

**CLASS ASSIGNMENT , XI, 2016-2017**  
**TOPIC: BANK RECONCILIATION STATEMENT**

Q1 Complete the Bank Reconciliation Statement from the following particulars of Messer's CA Ltd. and find the Bank Balance shown by their Cash Book on 30<sup>th</sup> September, 2016 . The Pass Book shows ₹ 21,000 credit balance as on 30<sup>th</sup> September, 2016

S.No.	Particulars	Plus Amount ₹	Minus Amount ₹
1	balance as per _____ Book		
2	A post-dated cheque for ₹ 600 has been debited in the bank column of the Cash Book but could not have been presented in any case.		
3	Four cheques totaling to ₹ 2,400 sent to bank have not yet been collected while a fifth cheque for ₹ 800 deposited in the account has been dishonoured on 3 <sup>rd</sup> October .		
4	A bill for ₹ 2,000 was retired by the bank under a rebate of ₹ 30 but the full amount of the bill was credited in the bank column of the Cash Book on 1 <sup>st</sup> October, 2016.		
5	A cheque of ₹ 6480 credited in the Pass Book on September 28 <sup>th</sup> , being dishonoured is debited again in the Pass Book on 1 <sup>st</sup> October. There was no entry in the Cash Book about the dishonor of the cheque until 15 <sup>th</sup> October.		
6	Bankers have credited his account with ₹ 1,680 for interest collected by them on his behalf, but the same has been debited in his Cash book .		
7	The Pass Book showed a credit for a cheque of ₹4,300 deposited by Messers AC (another customer of the bank)		
8	Withdrawal column of the Pass Book under casted by ₹ 100 on page 201 and Overcastted in Bank column on page 302 by ₹300.		
9	The credit balance of ₹ 1,500 as on page 5 of the Pass Book was recorded on page 6 as the debit balance of ₹5,100.		
10	The Payment of cheque of ₹ 3,500 was recorded twice in the Pass Book as ₹4,500.		

