

**CLASS XI**  
**BANK RECONCILIATION STATEMENT**  
**WORKSHEET 1**

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1. The bank column of a cash book showed a debit balance of ₹ 49000 on June 30, 2015. Entries in the cash book and the pass book were compared and the following differences were noticed:
    - a) Cheques of Shyam ₹ 9000 and of Mohan ₹ 15000 were deposited but were not collected upto June 30, 2015.
    - b) Ramesh, a creditor, deposited a cheque of ₹ 8000 directly into the bank.
    - c) Bank allowed an interest of ₹ 500
    - d) Cheque for ₹ 10000 issued to Radhey Shyam was not presented for payment.
    - e) Bank debited the account by ₹ 6000 being insurance premium
    - f) Bank debited the account by ₹ 100, being bank charges.
  
  2. On 31<sup>st</sup> March, 2016 the pass book of Mr. Menon's Current Account showed a credit balance of ₹ 20000. Prepare B  
    - a) Mr. Menon issued a cheque of ₹ 300 on 25<sup>th</sup> March but this was not presented for payment whereas this was recorded twice in the cash book.
    - b) A cheque of ₹ 200 drawn on his savings deposit account has been shown as drawn on the current account in the cash book.
    - c) A cheque of ₹ 285 issued on 28<sup>th</sup> March, was entered in the cash column.
    - d) In the pass book, a bank charge of ₹ 25 was recorded twice while another bank charge of ₹ 17 was not recorded in the cash book.
    - e) Bank paid LIC premium of ₹ 1500 as per standing instructions.
  
  3. Prepare a BRS of Mr. Jayan as on 31<sup>st</sup> March 2015 from the following information:
    - a) Balance as per pass book is ₹ 10000
    - b) Bank collected a cheque of ₹ 500 on behalf Jayan but wrongly credited to Jayant Account.
    - c) Bank recorded a cash deposit of ₹ 2589 as ₹ 2598
    - d) Withdrawal column of the pass book under cast by ₹ 100
    - e) The credit balance of ₹ 1500 as on page 10 of the pass book was recorded on page 11 as a debit balance.
    - f) The payment of a cheque of ₹ 350 was recorded twice in pass book
    - g) The pass book showed a credit for a cheque of ₹ 1000 deposited by Jayant.
    - h) Dividend directly collected by bank ₹ 125.
  
  4. Prepare BRS from the following:
    - a) Overdraft as per cash book ₹ 180000
    - b) Overdraft as per pass book ₹ 213900
    - c) Cheque deposited into the bank but no entry passed in the cash book ₹ 3000
    - d) Cheque received and entered into cash book but not sent to the bank ₹ 10000
    - e) Credit side of the bank column casted short ₹ 1000
    - f) Insurance premium paid directly by the bank understanding order ₹ 5000
    - g) Bank charges entered in the cash book twice ₹ 100
    - h) Cheque received returned by the bank but no entry passed ₹ 4000
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- i) Cheque issued returned on technical grounds ₹ 3000
- j) Bill discounted dishonoured ₹ 40000
- k) Bills receivable directly collected by the bank ₹ 20000.

5. Prepare BRS as on 30<sup>th</sup> June 2015 for Jyothi sales private Ltd.

- a) Bank overdraft as per cash book on 30<sup>th</sup> June 2015, ₹ 110 450
- b) Cheques issued on 20<sup>th</sup> June, 2015 but not yet presented ₹ 15000
- c) Cheques deposited but not yet credited by the bank ₹ 22750
- d) Bills for collection not advised by the bank but credited to the account ₹ 47200
- e) Interest debited by bank on 27<sup>th</sup> June, 2015 but no advice received ₹ 12115.
- f) Subsidy received from the authorities by the bank on our behalf credited to the account ₹ 22000
- g) Amount wrongly debited by the bank ₹ 2400
- h) Amount wrongly credited by the bank ₹ 5000.

6. You are given the following particulars:

- a) Debit balance in the bank column as per the cash book on 31<sup>st</sup> March 2016 was ₹ 50000.
  - b) Cheques and drafts deposited into bank but not collected ₹ 5000
  - c) Cheques of ₹ 10000 were issued but not presented for payment.
  - d) Bank charges of ₹ 50 for expenses which were not yet entered in the cash book
  - e) Interest on investment ₹ 3000 was collected by the bank but not yet entered in the cash book.
- Pass necessary entries in the cash book and then prepare a BRS on 31<sup>st</sup> March, 2016.

7. From the following information supplied by Gokul, prepare BRS as on December 31<sup>st</sup>, 2015.

- a) Bank overdraft as per the pass book ₹ 16500
- b) Cheques issued but not presented for payment ₹ 8750.
- c) Cheques deposited with the bank but not collected ₹ 10500
- d) Cheques recorded in the cash book but not sent to the bank for collection ₹ 2000
- e) Payment received from customers directly by the bank ₹ 3500
- f) Bank charges debited in the pass book ₹ 200
- g) Premium on life policy of Gokul paid by the bank on standing advice ₹ 1980
- h) A bill of ₹ 3000 discounted with bank in November dishonoured on December 31<sup>st</sup>, 2006 and noting charges paid by the bank ₹ 100.

8. On comparing the Cash Book of Mr. Seigal with the Bank Pass Book, the following discrepancies were noted:

- (a) Out of ₹ 20, 500 paid in cash and by cheques into the bank on 27<sup>th</sup> March, cheque amounting to ₹ 7,500 was collected on 7<sup>th</sup> April.
  - (b) Cheque and cash amounting to ₹ 4,800 were deposited in bank on 26<sup>th</sup> March but credit was given for ₹ 3, 800 only.
  - (c) Out of cheques amounting to ₹ 7,800 drawn on 26<sup>th</sup> March, a cheque for ₹ 2, 500 was encashed on 3<sup>rd</sup> April.
  - (d) Cheques issued to creditor amounting to ₹ 20, 000 on 25<sup>th</sup> March of which cheques worth ₹ 3, 000 were presented to bank up to 31<sup>st</sup> March.
  - (e) A cheque for ₹ 1,000 entered in cash book but omitted to be banked on 31<sup>st</sup> March.
  - (f) A cheque for ₹ 600 deposited into bank but omitted to be recorded in cash book and was collected by the bank on 30<sup>th</sup> March.
  - (g) A bill receivable for ₹ 520 previously discounted (discount 20) with the bank had been dishonoured but advice was received on 1<sup>st</sup> April.
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- (h) A bill for ₹ 10000 was retired/paid 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.
- (i) A cheque of ₹ 1,080 credited in the pass book on March 28 being dishonoured is debited again in the pass book on 1<sup>st</sup> April. There was no entry in the cash book about the dishonor of the cheque until 15<sup>th</sup> April.
- (j) A cheque of ₹ 200 drawn on his savings deposit account has been shown as drawn on current account in cash book

Prepare a Bank Reconciliation Statement as at 31<sup>st</sup> March 2015 if the balance as per cash book on 31<sup>st</sup> March 2010 was 39,570

9. The bank overdraft of Wills Ltd., on December 31, 2014 as per cash book is ₹ 18,000  
From the following information, Ascertain the adjusted cash balance and prepare bank reconciliation statement

- (i) Unpresented cheques ₹ 6,000
- (ii) Uncleared cheques ₹ 3,400
- (iii) Bank interest debited in the passbook only ₹ 1,000
- (iv) Bills collected and credited in the passbook only ₹ 1,600
- (v) Cheque of Arun traders dishonoured ₹ 1,000
- (vi) Cheque issued to Kapil & Co. not yet entered in the ₹ 600 of cash book.

10. The following is the summary of a cash book for December, 2014.

#### Cash Book (Bank Column)

	₹		₹
To Receipts	13221	By Balance b/d	6849
To Balance c/d	4986	By Payments	11358
	18207		18207

All receipts are banked and payments are made by cheques. On investigation the following are observed:

- Bank charges of ₹ 1,224 entered in the bank statement have not been entered in cash book.
- Cheques drawn amounting to ₹ 2,403 have not been presented to the bank for payment.
- Cheques received totalling ₹ 6,858 have been entered in the cash book and deposited in the bank, but have not been credited by the bank until January, 2005.
- A cheque for ₹ 198 has been entered as a receipt in the cash book instead of as payment.
- A cheque for ₹ 225 has been debited by the bank in error.
- A cheque received for ₹ 720 has been returned by the bank and marked "No funds available", no adjustment had been made in the cash book.
- All dividends receivable are credited directly to the bank account. During December, an amount of ₹ 558 was credited by the bank and no entry is made in the cash book.
- A cheque drawn for ₹ 54 has been incorrectly entered in the cash book as 594.
- The balance brought forward should have been ₹ 639.
- The bank statement as on December, 31, 2004 showed an overdraft of ₹ 10,458.

- (a) You are required to prepare an amended cash book and  
(b) Prepare a bank reconciliation statement as on Dec. 31, 2014.