

Contra Revenue Account Reconciliation Statement

Period Ends: _____ **GL Account No:** _____
Prepared By: _____ **Date Prepared:** _____

REVENUE & CONTRA REVENUE SUMMARY

ACCOUNT DESCRIPTION	AMOUNT
Gross Sales / Revenue	
Less: Contra Revenue Accounts	
Sales Returns	
Sales Allowances	
Sales Discounts	
Total Contra Revenue	
Net Sales / Revenue	

RECONCILIATION TO GENERAL LEDGER

RECONCILIATION STEP	AMOUNT
General Ledger Balance (Contra Revenue Accounts Combined)	
Total Subsidiary Ledger Balance (Detailed Transactions)	
Unreconciled Variance	

EXPLANATION OF VARIANCES & ADJUSTING ENTRIES

REFERENCE	DESCRIPTION / EXPLANATION	AMOUNT
Total Adjustments		

Reviewed By: _____ **Approved By:** _____
Title: _____ **Title:** _____

Date:

Date:
