit card transactions in the batch and the result is "settled" to the [designated bank account. Settlement varies by Credit Card Company but usually occurs in 2-3 days after a batch is closed.

Accounting Procedures Manual Template

**United States Government
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Accounting Policies and Procedures Manual Steven M. Bragg, 2012-06-19 Now in a fifth edition Accounting Policies and Procedures Manual A Blueprint for Running an Effective and Efficient Department is a how to guide on creating an effective and efficient accounting department policies and procedures manual Written by Steven Bragg the foremost authority in accounting and controllership issues the new edition includes A new complimentary Web site providing readers with the foundation for creating or enhancing their accounting department policies and procedures manual More coverage of accounting procedures including inventory billing cash receipts pricing order entry credit collections sales returns capital budgeting cash forecasting payroll and closing the books Accounting Policies and Procedures Manual is the tool every accounting department needs to regularize and systematize its procedures to match the best in the industry [Accounting and Finance Manual](#) United States. Defense Logistics Agency, 1980

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Implementing Accrual Accounting in the Public Sector Ms.Suzanne Flynn,Delphine Moretti,Joe Cavanagh,2016-08-05 This technical note and manual TNM explains what accrual accounting means for the public sector and discusses current trends in moving from cash to accrual accounting It outlines factors governments should consider in preparing for the move and sequencing of the transition The note recognizes that governments considering accounting reforms will have different starting points across the public sector different objectives and varying coverage of the existing financial statements it therefore recommends that governments consider each of these and the materiality of stocks flows and entities outside of government accounts when planning reforms and design the sequencing and stages involved accordingly Building on international experiences the note proposes four possible phases for progressively increasing the financial operations reported in the balance sheet and operating statement with the ultimate aim of including all institutional units under the effective control of government in fiscal reports

The Greenhouse Gas Protocol ,2004 The GHG Protocol Corporate Accounting and Reporting Standard helps companies and other organizations to identify calculate and report GHG emissions It is designed to set the standard for accurate complete consistent relevant and transparent accounting and reporting of GHG emissions *Accounting Manual for Federal Credit Unions* United States. National Credit Union Administration,1974 Law Office Policies, Procedures, and Operations Manual Marcia Watson Wasserman,Cynthia Thomas (Law firm management consultant),2022 This manual contains all the information you need to prepare your own staff manual regardless of the size of your firm

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Management Report: Opportunities for Improvements in FDIC's Internal Controls and Accounting Procedures , Opportunities for Improvements in FDIC's Internal Controls and Accounting Procedures Steven Sebastian, 2011-06 Discusses the control deficiencies that collectively represented the material weakness in the FDIC s internal control over financial reporting related to its loss share estimation process It also discusses other internal control issues identified during a 2009 audit Although not all of these issues were discussed in the 2009 report on the results of their 2009 financial statement audit they all warrant FDIC management s attention and correction This report also provides 14 recommendations to address the internal control issues identified during the 2009 audit The report also provides the status of recommendations from prior audits made to address previously identified internal control issues Illus This is a print on demand edition of an important hard to find report *Automated Accounting Systems and Procedures Handbook* Douglas A. Potter, 1991-07-03 Automated accounting systems are responsible for the movement of billions of dollars every day Describes the most advanced accounting systems related support technologies and procedures in use today and explains how they work using non technical terms and definitions Numerous charts tables and examples prove extremely helpful To accommodate small business needs it provides a practical look at automation demonstrating features generally automated in large corporations and explains how they may be used in different ways or not used at all by smaller companies

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