

Cash Book**Bank Statement**

| | | |
|-------------------------------|---------------------------|--------|
| v. Twice recording 100 | i. Balance | 80,000 |
| vii. Direct collection 20,000 | iii. Cast short | 1,000 |
| ix. Dishonored check 3,000 | iv. Life Insurance Policy | 5,000 |
| | vi. Dishonored check | 4,000 |
| | viii. Twice recording | 6,000 |

| | |
|--------------------|--------|
| ii. Not send check | 10,000 |
| x. Uncredited | 8,000 |

Chand Bibi Ltd**Bank Reconciliation Statement***As on December 31st, 2016*

| | | |
|--|--------|-------------------|
| i. Balance As per Cash Book (Cr) | | 80,000 |
| Add: | | |
| iii. Credit side of the cash book cast short | 1,000 | |
| iv. Premium on Life Insurance Policy paid on standing order | 5,000 | |
| vi. Customer's check returned by the bank as dishonored | 4,000 | |
| viii. Check received entered twice in the cash book | 6,000 | |
| ii. Check recorded for collection but not sent to the bank | 10,000 | |
| x. Check was not collected by bank | 8,000 | 34,000 |
| | | 114,000 |
| Less: | | |
| v. Bank Charges recorded twice in the cash book | 100 | |
| vii. Bill Receivable collected by the bank directly on the behalf of company | 20,000 | |
| ix. Check issued but dishonored on technical grounds | 3,000 | (23,100) |
| Balance As per Bank Statement (Dr) | | Rs. 90,900 |

Bank Reconciliation Statement Problems And Solutions

ML Morrison



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