



SAMPURNA Jan 2026

Accounting Bank Reconciliation Statement

DPP-01

1. From the following particulars, prepare a Bank Reconciliation Statement for Pathak Ltd. as on 30.6.2023
 - (1) Balance as per cash book is ₹ 1,20,000.
 - (2) Cheques issued but not presented in the bank amounts to ₹ 68,000.
 - (3) Bank charges amounts to ₹ 300.
 - (4) Interest credited by bank amounts to ₹ 1,500
2. From the following particulars, prepare a Bank Reconciliation Statement for Jindal Offset Ltd.
 - (1) Balance as per cash book is ₹ 2,40,000
 - (2) Cheques issued but not presented in the bank amounts to ₹ 1,36,000.
 - (3) Cheques deposited in bank but not yet cleared amounts to ₹ 90,000.
 - (4) Bank charges amounts to ₹ 300.
 - (5) Interest credited by bank amounts to ₹ 1,250.
 - (6) The balance as per pass book is ₹ 2,86,950.
3. From the following particulars ascertain the balance that would appear in the Bank Pass Book of A on 31st December, 2023.
 1. The bank overdraft as per Cash Book on 31st December, 2023 ₹6,340.
 2. Interest on overdraft for 6 months ending 31st December, 2023 ₹160 is entered in Pass Book.
 3. Bank charges of ₹400 are debited in the Pass Book only.
 4. Cheques issued but not cashed prior to 31st December, 2023, amounted to ₹ 11,68,000.
 5. Cheques paid into bank but not cleared before 31st December, 2023 were for ₹ 22,17,000.
 6. Interest on investments collected by the bank and credited in the Pass Book ₹12,00,000.
4. From the following information, prepare a Bank reconciliation statement as at 31st December, 2023 for M/s New Steel Limited:

1	Bank overdraft as per Cash Book on 31st December, 2023	22,45,900
2	Interest debited by Bank on 26th December, 2023 but no advice received	2,78,700
3	Cheque issued before 31st December, 2023 but not yet presented to Bank	6,60,000
4	Transport subsidy received from the State Government directly by the Bank but not advised to the company	14,25,000
5	Draft deposited in the Bank, but not credited till 31st December, 2023	13,50,000
6	Bills for collection credited by the Bank till 31st December, 2023 but no advice received by the company	8,36,000
7	Amount wrongly debited to company account by the Bank, for which no details are available	7,40,000



5. From the following information, ascertain the Cash Book balance of Mr. Bajaj as on 31st March, 2023:
1. Debit balance as per Bank Pass Book ₹ 3,500.
 2. A cheque amounting to ₹ 2,500 deposited on 15th March, but the same was returned by the Bank on 24th March for which no entry was passed in the Cash Book.
 3. During March, two bills amounting to ₹ 2,500 and ₹ 500 were collected by the Bank but no entry was made in the Cash Book.
 4. A bill for ₹ 5,000 due from Mr. Balaji previously discounted for ₹ 4,800 was dishonored. The Bank debited the account, but no entry was passed in the Cash Book
 5. A Cheque for ₹ 1,500 was debited twice in the cash book.
6. From the following particulars prepare a bank reconciliation statement as on 31st December 2023:
1. On 31st December, 2023 cash-book of a firm showed a bank balance of ₹ 60,000 (debit balance).
 2. Cheques had been issued for ₹ 15,00,000, out of which cheques worth ₹ 4,00,000 only were presented for payment.
 3. Cheques worth ₹ 11,40,000 were deposited in the bank on 28th December, 2023 but had not been credited by the bank. In addition to this, one cheque for ₹ 5,00,000 was entered in the cash book on 30th December, 2023 but was banked on 3rd January, 2024.
 4. A cheque from Susan for ₹ 4,00,000 was deposited in the bank on 26th December 2023 but was dishonoured and the advice was received on 2nd January, 2024.
 5. Pass-book showed bank charges of ₹ 2,000 debited by the bank.
 6. One of the debtors deposited a sum of ₹ 5,00,000 in the bank account of the firm on 20th December, 2023 but the intimation in this respect was received from the bank on 2nd January, 2024.
 7. Bank pass-book showed a debit balance of ₹ 3,82,000 on 31st December, 2023
7. Prepare a bank reconciliation statement from the following particulars on 30th September, 2023:

Particulars	Amount
Debit balance as per bank column of the cash book	37,20,000
Cheque issued to creditors but not yet presented to the bank for payment	7,20,000
Dividend received by the bank but not yet entered in the cash book	5,00,000
Interest allowed by the bank	12,500
Cheques deposited into bank for collection but not collected by bank up to this date	15,40,000
Bank charges not entered in Cash Book	2,000
A cheque deposited into bank was dishonoured, but no intimation received	3,20,000
Bank paid house tax on our behalf, but no information received from bank in this connection.	3,50,000



8. From the following particulars, prepare a Bank Reconciliation Statement on 31st March 2023

Particulars	Amount (₹)
Bank balance as per Pass Book	25,00,000
Bills discounted dishonored not recorded in Cash Book	12,50,000
Cheque received entered twice in Cash Book	25,000
Bank charges entered twice in Cash Book	5,000
Insurance premium paid directly by Bank under-standing instruction	1,50,000
Cheque issued but not presented to Bank for payment	12,50,000
Cheque received, but not sent to Bank	28,00,000
Cheque deposited in Bank, but no entry passed in the Cash Book	12,50,000
Credit side of the Bank column cast short	5,000



Hints and Solutions

1. (H & S)

Bank Reconciliation Statement

Particulars	Amount
Balance as per cash book	1,20,000
Add : Cheque issued but not presented	68,000
Less : Bank charges	(300)
Add : Interest credited	1,500
Balance as per Pass book	1,89,200

2. (H & S)

Bank Reconciliation Statement

• Alternative 1

Particulars	Plus	Minus
Balance as per cash book	2,40,000	
Cheque issued but not presented	1,36,000	
Interest credited	1,250	
Cheque deposited but not yet cleared		90,000
Bank Charges		300
Balance as per Pass book		2,86,950
	3,77,250	3,77,250

• Alternative 2

Particulars	Amount
Balance as per cash book	2,40,000
Add : Cheque issued but not presented	1,36,000
Less : Cheque deposited but not yet cleared	(90,000)
Less : Bank charges	(300)
Add : Interest credited	1,250
Balance as per Pass book	2,86,950



3. (H & S)

Bank Reconciliation Statement

Particulars	Amount
Balance as per Cash book (Overdraft)	(6,340)
Less: Interest debited in the Pass Book but not yet entered in the Cash Book	(160)
Less: Bank charges debited in the Pass Book but not entered in the Cash Book	(400)
Add : Cheque issued but not presented/cashed	11,68,000
Less : Cheque paid into bank but not yet cleared	(22,17,000)
Add : Interest on investments collected by the bank	12,00,000
Balance as per Pass Book	1,44,100

4. (H & S)

Bank Reconciliation Statement

Particulars	Amount
Balance as per Cash book (Overdraft)	(22,45,900)
Less : Interest charged by the bank	(2,78,700)
Add : Cheque issued but not presented	6,60,000
Add : Transport subsidy not yet recorded in the Cash Book	14,25,000
Less : Draft deposited in bank but not yet credited	(13,50,000)
Add : Bills for collection credited in the bank not yet entered in the cash book	8,36,000
Less : Wrong debit by the bank, under verification	(7,40,000)
Overdraft Balance as per Pass Book	(16,93,600)

5. (H & S)

Bank Reconciliation Statement as on 31st March,2023

Particulars	Amount ₹
Balance as per Pass Book (Dr.)	(3,500)
Add: Cheques deposited but returned on 24th March,2023	2,500
Discounted bill from Mr. Balaji dishonoured	5,000
Wrong debit in cashbook	1,500
Less: Bill collected by bank (2,500+500)	(3000)
Balance as per Cash book (Dr. / Favourable)	2,500



6. (H & S)

Bank Reconciliation Statement

Particulars	Amount
Balance as per Cash book	60,000
Add : Cheque issued but not presented	11,00,000
Less : Cheque deposited in bank but not yet credited	(11,40,000)
Less : Cheque received and recorded in cash book but not yet banked	(5,00,000)
Less : Cheque dishonoured by the bank; dishonour entry not yet passed in cash book	(4,00,000)
Less : Bank charges debited by the bank	(2,000)
Add : Cheques directly deposited by a customer not yet recorded in cash book	5,00,000
Balance as per Pass Book (Overdraft) (Dr.)	(3,82,000)

7. (H & S)

Bank Reconciliation Statement

Particulars	Amount
Balance as per Cash book	37,20,000
Add : Cheque issued but not presented	7,20,000
Add : Dividend received by bank not entered in cash book	5,00,000
Add : Interest allowed by bank	12,500
Less : Cheque deposited in bank but not yet credited	(15,40,000)
Less : Bank charges debited by the bank	(2,000)
Less : A cheque deposited into bank was dishonoured	(3,20,000)
Less : House tax paid by bank	(3,50,000)
Balance as per Pass Book	27,40,500

8. (H & S)

Bank Reconciliation Statement as on 31st March,2023• **Alternative 1**

Particulars	Plus	Minus
Bank balance as per Pass book	25,00,000	
Bills dishonoured not recorded in the cash book	12,50,000	
Cheque received entered twice in the cash book	25,000	
Insurance premium paid directly not recorded in cash book	1,50,000	
Cheque received but not sent to the bank	28,00,000	
Credit side of the bank column cast short	5,000	

Cheque deposited into the bank but no entry was passed in the cash book		12,50,000
Bank charges recorded twice in the cash book		5,000
Cheque issued but not presented to the bank		12,50,000
Bank balance as per Cash book		42,25,000
	67,30,000	67,30,000

• **Alternative 2**

	₹	₹
Bank balance as per Pass book		25,00,000
Add: Bills dishonoured not recorded in the cash book	12,50,000	
Cheque received entered twice in the cash book	25,000	
Insurance premium paid directly not recorded in cash book	1,50,000	
Cheque received but not sent to the bank	28,00,000	
Credit side of the bank column cast short	5,000	42,30,000
Less: Cheque deposited into the bank but no entry was passed in the cash book	12,50,000	
Bank charges recorded twice in the cash book	5,000	
Cheque issued but not presented to the bank	12,50,000	(25,05,000)
Bank balance as per Cash book		42,25,000



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