

ACCOUNTS PAYABLE RECONCILIATION

Ledger Worksheet

Company Name:

Reconciliation Period:

General Ledger Date:

Prepared By:

Reviewed By:

Reconciliation Date:

GENERAL LEDGER AP BALANCE (A)

AP SUBLEDGER BALANCE (B)

UNRECONCILED VARIANCE (A - B)

PART I: GL & SUBLEDGER ADJUSTMENTS

Total Adjustments

PART II: RECONCILING ITEMS DETAIL

Unrecorded
Liabilities

Payments in
Transit

Disputed
Invoices

Goods
Received, Not
Invoiced (GRNI)

Posting Errors
(GL vs. SL)

Other:

Total Reconciling Items

PART III: ADJUSTED RECONCILIATION SUMMARY

Adjusted General Ledger Balance (A + GL Adjustments)

Adjusted Subledger Balance (B + Subledger Adjustments)

Adjusted Variance (Must be \$0.00)

Prepared By:

Signature Date

Approved By:

Signature Date