

**Section 5**
**d) Reconciliation between Boxes 7 and 8 on Section 2 of the Annual Return**

**It is only necessary to reconcile Boxes 7 and 8 if they are different.**

Boxes 7 and 8 will be different if the Authority uses income and expenditure accounting and there are debtors and/or creditors at 31 March 2016.

If the Authority uses receipts and payments accounting Boxes 7 and 8 will be equal and there is no need to provide a reconciliation between Boxes 7 and 8.

It is helpful if the reconciliation between Boxes 7 and 8 is set out and submitted to us on the attached schedule.

**LOCAL AUTHORITY NAME** MINTING & GAULTBY P.C.

**COUNTY** LINCOLNSHIRE

**RECONCILIATION BETWEEN BOXES 7 AND 8 ON THE ANNUAL RETURN**

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<b>A</b>	Figure in <b>Box 8</b> of 2016 column of the Annual Return	
<b>B</b>	<b>Less</b> Creditors at 31 March 2016 (please supply a detailed list of creditors)	
<b>C</b>	<b>Plus</b> Debtors at 31 March 2016 (please supply a detailed list of debtors)	
<b>D</b>	Figure in <b>Box 7</b> of 2016 column of the Annual Return (A-B+C=D)	

N/A - BOXES 7 & 8 ARE EQUAL