DEFERRED EARNINGS RECONCILIATION STATEMENT

Entity Name:		**Reconciliation Date:**	
Reporting Period:		**Prepared By:**	
Currency:		**Reviewed By:**	

RECONCILIATION SUMMARY

Beginning Deferred Earnings Balance (Opening Ledger)

Add: New Deferrals / Billings Received This Period

Less: Earned Revenue Recognized This Period

Add / Less: Adjustments

Ending Deferred Earnings Balance (Closing Ledger)

DETAILED LEDGER RECONCILIATION

Contract / Invoice ID	Customer Name	Beginning Balance	New Deferrals	Recognized Revenue	Adjustments	Ending Balance
	Total					

RECONCILIATION VARIANCE ANALYSIS

Description / Variance Explanation	Amount	Action Required

Description / Variance Explanation	Amount	Action Required

Prepared By (Signature & Date)

Reviewed By (Signature & Date)

Approved By (Signature & Date)