

### **Bank Reconciliation Statement**

**Class – XI**

**Incharge – Meenakshi Pant**

**Sub – Accountancy**

**Prepare a Bank Reconciliation Statement as on 31.12.2006**

1. Debit balance as per Cash Book Rs.12,000
2. Cheques paid into bank Rs.8,000, but out of these only cheques of Rs.6,500 were credited by bank up to 31.12.06.
3. Cheques drawn of Rs.9,200 but out of these only cheques of Rs.7,200 were presented for payment up to 31.12.06.
4. The receipt column of the cash book has been under cast by Rs.200.
5. Interest on investment credited in pass book only Rs.330.
6. Cheques amounting to Rs.7,200 issued on 28<sup>th</sup> Dec, of which one cheque of Rs.1,300 was presented in the bank on 4<sup>th</sup> Jan.
7. Life Insurance Premium of Rs.750 paid by bank as per customer's standing instruction.
8. Bank charges debited by bank Rs.25.
9. Cheques deposited into bank for Rs.10,000, but of these cheques of Rs.4,000 were credited in January.
10. A customer directly paid into bank Rs.2,000.
11. A cheque of Rs.1,100 was returned dishonoured by bank, but advice of it received on 3<sup>rd</sup> January.
12. Amount wrongly credited by bank Rs.1,400.
13. A bill of Rs.2,000 was retired by the bank under a rebate of Rs.30 but the full amount of the bill was credited in the bank column of the cash book.
14. A cheque of Rs.1,200 has been debited in the cash book, but it was not sent to bank at all.
15. A bill receivable of Rs.600 discounted with bank dishonoured on 31<sup>st</sup> Dec, but not yet recorded in the cash book.
16. One outgoing cheque of Rs.900 was recorded twice in the cash book;
17. Incidental charges debited by pass book, not recorded in the cash book Rs.80.
18. The bank erroneously debited customer account for a cheque of Rs.1,700.
19. Bank charges of Rs.200 were entered twice in cash book.
20. Payment side of the cash book has been under cast by Rs.300.