



## Session Brief

10

### Stock Balancing (including Introduction to Balancing – week 1)

- Use of previous balance to locate errors in the event of a misbalance
- Trainees to follow sequence on Balancing Training Aid

#### Classroom Essentials:

- Collect all vouchers and dockets after completion and destroy as per local instructions.

#### 'On-site' Essentials:

- All stock units must be balanced and rolled over into the next CAP before the Cash Account can be produced.
- Explain production of mandatory weekly summaries and reports.
- Explain procedures for balancing are detailed on the two training aids; Balancing Training Aid (11/5) and Cash Account Training Aid (11/6).
- Issue training aids.
- Checking the Cash Account week number.
- No changes to be made to the paper copy.
- Sign and datestamp **both** copies of the Final Cash Account.
- Despatch one copy to Chesterfield and retain the other copy at the branch (6yrs).
- Cash Account must be produced every week unless other arrangements have been authorised.
- Availability of extended Cash Account.
- Correcting errors.
- Correct use of Suspense Account (Housekeeping).