



# ACCOUNTS

## BOOKS - ARYA ACCOUNTS (HINGLISH)

## BANK RECONCILIATIONS STATEMENTS

### Illustration

1. On 31st March 2017, the bank balance as per Rajesh Chauhan's Cash Book was ₹ 17,280 Debit. On comparing the Cash Book the Pass,

following differences were found :-

1. Cheques for ₹8,400 sent for collection have not been cleared by the bank so far.
2. Cheques issued but not yet presented for payment ₹5,600.
3. There is a debit of ₹80 in the Pass Book for Bank Charges, but not recorded in the Cash Book.
4. Bank has credited ₹240 for interest in the Pass Book but these are also not recorded in Cash Book.
5. A customer deposited ₹2,000 direct in the Bank but these were recorded only in Pass

Book.

6. According to standing orders of Rajesh Chauhan, the Bank has made the following payments by debiting his account :-

I. Club Fees ₹500

II. Life Insurance Premium ₹2, 500.

Prepare a Bank Reconciliation Statement as on 31st March 2017.



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2. Prepare a Bank Reconciliation Statement from the following particulars on 31st March, 2017:



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3. On 30th June, 2016, the bank Cloumn of Anil's Cash Book showed a balance of ₹8,250. On examination of the Cash Book and bank statemant you find that :

1. Out of total cheques amounting to ₹8,000 issued, cheques amounting to ₹5,800 have been presented for payment upto 30th June, 2016.

3. On 28th June a customer deposited ₹3,500 direct in the bank account but it was entered only in the Pass Book.

4. Debit side of Anil's Cash Book (Bank Column) has been overcast by ₹100.

5. No entry has been made in the Cash Book for the Rent of ₹800 paid by bankers according to Anil's standing instructions.

6. The Pass Book showed a credit of ₹

320 for interest and a debit of ₹40 for bank charges, but these have not been entered in the Cash Book.

Prepare a Bank Reconciliation Statement as on 30st June, 2016.



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4. From the following particulars, prepare Bank Reconciliation Statement as on 31st December, 2008

(i) Debit balance as per Cash Book Rs. 10,000

(ii) A cheque for Rs. 500 issued in favour of Karan has not been presented for payment.

(iii) A bill for Rs. 700 retired by bank under a rebate of Rs. 20, the full amount of the bill was credited in the Cash Book.

(iv) A cheque for the Rs. 295 deposited in the bank has been dishonoured.

(v) A sum of Rs. 800 deposited in the bank has been credited as Rs. 80 in the Pass Book

(vi) Payment side of the Cash Book has been undercast by Rs. 200

(vii) A bill receivable for Rs. 1,000 (discounted

with the bank in November 2008) dishonoured on 31st December, 2018



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5. On 30th June, 2016, the Cash Book of M/s Ram and Shyam showed a balance of ₹4,000 at Bank. They had sent the Pass Book that cheques worth only ₹8,000 had been credited before that date. Similarly, out of cheques of ₹10,000 issued during the month of June, cheques for ₹500 were presented and paid



payment :-

The Pass Book also showed the following payment :

- (i) ₹640 as premium on the life policy according to standing instructions, and
- (ii) ₹4,000 against a pro-note, as per instructions. The Pass Book showed that bank had collected ₹1,200 as interest on Government Securities. The bank had charged interest ₹100 and bank charges ₹40. There was no entry in the Cash Book for the payments, interest etc.

Prepare the Bank Reconciliation Statement as on 30th June, 2016.



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6. Overdraft balance shown by the bank column in the cash book of Mr. Vivek is 45,000.

Prepare Bank Reconciliation statement as on December 31, 2017

(i) A bill receivable for ₹5,000 previously discounted with the bank had been dishonoured and debited in the pass book.

(ii) Interest on investment collected by the bank and credited in the pass book ₹1,500.

(iii) Cheques deposited into bank but not yet collected ₹7,500.

(iv) Interest charged by the bank on overdraft balance ₹1,850.

(v) Cheques issued but not yet presented for payment ₹11,350.

(vi) Received a payment directly from a customer into bank account ₹12,500.

(vii) Cheques recorded in the cash book not sent to the bank for collection was ₹17,500.

(viii) Bank charges debited as per pass book ₹500.



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7. On 31st January, 2017 my Cash Book showed a Bank overdraft of ₹12,500. On comparing it with the Pass Book, the following differences were noted :-

(i) Cash and Cheques amounting to ₹1,340 were sent to Bank on 27th January but Cheques worth ₹230 were credited on 2nd

February and one Cheque for ₹45 was returned by them as dishonoured on 4th February.

(ii) During the month of January, I issued cheques worth ₹1,670 to my creditors. Out of these, Cheques worth ₹1,370 were presented for payment on 5th February.

(iii) According to my standing orders, the Bankers have paid during the month of January the following :-

(a) Life Insurance Premium ₹170

(b) Television Licence Fee ₹120

(c) Driving Licence Fee ₹22

(iv) My bankers have collected ₹150 as dividend on the shares.

(v) My bankers have given me wrong credit for ₹150.

(vi) Interest charged by the bank ₹125.

Prepare a Bank Reconciliation Statement as on 31st January, 2017



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**8.** Prepare a Bank Reconciliation Statement of Ruchika Let. as on 31st March, 2017 from the

following information :

1. Credit Balance (Overdraft) as per Cash Book

₹25,000.

2. Cheques paid into bank for collection

₹24,000 could only be collected in March, 2017.

3. A cheque of ₹3,500 issued to a Creditor, was

entered by mistake in the Cash Column.

4. A Cheque of ₹10,000 issued on 22nd March

was not presented for payment whereas it was

recorded twice in the Cash book.

A bill receivable for ₹8,000 previously in the

Pass Book amount to ₹125.

6. In the Cash Book, a bank charge of ₹150 was

recorded twice while another bank charge of ₹40 was not recorded at all.



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9. From the following information supplied by Snajay, prepare his Bank Reconciliation statement as on December 31, 2016. ₹

- (i) Bank overdraft as per pass book 16,500
- (ii) Cheques issued but not presented for payment 8,750



(iii) Cheques deposited with the Bank but not collected 10,500

(iv) Cheques recorded in the cash book not sent to the bank for collection 2,000

(v) Payments received from customers directly for the bank 3,500

(vi) Bank charges debited in the pass book 200

(vii) Premium on life policy of Sanjay paid by the bank on standing advice 1,980

(viii) A bill for ₹3,000 (discounted with the bank in November) dishonoured on December 31, 2016 and nothing charges paid by the bank



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**10.** From the following particulars, prepare a Bank Reconciliation Statement :-

(a) Cheques drawn on 31st March, 2017  
Overdrawn ₹15,000.

(b) Cheques drawn on 31st March, 2017 ₹2,000, ₹2,000, ₹6,000, ₹2,400 and ₹3,600, but out of these, the last two cheques were not presented for payment upto 5th April 2017.

(c ) Interest on bank overdraft not entered in the cast book ₹845.

(d) Out-station cheques for ₹20,000 lodged in the bank on 25th March, 2017 but out of these, cheques worth ₹18,000 were credited in April, 2017.

(e) ₹200 being Chamber of Commerce subscription paid by the bank under a standing order on 31st March 2017, was not entered in the cash book.



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**11.** On 31st December, 2016, pass book shows a debit balance (overdraft) of ₹10,000. from the following particulars, prepare a Bank Reconciliation Statement :-

1. Cheques amounting to ₹8,000 drawn on on 25th December, of which cheques of ₹3,000 were cashed within 31st December.

2. Cheques paid in for collection amounted to ₹50,000 but cheques of ₹22,800 were credited on 2nd January, 2017.

3. Items unticked in the pass book are :-

(i) Incidental charges ₹25.

(ii) Dividend collected by bank on our behalf ₹350.

4. A cheque for ₹600 debited in the cash book omitted to be banked.

5. A cheque of ₹750 banked and credited, but omitted to be recorded in the Cash Book.



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**12.** Prepare bank reconciliation statement of Shri Bhandari as on March 31, 2017

(i) The Payment of a cheque for 550 was

recorded twice in the passbook.

(ii) Withdrawal column of the passbook under cast by 200

(iii) A Cheque of 200 has been debited in the bank column of the Cash Book but it was not sent to bank at all.

(iv) A Cheque of 300 debited to Bank column of the cash book was not sent to the bank.

(v) 500 in respect of dishonoured cheque were entered in the passbook but not in the cash book. Overdraft as per passbook is 20,000.



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**13.** (i) On 31st March, 2017 Bank Pass Book of Mohan showed a balance of ₹15,000 to his credit.

(ii) Before that date, he had issued cheques amounting to ₹8,000, of which cheques amounting to ₹3,200 have so far been presented for payment.

(iii) A cheque of ₹2,200 paid by him into the bank on 26th March is not yet credited in the Pass Book.

(iv) He had also received a cheque for ₹500 which although entered by him in the bank

column of cash book, was omitted to be paid into the bank.

(v) In 30th March a cheque for ₹1,570 received by him was paid into the bank but the same was omitted to be entered in the cash book.

(vi) There was a credit of ₹150 for interest on current Account and a debit of ₹25 for bank charges.

Draw up a Reconciliation statement.



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**14.** From the following particulars prepare a Bank Reconciliation Statement in the books of Sh. J.P. Kansal as on 30th June 2016 :-

I. Balance as per pass Book on 30th June 2016 ₹6,000.

II. Out of total cheques amounting to ₹37,500 drawn by Sh. Kansal, Cheques aggregating ₹5,000 were encashed in June 2016. Cheques aggregating ₹4,000 were encashed in July 2016 and the rest have not been presented at all.

III. Out of total Cheques amounting to ₹12,000 deposited, Cheques ₹2,000 were credited in

July. 2016 and the rest have not been collected at all.

Bank has charged ₹27 as its commission for collecting outstation cheques and has allowed interest ₹330 on this bank balance.

V. Amount wrongly debited by bank ₹2,400.

VI. A cheque of ₹1,200 was entered in the Cash Book in June 2016, but was sent to the Bank in July 2016.

VII. A cheque of ₹13,300 paid into the bank was returned dishonoured but no intimation was received from the bank till June 2016.



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**15.** Prepare a Bank Reconciliation Statement as no 30th September, 2018 from the following particulars :



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**16.** Prepare a Bank Reconciliation Statement from the following particulars on 31st March,

2017 :

(a) Cheques amounting to ₹45,000 were drawn on 27th March, 2017 of which cheques amounting to ₹45,000 were drawn on 27th March, 2017 of which cheques of ₹33,000 were encashed on 2nd April, 2017.

(b) Cheque issued returned on technical grounds ₹4,000

(c ) Bank recorded a Cash deposit of ₹3,210 as ₹3,120.

(d) Bill for collection not advised by the bank but credited to our account ₹8,000.

(e ) A bill for ₹10,000 was retired by the Bank

under a rebate of ₹200 but the full amount of the bill was credited in the bank column of the Cash Book.



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**17.** The Cash book of Mr. Chauhan shown a balance of ₹20,000 on 31st December, 2018 at the bank. The figure did not agree with the bank Pass Book. A comparison of the two revealed the following :

(a) The bank has credited Mr. Chauhan with

₹6,000, the annual premium on his life policy according to his standing instructions and with ₹150 as bank charges.

(b) The bank has credited Mr. Chauhan by ₹15,000, the proceeds of a bill.

(c) Mr. Chauhan sent for collection by cheques amounting ₹60,000 out of which cheques for ₹48,000 have been credited by bank till 31 st December.

(d) The cash collection in the bank column on the same day but it was banked on the 2nd January, 2019.

Mr. Chauhan issued cheques totalling

₹1,00,000 of which those of ₹36,000 have not been presented by 31st December, 2018.

Show the corrections to be made in the Cash Book so as to ascertain the balance to be shown in the Balance Sheet and then prepare the Bank Reconciliation Statement.



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**18.** On 31st March 2019, the bank column of the Cash Book of Mr. Sanjeev disclosed an overdraft balance of ₹8,300. On examining the

Cash Book and bank statement you find that :

(i) Cheques were deposited into bank for ₹16,000, but of these cheques for ₹4,600 were cleared and credited in April 2019.

(ii) Cheques were issued for ₹7,500, out of which cheques for ₹6,000 had been presented for payment in March 2019.

(iii) In March Mr. Sanjeev had discounted with bank a bill of exchange for ₹10,000 shown had entered this amount in the Cash Book, but the proceeds credited, as shown by the Pass Book, amounted to ₹9,600.

(iv) No entry is made in the Cash Book of an



amount of ₹6,100 directly deposited by a customer in the bank account.

(v) Bank column of the payment side the Cash Book was undercast by ₹1,000.

(vi) Payment of insurance premium of ₹2,000 and receipt of insurance claim of ₹8,000 appear in the Pass Book but not entered in the Cash Book.

(vii) A cheque for ₹3,500 issued to Mr. X was omitted in the cash column of the Cash Book.

(viii) A cheque for ₹2,800 issued to Mr. Y was entered in cash column of the Cash Book.

Make the appropriate adjustments in the Cash

Book prepare a bank reconciliation statement with the Amended Cash Book balance as on 31st March 2019.



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## Short Answer Questions

1. In which Column (Plus of Minus) you will write the following while preparing Bank Reconciliation Statement from the Cash Book overdraft balance ?

(i) Cheques drawn but not cleared.

(ii) Interest on bank overdraft.

(iii) Cheques paid into the bank but not collected.

(iv) Interest on investments collected by the bank.



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**2.** In which Column (Plus of Minus) you will write the following while preparing Bank Reconciliation Statement From the Cash Book

overdraft balance.

(i) Cheques deposited but dishonoured.

(ii) the receipt side of Cash book overcast.

(iii) Interstet on overdraft.

(iv) Direct amount deposited by the customer into bank



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**3. While preparing Bank Reconciliation Statement from the debit balance of the Pass Book indicate whether the following items will**

be written in Plus of Minus Column.

(I) Insurance premium paid by the bank.

II. Interest and dividend collected by the bank.

III. Payment of 'Bills Payable' by the bank on behalf of the customer.

IV. Interest allowed by the bank.

V. Cheques deposited into the bank but not yet cleared.



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4. While preparing Bank Reconciliation Statement from the debit balance of the Pass Book indicate whether the following items will be written in Plus or Minus Column.

(I) Cheques issued but not yet presented for payment.

II. Cheques paid into the bank not yet cleared.

III. Dividend collected by the bank on customer's investments.

IV. Payment of club fee by the bank according to the standing instructions.

V. Direct payment into the bank by a customer.

VI. Any wrong entry on the debit side of the Pass Book.

VII. Disonour of the cheques deposited into the bank.



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## Very Short Answer Questions

1. What is a bank reconciliation statement ?



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2. Mention two causes of differences in the Cash Book and Pass Book balances.



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3. Give one point of importance of bank reconciliation statement.



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4. What is meant by debit balance in Pass Book ?



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5. Which balances are called 'Overdraft' of Cash Book and Pass Book ?



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6. Name two items which are written in plus column while starting with Debit balance of Cash Book.



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7. Name two items which are written in minus column while starting with Debit balance of Cash Book.



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8. Name two items which are written in plus column while starting with Overdraft balance of Cash Book.



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9. Name two items which are written in Minus column while starting with Overdraft balance of Cash Book.



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**10.** Name two items which are written in plus column while starting with Overdraft balance of Pass Book.



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**11.** Name two items which are written in Minus column while starting with Overdraft balance of Pass Book.



**View Text Solution**

**12.** Name two items which are written in Plus Column while starting with Credit balance of Pass Book.



**View Text Solution**

**13.** Name two items which are written in Minus Column while starting with Credit Balance of Pass Book.



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**14.** Mention two items which not recorded in an amended Cash Book.



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## Objective Type Questions A Select The Most Suitable Alternative

**1.** A bank reconciliation statement is :

A. A part of Cash Book

B. A part of Pass Book

C. A statement prepared by the bank

D. A statement prepared by a customer

**Answer: D**



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2. A Pass Book is a copy of

A. A customer's account to bank column

B. Cash Book relating to cash column

C. Cash Book relating to cash column

D. Fire's receipts and payments

**Answer: A**



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**3.** A bank reconciliation statement is prepared with the balance of

A. Cash Book

B. Pass Book

C. Either Cash Book or Pass Book



D. Neither Cash Book nor Pass Book

**Answer: C**



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4. A bank reconciliation statement is prepared to ascertain the causes of differences between

A. The balance as shown by the cash column by the cash column of Cash Book

with the balance of the Pass Book

B. The balance as shown by the bank

column of Cash Book with the balance of

the Pass Book

C. The balance as shown by the cash

column of the Cash Book with that

shown by its bank column

D. The balance as shown by the Cheque

Book and Pass Book.

**Answer: B**



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5. Unfavourable bank balance means

- A. Credit balance in the Cash Book
- B. Credit balance in the Pass Book
- C. Debit balance in the Cash Book
- D. Favourable balance in the Cash Book.

**Answer: A**



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**6.** A bank reconciliation statement is prepared by

A. Bank

B. Customers of the bank

C. Creditors

D. Auditor

**Answer: B**



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7. Which of the following will not be considered while preparing an Ameded Cash Book ?

A. Cheques issued but not presented for payment

B. Cheques deposited but not credited by bank

C. Any wrong entry in the pass Book

D. All of the above

**Answer: D**



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**8.** Which of the following transactions will result in higher balance in the bank column of Cash Book in comparison to Pass Book ?

A. Cheques issued but not presented for payment

B. interest allowed by bank

C. Bank charges entered twice in Cash Book.

D. Cheques paid into bank for collection but not yet credited

**Answer: D**



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**9. Find out the Bank Balance as per Cash Book from the following particulars:**

(i) Overdraft as per Pass Book = ₹5,000

(ii) Cheques deposited into the bank but not credited = ₹2,000

A. Favourable Balance = ₹ 3,000

B. Overdraft = ₹ 7,000

C. Favourable = ₹7,000

D. Overdraft = ₹7,000

**Answer: B**



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10. Which fo the following is not a part of double Entry System ?

A. Cash Book

B. Trial Balance

C. Journal

D. Bank Reconciliation Statement

**Answer: D**



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11. Overdraft as per Cash Book is ₹10,000.

Cheques deposited but not credited ₹2,500.

Cheques issued but not encashed ₹3,500.

What is the balance as per Pass Book ?

A. Balance ₹9,000

B. Overdraft = ₹ 9,000

C. Overdraft ₹11,000

D. Balance ₹11,000

**Answer: B**



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12. The credit balance as per Cash Book is ₹1,500. Cheques for ₹400 were deposited but were not collected. The cheques issued but not presented were ₹100, ₹125 and ₹50. Balance as per Book will be :

- A. ₹1,100 Debit
- B. ₹1,625 Debit
- C. ₹2,175 Credit
- D. ₹1,625 Credit

**Answer: B**



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**13.** Bank charges ₹5,000 debited twice in pass book. What should be done in BRS if overdraft as per cash book is starting point ?

- A. ₹5,000 must be deducted
- B. ₹5,000 must be added
- C. ₹10,000 must be deducted
- D. ₹10,000 must be added

**Answer: B**



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**14.** Payment done by the account holder through issuing a cheque is entered in

A. the Pass Book at the time of issuing the cheque

B. the Pass Book at the time of presenting the cheque to the bank for payment

C. the Cash Book at the time of issuing the  
cheque

D. Both (b) and ( c )

**Answer: D**



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**Objective Type Questions B Mention Whether  
The Following Statements Are True Or False**

**1. Debit balance in Pass Book means overdraft.**



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2. Debit balance of the Cash Book and the credit balance of Pass Book carry the same meaning.



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3. Pass Book and the Bank statement are one and the same thing, because both of them are

the copy of customer's ledger account maintained by bank.



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4. Favourable bank balance as per Cash Book will be less than pass book balance when there are cheques issued but not presented for payment.



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5. While starting with Pass Book overdraft bank interest credited in the Pass Book is to be written in minus column.



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## Practical Questions

1. Rim Zim Ltd. Maintains a current with the State Bank of India. On 31st March, 2017, the bank column of its cash book showed a debit

balance of ₹1,54,300. However, the bank statement showed a different balance as on that date. The following were the reasons for the difference ,

(i) Cheques deposited, but not yet credited by the bank. ₹

(ii) Cheques issued, but not yet presented for payment 75,450

(iii) Bank charged not yet recorded in the cash book 80,760

(iv) Cheques received by the bank directly from trade debtors 1,35,200

(v) Insurance premium paid by the bank as

per standing instructions, but not yet recorded in the cash book. 15,400

(vi) Dividend collected by the bank but not yet recorded in the cash book Find out the balance as per the bank statement as on 31st March, 2017



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**2.** The balance of cash at bank as shown by the Cash Book of Pan & Pan Co. on 31st December, 2016, was ₹7,500. On checking the

entries in the Cash Book with the Pass Book, it was ascertained that cheques of ₹500 and ₹700 respectively paid in on 30th December, were not credited until the 2nd January following and three cheques of ₹600, ₹600 and ₹1,200 issued on the 28th December were not presented until the 3rd of January. There was a credit of ₹125 in the Pass Book in respect of interest under date 31st December, which was not entered in the Cash Book. There were also Bank Charges debited in the Pass Book amounting in all to ₹10 which were not entered in the Pass Book amounting in all the

₹10 which were not entered in the Cash Book.

Prepare a Bank Reconciliation Statement as at

31st December, 2016.



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3. On 30th June, 2014, the bank column of Mohan Kapoor's Cash Book showed a debit balance of ₹12,000. On checking the Cash Book with statement you find that :-

1. Cheques paid into Bank ₹8,000, but out of these only cheques of ₹6,500 were cleared and

credited by the Bankers upto 30th June.

2. Cheques of ₹9,200 were issue but out of these only cheques of ₹7,000 were presented for payment upto 30th June.

3. The receipt column of the Cash Book has been undercast by ₹200.

4. The Pass Book shows a credit of ₹330 as interest on investments collected by bankers and debit of ₹60 for bank charges.

5. On 29th June a Customer deposited ₹3,000 derect in the bank account but it was entered only in the Pass Book.

**Prepare a Bank Reconciliation Statement.**



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4. On 30th June 2014, the bank balance as per Sanjay Yadav's Cash Book was ₹1,500. On comparing with the Pass Book the following information was received :-

1. Cheques amounting to ₹7,290 were issued on 28th June, of which one cheque of ₹7,300 was presented in the bank for payment on 4th July.

2. Cheques deposited into bank for ₹10,000, but of these cheques for ₹4,000 were cleared

and credited in July.

3. Interest and Dividend on investments ₹580 collected by bank and credited to his account but he did not have any information this.

4. Life Insurance Premium ₹75-0 paid by bank according to his standing orders.

5. Bank Charges ₹25 not recorded in the Cash Book.

Prepare a Bank Reconciliation Statement.



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5. On comparing the Cash Book with Pass Book of Naman it is found that on March 31, 2017, bank balance of ₹40,960 showed by the Cash Book differs from the bank balance with regard to the following :

(a) Bank charges ₹100 on March, 31 2017, are not entered in the Cash Book.

(b) On March 21, 2017, a debtor paid ₹2,000 into the company's bank in settlement of his account, but no entry was made in the Cash Book of the company in respect of this,

(c) Cheques totalling ₹12,980 were issued by

the company and duly recorded in the Cash Book before March 31, 2017, but had not been presented at the bank for payment until after that date.

(d) A bill for ₹6,900 discounted with the bank on March 31st 2017, but not credited by the bank until the following day.

(f) No entry has been made in the Cash Book to record the dishonour on March 15, 2017 of a cheque for ₹650 received from Bhanu.

Prepare a Reconciliation Statement as on March 31, 2017



**6. Prepare Bank Recnciliation Statement as on 31st January, 2017, if Cash Book of Mr. Sanjay showed a credit balance of 20,100**

(i) The bank had paid fire insurance premium of ₹550 which for only ₹18,500 were presented for payment.

(iii) Interest collected by bank ₹740.

(iv) Cheques of ₹8,700 were deposited into bank, but cheques for ₹7,000 were cleared till 31st January, 2017.

(v) A customer deposited ₹620 directly into bank without informing Mr. Sanjay.



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7. Tiwari and Sons find that the bank balance shown by their Cash Book on December 31, 2016 is ₹40,500 (Credit) but the Pass Book shows a difference due to the following reasons :

1. A cheque for ₹5,000 drawn in favour of Manohar has not yet been presented for

payment.

(ii) A post-dated cheque for ₹900 has been debited in the bank column of the Cash Book but it could not have been presented in any case.

(iii) Cheques totalling ₹10,200 deposited with the bank have not yet been collected and another cheque for ₹4,000 deposited in the account has been dishonoured.

(iv) A Bill Payable for ₹10,000 was retired by the Bank under a rebate of ₹150 but the full amount of the bill was credited in the bank column of the cash book.



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8. On 30th June 2014, the Cash Book of a trader shows a bank overdraft of 2,500.

Following information are available :-

1. Cheques amounting to ₹14,600 had been paid to the bank, out of these only 12,200 were credited in the Pass Book, up to 30th June, 2014.

2. He had also issued cheques amounting to ₹10,000, out of which only ₹3,600 had been presented for payment.

3. A cheque of ₹500 which he had debited to the bank account was not sent to bank for collection by mistake.

4. There is a debit in the Pass Book of ₹10 for Bank Charges and ₹50 for interest.

5. A customer directly paid into his bank ₹1,000, but it was not shown in the Cash Book.

6. Bank has paid insurance premium of ₹400 according to his instructions, but this is not recorded in the Cash Book.

Prepare a Bank Reconciliation Statement.



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9. On 31st December, 2014 the Cash Book of Basu showed an overdraft of ₹18,000 with the Bank of India. The balance did not agree with balance as shown by the Bank Pass Book and you find that Basu had paid into the Bank on 26th December four cheques for ₹10,000, ₹12,000, ₹6,000 and ₹8,000. Of these the cheque for ₹6,000 was credited by the bank in January, 2015. Basu had issued on 24th December three cheques for ₹15,000, ₹12,000, and ₹7,000. The first two cheques were presented to the bank for payment in



December and the thired in January, 2015.

You also find that on 31st Devember, 2014, the bank had debited Basu's Account for ₹500 for interset and ₹20 for charges but Basu has not recorded these amounts in his books.

You are required to prepre a Bank Reconciliation Statement as on 31st December, 2014 and ascertain the balance as per bank Pass Book.



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**10.** On 31st December, 2014 my Cash Book showed a credit balance of ₹8,800.

I had paid into Bank three cheques amounting to ₹6,000 on 24th December of which I found ₹3,200 have been credited in the Pass Book under date 5th January 2015, I had used cheques amounting to ₹8,000 before 31st December of which I found ₹2,500 have been debited in the Pass Book after 1st January 2015. I find a debit of ₹50 in respect of bank charges in the Pass Book which I have adjusted in the Cash Book on 31st Dec. There is a credit of

₹360 for interest on securities in the Pass Book which remains to be adjusted. A cheque of ₹1,200 deposited into bank has been dishonoured. Prepare Bank Reconciliation Statement as on 31st Dec. 2014.



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**11.** My bank Pass Book showed an overdraft of ₹ 6,500 on 31st March, 2017. This does not agree with the Cash Book balance. From the following particulars ascertain the Cash Book

balance:-

Cheques amounting to ₹15,000 were paid into bank in March, out of which, it appears, only cheques amounting to ₹4,500 were credited by bank. Cheques issued during March amounted in all to ₹11,000. Out of these cheques for ₹3,000 were unpaid on 31st March, 2017. The Pass Book stands debited with ₹150 for interest and with ₹30 for bank charges. The bank paid the annual subscription of ₹100 to my club according to my instructions. The entries for interest, bank

charges and subscription have not yet been made in Cash Book.



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**12.** Prepare the Bank Reconciliation Statement from the following particulars for the period ending 31st December, 2012.

(a) Overdraft as per Pass Book on 31-12-2012  
7,600.

(b) cheques deposited but not collected by the bank 4,200.

(c ) Incidental charges not recorded in Cash Book 80.

(d) Cheques were issued for 7,800 but only 4,400 were presented for payment.

(e ) insurance premium paid by bank not recorded in the Cash Book ₹4,200.

(f) On 31st December, 2012 cash was deposited in bank ₹358 but the cashier debited the bank column with ₹485 by mistake.



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**13.** Prepare a Bank Reconciliation Statement from the following particulars :-

On 31st December 2014, I had an overdraft of ₹750 as shown by my Pass Book. I had issued cheques amounting to ₹250 of which ₹200 worth only seem to have been presented for payment. Cheques amounting to ₹100 had been paid in by me on 30th December, but of these only ₹75 were credited in the Pass Book. I also find that a cheque for ₹10 which I had debited to bank account in my books has been omitted to cheque for ₹10 which I had debited

to bank account in my books has been has been omitted to be banked. There is a debit of ₹25 in my Pass Book for interest.

An entry of ₹30 of a payment by a customer direct into the bank appears in the Pass Book. My Pss Book also shows a credit of ₹60 to my account for interest on investments directly collected by my bankers.



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**14.** On 31st January, 2017 the Pas Book of Shri M.L. Gupta shows a debit balance of ₹41,000. Prepare a bank reconciliation from the following particulars :-

1. Cheques amounting to ₹15,600 were drawn on 27th January, 2017. Out of which cheques for ₹11,000 were encashed up to 31-1-2017.
2. A wrong debit of ₹800 has been given by the bank in the Pass Book.
3. A cheque for ₹200 was credited in the Pass Book but was not recorded in the Cash Book.
4. Cheques amounting to ₹21,000 were

deposited for collection. But out of these, cheques for ₹7,400 have been credited in the Pass Book on 5th February, 2017.

5. A cheque for ₹1,0000 was returned dishonoured by the bank and was debited in the Pass Book only.

6. Interest on overdraft and bank charges amounting to ₹100 were not entered in the Cash Book.

7. A cheque of ₹500 debited in teh Cash Book omitted to be banked.



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**15.** Prepare a Bank Reconciliation Statement on 31st December, 2014 from the following particulars :-

(a) A's overdraft as per Pass Book ₹20,000 as at 31st Dec.

(b) On 30th December, cheques had been issued for ₹80,000, of which cheques worth ₹15,000 only had been encashed up to 31st December.

( c ) Cheques amounting to ₹6,500 had been paid into the bank for collection but of these only ₹2,500 had been credited in the Pass

Book.

(d) The bank has charged ₹700 as interest on overdraft and the intimation which has been received on 2nd January 2015.

(e ) The bank Pass Book shows credit for ₹2,000 representing ₹1,400 paid by debtor of A direct into the bank and ₹600 collected direct by bank in respect of interest on A's investment. A had no knowledge of these items.

A cheque for ₹3,600 has been debited in bank column of Cash Book by A, but it was not sent to bank at all.



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- 16.** On 31st March, 2015 the Pass Book shows a credit balance of ₹9,000. Prepare a Bank Reconciliation Statement from the following particulars :-
1. Cheques issued but not yet presented for payment 7,000
  2. Cheques issued but omitted to be recorded in the Cash Book 3,800
  3. Cheques paid into bank not yet collected by the bank 2,600
  4. Premium on Life Policy paid by the bank on

standing advice 360

5. Payments received from customers direct by the bank 2,000



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**17.** From the following particulars, prepare a Bank Reconciliation Statement of Sh. Yadav on 31st December 2014 :-

Balance as per Pass Book on 31st December, 2014 is ₹11,000. Cheques for ₹6,200 were issued during the month of December but of

these cheques for ₹900 were presented in the month of January, 2015 and one cheque for ₹500 were deposited in bank during December but credit was given for ₹4,700 only. A customer had deposited ₹150 as interest and has debited him for ₹30 as bank charges, for which there are no corresponding entries in Cash Book.



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**18.** Prepare Bank Reconciliation Statement from the following particular on 30th June, 2006 Bank statement showed a favourable balance of ₹ 9,214 .

(i) On 29th, June, 2006 bank credited a sum of ₹ 1,650 in error.

(ii) Certain cheques valued at ₹ 4,500 issued before 29th June, 2006 were not cleared.

(iii) A hire purchase payment of ₹ 950 made by a standing order was not entered in the Cash Book.

(iv) A cheque of ₹ 600 received, deposited and



credited by bank, was accounted as a receipt in the cash Book

(v) Other cheques for ₹ 8,500 were deposited in June but cheques for ₹ 6,000 only were cleared by the bankers.



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**19.** On 30th June 2014 Pass Book showed a balance of ₹5,200. Prepare Bank Reconciliation Statement from the following particulars :-

I. Out of total cheques amounting to ₹ 16,000

deposited, cheques amounting to ₹9,000 were credited in June 2014, and the rest have not been collected so far.

II. Out of total cheques amounting to ₹45,000 drawn, cheques amounting to ₹7,500 were presented in June 2014, Cheques amounting to ₹18,000 were presented in July 2014, and the rest have not been presented so far.

III. Amount wrongly credited by bank ₹3,400.

V. Cheques recorded in the Cash Book in June 2014 but sent to bank in July 2014 ₹2,500.

VI. A cheque of ₹20,000 deposited in the has

been dishonoured but no intimateion was received till June 2014.



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**20.** On 30th June, 2014 the Pass Book of Sh. Mahabir Preshad showed a balance of ₹22,000. On comparing the Pass Book with Cash Book the following differences were found :-

1. Maharib Prashad had paid into the Bank on 26th June four cheques for ₹3,000, ₹6,000, ₹10,000. Of these, the cheque for 6,000 ws

credited by the bank in July 2014.

2. On 23rd June three cheques were drawn for 12,000, 13,000 and ₹ 16,000. The first two cheques were presented to the bank for payment in June and the third in July 2014.

3. Cheques amounting to ₹3,600 were deposited in the bank but no entry was passed in the Cash Book.

4. Bank charges entered in Cash Book twice ₹50.

5. Cheque received entered twice in the Cash Book ₹3,200.



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**21.** On 31st March, 2017, Pass Book showed a balance of ₹25,000. Prepare a Bank Reconciliation Statement from the following particulars :

(i) Cheques of ₹20,000 were deposited in Bank on 27th March, 2017, out of which cheques of ₹5,000 were cleared on 1st April, 2017. Rest are not cleared.

(ii) On 28th March, 2017, presented in March, ₹4,000 on 2nd April and rest were not presented.

(iii) Cheques of ₹ 10,000 were deposited in Bank on 28th March, 2017, out of which cheques of ₹4,000 were cleared on 2nd April, 2017 and rest are dishonoured.

(iv) Interest on investment collected by bank does not appear in the Cash Book ₹ 800.

(v) A B/R of ₹9,000 previously discounted from the bank was dishonoured on 30th March, 2017 but no intimation was received from the bank till 31st March.

(vi) Bank has debited ₹1,500 and credited ₹1,200 in out account.



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**22.** On 31st March, 2019 the Cash Book of Gopal disclosed a balance of ₹12,580. On checkin entries in the Cash Book with the statement, it was ascertained that :

(i) Cheques amounting to ₹18,000 were drawn on 25th March, of which cheques of ₹4,800 were cashhed before 31st March.

(ii) Cheques for ₹18,000 were sent for collection out of which cheques for ₹8,200 wre credited by bank after 31st March.

(iii) An mamount of ₹5,000 paid directly into

the merchant's account by a customer was not entered in the Cash Book.

(iv) On 31st March, cash was deposited into the bank ₹12,720 but the cashier debited the bank account with ₹12,270 by mistake.

(v) Dividend collected by bank on behalf ₹570 does not appear in the Cash Book.

(vi) ₹300 is entered in the bank statement as bank charges. This was recorded as ₹200 in the cash book.

You are required :

(i) to prepare the Amended Cash Book, and



(ii) then prepare a Bank Reconciliation Statement.



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**23.** The Cash Book of a merchant showed as overdraft balance of ₹15,700 on 31st December 2018. On comparing in with the Pass Book, the following differences were noted :

(i) Cheques amounting to ₹12,250 were deposited into the bank, out of which cheques for ₹8,200 have been credited in the Pass Book

2nd January, 2019.

(ii) Cheques were issued amounting to ₹8,300 of which cheques for ₹2,000 have been cashes upto 31, Dec.

(iii) A cheque of ₹4,250 issued to a creditor, has been entered in the Cash Book as ₹4,520.

(iv) Bank charges of ₹180 on 30th November 2018 and ₹240 on 31th December 2018 have not been entered in teh Cash Book.

(v) A B/R for ₹6,000 discounted with the bank is entered in the Cash Book without recording the discount charges of ₹300.

(vi) A cheque for ₹2,000 deposited into the

bank appear in the Pass Book.

(vii) A cheque for ₹3,700 deposited into the bank appear in the Pass Book, was recorded in the cash column of the Cash Book.

You are required :

(i) to make appropriate adjustments in the cash Book, bringing down the correct balance, and

(ii) to prepare a bank reconciliation statement with the adjusted balance. \



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**24.** On 31st March, 2019 the bank column of the Cash Book of Mr. Rajesh showed a debit balance of ₹5,200. On examining the Pass Book you find that :

(i) Cheques of ₹20,000 were sent to bank for collection, Out of these cheques of ₹4,000 and of ₹5,000 were credited respectively on 5th April and 6th April respectively and the remaining cheques were credited before 31st March.

(ii) A cheque for ₹7,500 received from a customer although entered in the bank column of the Cash Book, was omitted to be

paid into the bank.

(iii) Cheques drawn from ₹25,000 were not presented for payment.

(iv) Credit side of the bank column of the Cash Book was overcast by ₹100.

(v) A B/P for ₹3,600 has been paid by the bank, but not yet recorded in the Cash Book.

(vi) No entry has been made in the Cash Book to record the dishonour on 28th March 2019, of a cheque for ₹5,400 received from a customer.

(vii) A cheque for ₹2,500 issued to a creditor was wrongly entered in the cash column of the

Cash Book.

(viii) In the Cash Book, bank charges of ₹200 were entered twice while another bank charge of ₹500 was not recorded at all.

You are required to show the necessary correction in the Cash Book and to prepare a statement reconciling the amended cash balance with that shown in bank Pass Book.



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[Additional Questions](#)

1. From the following items prepare a Bank Reconciliation Statement on 31st May 2015:

(a) Bank balance as per Cash Book on 31st May 2015 ₹17,600.

(b) Cash and cheques totalling ₹36,000 were sent to bank during May but one cheque of ₹11,800 was shown in the Pass Book on 2nd June. brgt (c ) As per instructions bankers have directly collected ₹4,100 from a a customer but there is no mention of it in the Cash Book.

(d) Three cheques for ₹10,000, ₹12,000 and ₹4,800 respectively were drawn on 27th, May

but the cheque for ₹4,800 was encashed on 1st June.

(e ) On 31st May bankers had debited ₹45 as bank charges but there is no entry for it on 3rd June.

(f) ₹16,200 were withdrawn from bank on 25th May but there is no entry for it in the Cash Book.



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2. On 31st December, 2014 the Cash Book of Gopal showed debit balance of 12,000. On comparing the Cash Book with the Pass Book, the following discrepancies were noted :-

(a) Cheques were issued for ₹15,000, but of them cheques for ₹7,700 have not yet been presented.

(b) cheques for ₹8,000 were deposited in bank but of these cheques for ₹2,000 were not recorded not in the Cash Book.

(c ) Cheques deposited in bank but not credited ₹3,800.

(d) A cheque for ₹350 was paid into bank but bank credited the amount with ₹350 by mistake.

(e) Bank received interest on debentures on behalf of Fopal amounting to ₹300.

(f) It was also found that the total of one page on the payment side of the Cash Book was ₹4,520 but it was written on the next page as ₹5,420 but it was written on the next page as ₹5,420.

Prepare a Bank Reconciliation Statement.



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3. On checking the Bank Pass Book it was found that it showed an overdraft Rs. 5,220 as on 31st March, 2019 while as per Ledger it was different. The following differences were noted :

(i) Cheques deposited but not yet credited by the bank Rs. 6,000

Cheques dishonoured and debited by the bank but not given effect of it in the Ledger Rs. 800

(iii) Bank charges debited by the Debit Memo not received fro the bank Rs. 50

(iv) Interest on overdraft excess credited in the

Ldger Rs. 200

(v) Wrongly credited by the bank to account ,  
deposit of some other party Rs. 900

(vi) Cheques issued but not presented for  
payment Rs. 400



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**4.** Following information has been given by  
Rajendra. Prepare a Bank Reconciliation  
Statement as on 31st Dec., 2016, showing  
balance as per cash book :

(i) Debit balance shown by the pass book ₹17,800.

(ii) Cheques of ₹12,600 were issued in the last week of December, but of these ₹14,800 only were presented for payment.

(iii) Cheques of ₹10,750 were deposited in bank, out of them a cheque of ₹4,200 was credited in the first week of January, 2017.

(iv) A cheque of ₹1,200 was debited in the cash book but was not deposited in bank.

(v) Insurance premium paid by bank ₹1,450

(vii) Bank charges and interest charged by bank are ₹ 350.



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5. From the following particulars prepare a bank reconciliation statement of Govil as on 31st December, 2014.

Balance as per Pass Book on 31st December 2014 is 8,500. Cheques for 5,100 were issued during the month of December but of these cheques for 1,200 were presented in the month of January 2015 and one cheque for 200 was not presented for payment. Cheques and cash amounting to 4,800 were deposited 800

into bank directly. The bank credited the merchant for ₹200 as interest and has debited him for ₹30 as bank charges for which there are no corresponding entries in Cash Book.



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**6.** On checking Ram's Cash Book with the bank statement of his overdraft current account for the month of November 2014, you find the following :

(a) Cash Book showed an overdraft of ₹16,200.

(b) The payment side of the Cash Book undercast by ₹500.

( c ) A cheque for ₹13,600 drawn on his saving deposit account has been wrongly recorded as drawn on current account in Cash Book.

(d) Cheques amounting to ₹18,800 drawn and entered in the Cash Book had not been presented.

(e ) Cheques amounting to ₹7,500 sent to the bank for collection though entered in the Cash Book, had not been credited by the bank.

(f) bank charge of ₹150 as per bank statement of account had not been taken in the Cash



Book.

Deividend of the amount of ₹420 had been paid direct to the bank and entered in the Cash Book.

You are requested to arrive at the balance as it would appear in the bank statement as on 30th November 2014.



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7. On 31st March 2015 your bank Pass Book shoed a balance of 6,000 to your credit. Before

that you had issued cheques amounting to 101,500 of which cheques worth ₹2,000 of which cheque of ₹800 paid by you into bank on 29th March is not yet credited in Pass Book. You had also received a cheque for ₹160 which although entered by you in the bank column of the Cash Book, was omitted to be paid into the bank. On 31st March a cheque of ₹250 received by you was paid into the bank but the same was omitted to be entered in the cash book. There was a credit of ₹85 for interest on current account and debit of ₹10 for bank charges. Draw up a Reconciliation Statement

showing adjustment between your Cash Book and Pass book.



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**8.** Prepare bank reconciliation statement of Dinesh on 30th June 2014 with following particulars :

(i) Pass Book showed ba overdraft of ₹15,000 on 30th June 2014.

(ii) A cheque of ₹200 was deposited in bank but not recorded in Cash Book.

(iii) Cheques of ₹17,000 were issued but cheques worth only ₹10,000 were presented for payment up to 30th June 2014.

(iv) Cheques of ₹2,000 were received and recorded in Cash Book but not sent to bank.

(v) Cheques of ₹10,000 were sent to bank for collection, out of these cheques of ₹2,000 and of ₹1,000 were credited respectively on 8th July and 10th July and the remaining cheques were credited before 30th June 2014.

(vi) Bank paid ₹300 fee of Chamber of Commerce on behalf of Dinesh, which was not recorded in Cash Book.

(vii) Bank charged interest on overdraft ₹800 which was not recorded in Cash Book.

(viii) ₹40 for bank charges were recorded two times in Cash Book and bank expenses of ₹35 were not at all recorded in Cash Book.

(ix) total of credit side of bank column of Cash Book was undercast by ₹1,000 by mistake.



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**9. Prepare a Bank Reconciliation Statement as on 31st March 2015 from the following**

informations :

(a) Cash Book Balance (Overdraft) 12,500

(b) Cheques deposited but not recorded in  
Cash Book 2,000

(c ) Cheque received but not sent to Bank  
1,500

(d) Credit side of the bank Column has been  
overcast 60

(e ) Bank charges entered in Pass twice 75

(f) Bills Receivable directly collected by the  
Bank 4,000

(g) Deposited cheques returned dishonoured  
by Bank 1,700

(h) Electricity Bill paid by Bank as per instruction 800

(i) Cheques issued but not presented for payment 5,400

(j) Cheques deposited but not cleared 3,200



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**10.** On 31st March, 2015 the Pass Book of Mr. Janaki Dass showed a credit balance or ₹20,000. Prepare a Bank Reconciliation Statement from the following information :

(i) Cheques amounting to ₹15,000 were drawn in March 2015, out of which cheques for ₹5,500 were presented for payment on 3rd April.

(ii) A cheque for ₹5,475 was deposited into the bank, but wrongly entered in the Cash Book as ₹5,745.

(iii) A cheque of ₹5,000 which was received from a customer was entered in the cash column of the Cash Book in March 2015 but was omitted to be banked in the month of March.

(vi) A B/P of ₹10,000 was retired by the bank



under a rebate of ₹100 but the full amount of bill was credited in the Cash Book twice ₹200.



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**11.** Prepare a Bank Reconciliation Statement from the following particulars as on 31st March 2015 :

(i) Cheques were deposited into bank of 25th March for ₹20,000. Out of these cheques for ₹8,000 were cleared on 4th April, cheques for ₹6,000 on 6th April and one cheque for ₹1,400

was dishonoured on 7th April.

(ii) Cheques amounting to ₹12,000 were issued in March, out of which cheques for ₹2,000 were encashed upto 31st March.

(iii) A bill for ₹5,000 (discounted with the bank in January) Dishonoured on 30th March 2015 and noting charges paid by bank ₹50. No information regarding the dishonour was received from the bank in March 2015.

(iv) Cheque issued to a creditor for ₹2,000 was through mistake entered in the cash column of the Cash Book. The same has not been presented for payment till today.

(v) Receipt side of the Cash Book (bank column) was undercast by ₹100.

(vi) Bank has paid a bill payable amounting to ₹2,500 but it has not been entered in the Cash Book.

(vii) A cheque for ₹2,000 issued to Mr. X was omitted to be recorded in Cash Book.

(viii) Dr. balance as per Pass Book was ₹7,200.



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**12.** From The following particulars prepare bank reconciliation statement as on 31st March 2015.

(a) Debit balance as per Cash Book ₹1,500

(b) A cheque for ₹2,000 issued I favour of X has not been presented for payment.

(c ) A bill for ₹4,000 retired by bank under a rebate of ₹120. The full amount of the bill was credited in Cash Book.

(d) A cheque for ₹750 deposited in bank has been dishonoured.

(f) Payment side of Cash Book has been undercast by ₹100.



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**13.** Raghav & Co. have two bank accounts, Account No. I and Account No. II. From the following particulars relating to Account No. I, find out the balance on that account on December 31, 2016 according to the Cash Book of the firm.

(i) Cheques paid into bank prior to December

31, 2016, but not credited until after that date for ₹10,000

(ii) Transfer of funds from Account No. II to Account No. I recorded by the bank on December 31, 2016 but entered in the Cash Book after that date for ₹8,000.

(iii) Cheques issued prior to December, 31 2016 but not presented until after that date for ₹7,429.

(iv) bank charges debited by bank not entered in the Cash Book for ₹200.

(v) Interest debited by the bank not entered in

the Cash Book ₹580.

(vi) Overdraft as per Pass Book ₹18,990



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**14.** From the following particulars, prepare a  
Bank Reconciliation Statement of Alpha  
Electronic Motor Private Ltd. As on 30th  
September, 2014 :

(a) Overdraft on 30th September 2014 as per  
Pass Book ₹10,000.

(b) Cheque deposited in the bank but not

recorded in Cash Book ₹100.

(c ) Cheque received and recorded in the Cash Book but not sent to bank for collection ₹1,000.

(d) Several cheques were drawn in the last week of September, totalling ₹15,000, of these cheques totalling only ₹9,000 were chashed before 30th September.

(e) Similarly, several cheques, totalling ₹9,000 were sent for collection, of these, cheques of the volue of ₹1,500 were credited on 5th October and ₹2,000 on 7th October, balance being credited before 30th September.



(f) Fees of ₹250 was paid directly by the bank but was not recorded in the Cash Book.

(g) In the Cash Book, a bank charge of ₹30 was recorded twice while another bank charge of ₹50 was not recorded at all.

(h) Interest of ₹1,400 was charged by the bank but was not recorded in the Cash Book .



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**15.** The following information relate to the business of Mohit Raina, who requests you to

prepare his amended Cash Book and reconcile his Cash Book balance with his Pass Book balance :

Balance as per Cash Book (Cr.) 40,000

Unpresented cheques 72,000

Uncredited cheques 13,000

you been given the following additional information :

(a) The debit side of the Cash Book (Bank Column) has been undercast by ₹25,000.

(b) A cheque for ₹10,000 paid to a creditor has been wrongly entered in the Cash Column.

(c ) Bank commission and other charges

₹4,000 have not been recorded in the Cash Book.



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**16.** The bank statement of Mr. James Flint showed an overdraft to the tune of ₹60,400 as on 31-12-2014. Cash Book showed a debit balance of ₹2,00,120 as on the same date. The following further facts are available :

(a) Cheque issued to Tax Consultants was not cashed till 31-12-2014.

(b) Cheque issued to Management

Consultancy Services was cashed on 14-1-2015.

(c ) Cheque received from M/s General Studies

and deposited into the bank was credited in

the account on 3-1-2015.

(d) Dividend warrant deposited on 29-12-2014.

(e ) Bank charge not adjusted in books of Mr.

Flint till 31-12-2014

(f) Interest credited by the bank not adjusted

in the books till 31-12-2014.

Prepare a Bank Reconciliation Statement of Mr.

James Flint as on 31-12-2014.



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17. The following facts were extracted as at 31st December 2014 from the books of Rajesh Dogra who keeps a double column Cash Book :

Bank balance as per Cash Book (overdrawn)

32,000

Balance as per bank statement ( in favour )

24,000

₹200 commission charged by bank on outstation cheques yet to be taken into account.

A cheque for ₹11,000 paid to Shashi Bhushan

wrongly entered in the cash column.

Debit side of Cash Book (bank column) undercast by ₹1,000. Cheques received from customers ₹10,400 deposited on 31-12-2014 but credited by the bank on 2-1-2015.

Cheques issued to suppliers ₹76,600 during 2014 not yet presented for encashment.

prepare a Bank reconciliation Statement as at 31-12-2014.



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**18.** Prepare a bnk Reconciliation Statement in the books of Bharti as on 31st January 2017.

(a) Balance as per Pass Book as on 31st January, 2017 was ₹62,500.

(b) Cheque of ₹17,800 was issued by her on 28th January 2017 but this was not presented for payment till 31st January 2017.

(c ) A cheque of ₹4,000 issued to Mr. Rahim, was taken in the cash column.

(d) A cheque of ₹ 15,000 was paid into bank but was omitted to be entered in the chas book.

(e ) The bank has charged ₹55 as its commission and has allowed interest ₹50.



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**19.** Prepare a Bank Reconciliation Statement as on 31st Dec., 2012 from the following transactions :

(i) Bank overdraft as per Pass Book ₹22,000 as on 31st Dec.

(ii) On 28th Dec., cheques had been issued for ₹50,000 of which cheques worth ₹6,000 only



had been encashed upto 31st Dec.

(iii) Cheques amounted to ₹4,500 had been paid into the bank for collection but out of these only ₹1,000 had been credited in the Pass Book.

(iv) The bank has charged Rs. 1, 500 as interest on overdraft and the intimation of which has not been received as yet.

(v) Bank has collected Rs. 1, 600 directly in respect of interest of interest on investment.

(vi) A cheque of Rs. 1,200 has been debited in bank column of Cash Book, but it was not sent to bank at all.



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**20.** While comparing the cash book of Mayank with the bank pass book on 30th September, 2016 you find the following :

(i) The bank pass book showed a debit balance of ₹15,000.

(ii) Bank paid insurance premium ₹2,000, but it was recorded as ₹200 only in cash book.

(iii) Cheques issued in favour of suppliers in September, 2016 amounted to ₹55,000, but cheques of ₹50,000 only were presented for

payment upto 30th September, 2016.

(iv) Direct deposit of ₹10,000 in Mayank's bank account by a customer on 25th September, 2016 had not been recorded in the cash book.

(v) Dividend collected by bank, but not recorded in cash book ₹1,000.

(vi) Bank charged ₹300 for its services, but they were yet to be recorded in cash book.

(vii) Cheques amounting to ₹78,000 were deposited with bank in the last week of September, 2016 but cheques for ₹51,000 only had been cleared before 1st October, 2016.

Prepare the bank reconciliation statement

ascertaining bank balance/overdraft as per cash book.



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**21.** On 30th June, 2016, the pass book of Nataraj showed a bank overdraft of 46,000. The following additional information is available. You are required to prepare a bank reconciliation statement as on the above mentioned date :

(i) Out of total cheques issued, cheques for

₹22,000 have not been presented for payment so far.

(ii) Cheques paid into bank for collection, but not yet cleared total ₹31,000.

(iii) Bank has charged ₹2,300 as interest on overdraft : it does not appear in chsh book.

(iv) A customer has directly deposited ₹8,300 with bank in Nataraj's account for which there is no entry in cash book.

(v) Dividend on shares collected by bank and credited in the pass book amounts to ₹2,000 for which no intimation has been given to Nataraj so far.

(vi) A bill for ₹10,000 discounted with the bank was dishonoured on maturity. Bank has debited nataraj with ₹10,100 including ₹100 for noting charges, the transaction has not yet been recorded in cash book.



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**22.** On 31 December, 2014, pass book shows debit balance of ₹7,500. From the following particulars, prepare a Bank Reconciliation Statement :

(a) Cheques paid in for collection amounted to ₹20,600 but cheques of ₹7,800 were credited on 3rd January, 2015,

(b) A cheque of ₹1,000 debited in cash book was omitted to be banked.

(c ) Cheques of ₹7,800 were drawn on 27th December of which cheques of ₹2,400 were cashed upto 31st December.

(d) A cheque of ₹800 was banked and credited, but omitted to be recorded in cash book.

(e ) A chequed interest on Overdraft ₹650.



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**23.** From the following particulars make out the Bank Reconciliation Statement as on 31st December 2016.

(a) Pass book showed a credit balance of ₹15,000 on 31st December 2016.

(b) Cheques of ₹17,500 were issued but cheques of ₹12,000 only presented for payment till 31st December.

(c) Cheques of ₹10,000 were sent to the bank for collection. Out of which cheques of ₹2,000 were credited in the month of January 2017.

(d) Bank paid ₹300 as per standing



instructions but not recorded made in the cash book.

(e ) Bank charged interest on overdraft ₹800 and it was entered twice in pass book by bank.

(f) ₹40 as bank charges not recorded in the cash book.

(g) Bank receives ₹200 as interest on debentures, but no information being sent to the customer.



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1. What is the reason that cheques deposited into bank but not yet credited by bank are not recorded in the amended cash book ?



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2. What is the reason that cheques deposited into bank but dishonoured by the bank are recorded in the amended cash book ?



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3. Cheques issued but not presented for payment are resorded on not recorded in an amended cash book ? Give reason for your answer.



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4. A cheque to ₹32,000 sent to bank for collection has been recorded in the cash book as ₹23,000. Will it be recorded in the ameded cash book ?





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5. A cheque to ₹250 have been recorded twice in the pass book. Wil they be recorded in the amended cash book ?



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