

STUDY TIME

{ CA Foundation }

❖ JOIN FOR NOTES AND TEST SERIES ❖

❖ JOIN FOR DAILY QUIZZES AND TEST ❖

DATE | _____

PAGE | _____

Bank Reconciliation Statement

Q:-7)

Bank Reconciliation Statement
(As on 2018)

Particulars	Details	Amount
Balance as per Pass Book		2,43,000
Add:		
1) Premium Paid but not entered in Cash Book	25,000	
2) Bank Charges	1,000	
3) Cheque deposited but not collected by Bank		
(a) M. Mohan & Co.	1,05,000	
(b) N. Nandy & Sons.	34,000	1,65,000
		4,08,000
Less:		
1) Interest collected by Bank but not entered in Cash Book	20,000	
2) Cheque issued but not presented for payment		
(a) K. Nangpal & Co.	73,000	
(b) B. Babu & Co.	78,000	(1,71,000)
Balance as per Cash Book		2,37,000

Bank Reconciliation Statement

a)

(As on ...)

Particulars	Details	Amount
Balance as per Cash Book		2,40,000
Add:		
a) Cheque issued but not presented in Bank	1,36,000	1,36,000
b) Interest credited by Bank	1,250	1,250
		3,77,250
Less:		
a) Cheque deposited in bank but not yet cleared	90,000	(90,000)
b) Bank Charges	300	(300)

Balance as per ~~Bank~~ Pass Book

2,86,950

g)

Bank Reconciliation Statement
(As on 31st March, 2017)

Particulars	Details	Amount
Balance as per Pass Book		1,50,000
Add:		
a) Cheque received but forgot to deposit in the Bank	5,000	5,000
b) Cheque deposited but not cleared yet	22,000	22,000
c) Bank Charges	250	27,250
Less:		
a) Cheque issued but not presented	48,000	(48,000)
b) Directly deposit in Bank	15,700	(15,700)
c) Bank Credit on Interest	1,500	(1,500)
Balance as per Cash Book		1,12,105

10)

10) Bank Reconciliation Statement
(As on 31st Dec, 2017)

Particulars	Details	Amount
<u>Overdraft or Per Cash Book</u>		
Add:		6,340
a) Totevt on Overdraft entered in Pass Book	160	
b) Bank Charges	400	
c) Cheque deposited but not Cleared	32,17,000	32,17,550
<u>Less:</u>		33,23,900
a) Cheque issued but not presented	11,68,000	
b) Totevt on Investment collected by the Bank	12,00,000	(2,36,000)
<u>Balance as Per Pass Book</u>		<u>14,58,650</u>

11) Bank Reconciliation Statement
(As on 31st Sep, 2017)

Particulars	Details	Amount
<u>Overdraft or Per Cash Book</u>		4062
Add:		
a) Cheque deposited but not credited by Bank	13,14,000	
b) Bank Charges	580	
c) Bill Dishonoured but no entry in CB etc	1,40,000	14,58,650
<u>Less:</u>		14,58,650
a) Payment by cheque entered twice in CB	16,000	
b) Bank credited on amount received from a customer	1,17,400	
c) Bank credited in error	80,000	
d) Cheque issued but not presented	13,26,000	(4,79,900)
<u>Balance as Per Pass Book</u>		<u>20,758</u>

15)

Bank Reconciliation Statement
(As on 31st Dec, 2017)

DATE	1
PAGE	1

Particulars	Details	Amount
Overdraft or per Cash Book		22,45,900
Add:		
1) Interest debited by Bank but no advice recd	2,19,8700	
2) Draft Deposited in the Bank but not credited	13,50,000	
3) Amount wrongly debited to Company A/c for which no debit leave	7,40,000	23,68,700
		46,11,4600
1) Cheque issued but not yet presented	6,60,000	
2) Transport Subsidy received Directly by the bank but not advised to Co.	14,25,000	
3) Bill of collection credited by Bank but no details as available advice received by the Co.	7,40,000	(38,25,000)
<u>Old or per Pass Book</u>		<u>17,18,91600</u>

14)

Bank Reconciliation Statement
(As on 31st Dec, 2017)

Particulars	Details	Amount
Balance as per Cash Book		8,56,450
<u>Add:</u>		
a) Deposited 1,50,000 but not entered in Pass Book	1,50,000	
b) Debit balance brought forward as Credit Balance	1,52,600	
c) Cheque issued 11,514 but only 7815 were cashed	3,699	
d) Dividend collected by the Bank	85,000	
e) Cheque issued was recorded twice in Cash Book	9,50,000	
<u>Less:</u>		
g) Payment side of Cash Book was understated	10,000	
b) Cheque issued but not presented for payment	1,31,000	
c) Subscription Paid by Bank	1,000	
Balance as per Pass Book		12,38,358
		(1,42,000)
		12,38,358

15)

Bank Reconciliation Statement (As on 30/4/2017)

Particulars	Details	Amount
Balance as per Cash Book		3,60,000
Add:		3,13,000
1) Cheque issued but not presented for Payment	1,50,000	1,50,000
Less:		41,63,000
1) Cheque deposited but not presented collected by Bank		
(i) 50,000	33,000	
(ii) 50,000	65,000	(98,000)
Balance as per Pass Book		3,16,5,000

16)

Bank Reconciliation Statement
(As on 30th June 2017)

Particulars	Details	Amount
Balance as per Pass Book		10,79,200
<u>Add:</u>		
a) A chequ ^e deposited but not credited by H ^o . Bank	9,09,200	
b) The company had entered into HPA to pay by bank but no entries in Cash Book	3,00,000	
c) Dividend allowed wrongly entered in CB	16,000	
d) Bank charges	3,000	
e) Deposited into bank entered twice in CB	11,200	
f) Cheque dishonoured but not entered in Cash Book	11,00,000	23,39,400
		<u>32,78,600</u>
<u>Less:</u>		
a) Directly Deposit but no entry in CB	4,00,000	(4,00,000)
Balance as per Cash Book		<u>29,78,600</u>

17)

Bank Reconciliation Statement
(As on 31st March, 2017)

Particulars	Details	Amount
Overdraft as per Cash Book		5000
<u>Add</u>		
a) Cheque deposited but not collected by Bank	21,00,000	
b) Interest on term loan debited by bank	10,00,000	
c) Bank charges	2,500	30,03,500
<u>Less:</u>		
a) Cheque issued but not presented	12,00,000	(12,00,000)
b) wrongly credited to M/s Kulkarni & Co	30,68,000	(42,68,000)
Balance as per Pass book		<u>12,60,500</u>

Adjusted Cash Book

DATE: |

PAGE: |

Particulars	Amount	Particulars	Amount
To Balance b/d	32,50,000	By Bank Charges	12500
To Dividend	1,25,000	By Insurance Premium	15,900
		By Cash (Sales wrongly de-recorded in Bank (Adv.))	2,55,000
		By Debtors (Cheque Dish.)	1,30,000
		By Balance c/d	29,61,600
	33,75,000		33,75,000

Bank Reconciliation Statement

(As on 31st March, 2017)

Particulars	Details	Amount
Balance as per Cash Book		29,61,600
Add:		
1) Cheque issued but not presented For Payment	75,62,000	37,12,000
2) Wrongly credit given by bank	1,50,000	66,93,600
Less:		
1) Cheque deposited but not collected by Bank	44,75,000	(44,75,000)
Balance as per Pass Book		21,98,600

19)

Bank Reconciliation Statement
(As on 31st March 2017)

Particulars	Details	Amount
Balance as per Pass Book		15,65,000
<u>Add:</u>		
a) Bank charges	350	
b) Cheque deposited but not credited	515,000	
(i) A	12,500	5,97,850
(ii) B		2,09,9850

Less:

a) Cheque issued but not presented for payment	4,44,000	
(i) 60,000 (ii) 3,84,000	1,816	4,50,916
b) Directly Deposited but not recorded in PB	4,500	
c) Interest allowed by Bank		1,22,180
Balance as per Cash Book		16,42,884

20)

Bank Reconciliation Statement
(As on 31st Dec 2017)

Particulars	Details	Amount
Balance as per Cash Book		60,1000
<u>Add:</u>		
a) Cheque issued but not presented for payment	11,00,000	
b) Directly deposited but not recorded in PB	5,00,000	16,00,000
was not recd till 31 st Dec		16,16,000

Less:

a) Cheque deposited but not credited by Bank	11,40,000	
b) Cheque entered in the cash book but not deposited	5,00,000	
(i) Cheque dishonoured but not entered in CB	4,00,000	2,01,40,000
d) Bank Charges	2,000	
Overdraft as per Pass Book		1,00,000 3,82,700

21)

Adjusted Cash Book

DATE: |
PAGE: |

Particulars	Amount	Particulars	Amount
To Balance b/d	44,50,000	By Insurance Premium	2,000
To Dividend	4,00,000	By Undeclared	5,000
To Rent	6,00,000	By Bank charges	1,500
To Trade receivable	59,000	By Trade Payable	2,00,000
		By Balance l/d	49,15,500
	51,49,000		51,49,000

Bank Reconciliation Statement

(As on 30th June, 2017)

Particulars	Details	Amount
Balance as per Cash Book		49,15,500
Add: Cheque issued but not presented		
For payment	6,00,000	6,00,000
Less:		
a) Cheque deposited but not collected		
by Bank	5,55,000	(5,55,000)
Balance as per Pass Book		49,10,500

22

Bank Reconciliation Statement
(As on 30th June, 2017)

Particulars	Details	Amount
Balance as per Pass Book		10,00,000
Add:		
a) Cheque recd but not sent to bank	11,20,000	
b) Cash Book Payment side undercast	2,000	
c) Insurance Premium Directly paid by bank	60,000	
d) Cheque received entered twice in Cash Book	10,000	
e) Bill Discounted dishonoured not recorded in CB	5,00,000	
		16,92,000
		26,92,000
Less:		
a) Cheque deposited but no entry in CB	5,00,000	
b) Bank Charges entered twice in CB	2,000	
c) Cheque issued but not presented for payment	5,00,000	
Balance as per Cash Book		16,92,000

23)

Bank Reconciliation Statement
(As on 31st March, 2017)

Particulars	Details	Amount
Balance as per Cash Book		87,20,000
Add:		
a) Cheque issued but not presented for payment	7,20,000	
b) Dividend received by bank but not entered in Cash Book	5,00,000	
c) Interest allowed by bank	12,500	
		12,32,500
		99,52,500
Less:		
a) Cheque deposited but not collected by bank	15,40,000	
b) Bank Charges	2,000	
c) A Deposited in Bank was dishonoured	3,120,000	
d) Bank paid house tax but no information	3,50,000	
Balance as per Pass Book		89,40,500