



K V MATRIC. HR. SEC. SCHOOL

CREATIVITY * PROSPERITY * ACHIEVEMENT
KURUMBAPALAYAM, COIMBATORE – 641 107.

UNIT – 8

8. BANK RECONCILIATION STATEMENT.

SUM No. 1/172.

BANK RECONCILIATION STATEMENT OF JAYAKUMAR AS ON 31ST DECEMBER, 2016

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|--------------------------------------|------------|--------------|
| Balance as per cash book | | 7,130 |
| Add: | | |
| Direct deposited by customer | 800 | 800 |
| | | 7,930 |
| Less : | | |
| Cheque deposited but not cleared | 1,000 | 1,000 |
| BALANCE AS PER BANK STATEMENT | | 6,930 |



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SUM No. 2/172.

BANK RECONCILIATION STATEMENT OF KAMAKSHI TRADERS AS ON 31ST MARCH, 2018

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|--|------------|--------------|
| Balance as per cash book (Debit Balance) | | 10,500 |
| Add: | | |
| Cash deposited by a customer but not recorded | 1,000 | 1,000 |
| | | 11,500 |
| Less : | | |
| Cash deposited into bank | 5,500 | |
| Cheque issued and presented for payment | 7,000 | |
| Bank charges | 200 | 12,700 |
| OVERDRAFT BALANCE AS PER BANK STATEMENT | | 1,200 |



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CREATIVITY * PROSPERITY* ACHIEVEMENT
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SUM No. 3/173.

BANK RECONCILIATION STATEMENT AS ON 31ST DECEMBER, 2017.

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|---|------------|---------------|
| Balance as per cash book | | 15,000 |
| Add: | | |
| Cheque Issued but not presented | 1,500 | |
| Dividend Received | 200 | |
| Net payment entered in twice in cash book | 300 | 2,000 |
| | | 17,000 |
| Less : | | |
| Cheque deposited but not yet credited | 1,000 | |
| Direct payment made by bank for rent | 1,000 | |
| Locker rent charged by the bank | 1,200 | |
| Wrong debit given by the bank | 500 | 3,700 |
| BALANCE AS PER BANK STATEMENT | | 13,300 |



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KURUMBAPALAYAM, COIMBATORE – 641 107.

SUM No. 4/173.

BANK RECONCILIATION STATEMENT OF RAHEEM TRADERS AS ON 31ST MARCH, 2018,

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|--|------------|-----------------|
| Overdraft as per cash book | | 2,500 |
| Add: | | |
| Insurance premium paid | 1,000 | 1,000 |
| | | 3,500 |
| Less : | | |
| Interest on debentures received by the bank | 700 | |
| Amount received by bank through RTGS amounting | 2,00,000 | |
| cheques issued but not presented for payment | 1,800 | 2,02,500 |
| | | |
| BALANCE AS PER BANK STATEMENT | | 1,99,000 |



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SUM No. 5/173.

BANK RECONCILIATION STATEMENT AS ON 31st DECEMBER, 2017.

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|--|------------|---------------|
| Bank Overdraft as per cash book | | 20,000 |
| Add: | | |
| Cheques deposited but not yet credited | 4,000 | |
| Interest on overdraft | 2,000 | |
| Amount wrongly debited by bank | 300 | |
| cheque deposited but dishonoured | 2,000 | 8,300 |
| | | 28,300 |
| Less : | | |
| Cheque issued but not yet presented | 1,000 | |
| Rent collected by the bank | 500 | |
| Cheque issued but dishonoured | 5,000 | 6,500 |
| OVERDRAFT AS PER BANK STATEMENT | | 21,800 |



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SUM No. 6/174.

BANK RECONCILIATION STATEMENT AS ON 31st MARCH, 2018.

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|--|------------|---------------|
| Bank Balance as per Bank Statement | | 15,000 |
| Add: | | |
| Bank charges not recorded in the cash book | 250 | |
| Interest charged by bank | 500 | |
| Bank paid insurance premium | 300 | |
| Cheques deposited but not yet credited | 900 | 1,950 |
| | | 16,950 |
| Less : | | |
| Cheques issued but not yet presented for payment | 2,500 | 2,500 |
| | | 14,450 |
| BALANCE AS PER CASH BOOK | | 14,450 |



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CREATIVITY * PROSPERITY * ACHIEVEMENT
KURUMBAPALAYAM, COIMBATORE – 641 107.

SUM No. 7/174.

BANK RECONCILIATION STATEMENT AS ON 31st MARCH, 2018.

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|--|------------|--------------|
| Balance as per Bank Statement | | 5,000 |
| Add: | | |
| Cheques deposited but not yet cleared | 800 | |
| Credit side of cash book was undercast | 700 | |
| Insurance premium paid by Bank | 1,000 | 2,500 |
| | | 7,500 |
| Less : | | |
| Amount received by Bank | 3,000 | |
| Cheques issued but not yet presented for payment | 2,000 | |
| Subsidy received directly by the bank | 10,000 | 15,000 |
| OVERDRAFT BALANCE AS PER CASH BOOK | | 7,500 |

SUM No. 8/174 & 175.



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BANK RECONCILIATION STATEMENT OF SIMON TRADERS AS ON 31st MARCH, 2018.

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|---------------------------------------|------------|-----------|
| Debit Balance as per Bank Statement | | 2,500 |
| Add: NIL | | 0 |
| | | 2,500 |
| Less : | | |
| Cheques deposited but not yet cleared | 10,000 | |
| Payment through net banking | 2,000 | 12,000 |
| BALANCE AS PER CASH BOOK | | 9,500 |



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SUM No. 9/175.

BANK RECONCILIATION STATEMENT AS ON 31st MARCH, 2018.

| PARTICULARS | AMOUNT (₹) | AMOUNT(₹) |
|--|------------|-----------------|
| Overdraft Balance as per Bank Statement | | 1,26,640 |
| Add: | | |
| Cheques issued but not yet presented for payment | 23,360 | |
| Interest on investment collected by the bank | 24,000 | 47,360 |
| | | 1,74,000 |
| Less : | | |
| Interest on overdraft entered but not recorded | 3,200 | |
| Bank charges entered | 600 | |
| Cheques deposited into the bank but not yet credited | 43,400 | 47,200 |
| OVERDRAFT BALANCE AS PER CASH BOOK | | 1,26,800 |



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KURUMBAPALAYAM, COIMBATORE – 641 107.

SUM No. 10/175.

BANK RECONCILIATION STATEMENT AS ON 31st MARCH, 2017.

| PARTICULARS | AMOUNT (₹) | AMOUNT (₹) | AMOUNT (₹) |
|---|------------|------------|--------------|
| Balance as per Bank Statement | | | 2,250 |
| Add: | | | |
| Amount ₹ 700 withdrawn by the proprietor was wrongly entered (1700-700) | | 1,000 | |
| Cheque Issued but not yet presented for payment : | | | |
| Pooja | 4,200 | | |
| Sam | 2,000 | | |
| Raheem | 1,100 | | |
| Rent | 1,100 | 8,400 | |
| Interest Credited by the Bank | | 900 | 10,300 |
| | | | 12,550 |
| Less : Cheques deposited but not yet credited | | | |
| Pavithra | 3,400 | | |
| Mani | 1,100 | | |
| Shankar | 350 | 4,850 | |
| Bank Charges debited by Bank | | 15 | 4,865 |
| | | | |
| BALANCE AS PER BANK STATEMENT | | | 7,685 |