

APPENDIX A

NOTE:

This document should only be used to assist in identifying the area in which the discrepancy exists, where the Form A does not balance initially.

If the Form A balances, the completion of this section is not necessary.

BANK ACCOUNT:

Line No.	Details	£
1	Balance B/F (this is the bank figure carried forward from last year's Form A)	
2	Plus Imprest transferred into account during the year (usually two transfers – April and October)	
3	Plus Income paid into Account (generally should be nil)	
4	Total of line 1 plus line 2 plus line 3	
5	Minus cheques drawn (the total of all cheques)	
6	Total of line 4 minus line 5	*
7	Total as per Bank Reconciliation	
8	Surplus/Deficit (line 6 minus line 7)	

*This figure should agree with the reconciled bank figure.

CASH:

Line No.	Details	£
1	Balance B/F (this is the cash figure carried forward from last year's Form A)	
2	Plus Cash from bank (value of cheques drawn for cash)	
3	Total of line 1 plus line 2	
4	Minus Cash expenditure (total of all cash expenditure)	
5	Total of line 3 minus line 4	**
6	Total of actual cash counted	
7	Surplus/Deficit (line 5 minus line 6)	

**This figure should agree with the actual cash counted.

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STAMPS:

<i>Line No.</i>	<i>Details</i>	<i>£</i>
1	Balance B/F (this is the stamps figure carried forward from last year's Form A)	
2	Plus Stamps purchased during the year (using cash or cheque)	
3	Total of line 1 plus line 2	
4	Minus stamps used (total usage according to the postage record book)	
5	Total of line 3 minus line 4	***
6	Total of actual stamps counted	
7	Surplus/Deficit (line 5 minus line 6)	

***This figure should agree with the value of stamps counted.

SUMMARY:

<i>Asset</i>	<i>Surplus/Deficit £</i>
1. Bank	
2. Cash	
3. Stamps	
Total surplus/deficit (1+2+3)	

Note:

The sum of the surpluses/deficits of Bank, Cash and Stamps should equal the total surplus/deficit on the Form A. If this is not the case, an error has been made in one of the reconciliations.