Q. 31. Prepare bank reconciliation statement of Dinesh on 30th June 2024 with following particulars :

(*i*) Pass Book showed an overdraft of ₹15,000 on 30th June 2024.

(*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.

(*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.

(*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.

Q. 18. From the following Particulars, prepare Bank Reconciliation Statement as on 31st March, 2019.

(*i*) Pass book showed a credit balance of ₹12,560.

(*ii*) Cheque paid into bank but omitted to be recorded in cash book ₹3,200.

(*iii*) The payment side of bank column of cash book was undercast by ₹200.

(*iv*) There was a debit of ₹500 for bank charges and a credit of ₹700 for Interest allowed by bank.

(*v*) Cheques amounting to ₹8,500 were issued out of which cheques amounting to ₹2,500 were presented for payment in April.

(*vi*) Cheque issued to a creditor returned dishonoured on technical grounds ₹1,000.

(*vii*) Two cheques for ₹800 each were issued to seller of goods but only one cheque was recorded in cash book.

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Q. 37. From the following particulars, prepare a Bank Reconciliation Statement of Alpha Electronic Motor Private Ltd. as on 30th September, 2024 :

(*a*) Overdraft on 30th September 2024 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 cashed before 30th September.

(*e*) Similarly, several cheques, totalling ₹9,000 were sent for collection; of these, cheques of the value 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.

Q. 34. Prepare a Bank Reconciliation Statement from the following particulars as on 31st March 2025 :

(*i*) Cheques were deposited into bank on 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*) 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.

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

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

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