

**Cash Book****Bank Statement**

v. Twice recording 100	i. Balance 80,000	ii. Not send check 10,000
vii. Direct collection 20,000	iii. Cast short 1,000	x. Uncredited 8,000
ix. Dishonored check 3,000	iv. Life Insurance Policy 5,000	
	vi. Dishonored check 4,000	
	viii. Twice recording 6,000	

**Chand Bibi Ltd****Bank Reconciliation Statement***As on December 31<sup>st</sup>, 2016*

i. Balance As per Cash Book (Cr)		80,000
<b>Add:</b>		
iii. Credit side of the cash book cast short	1,000	
iv. Premium on Life Insurance Policy paid on standing order	5,000	
vi. Customer's check returned by the bank as dishonored	4,000	
viii. Check received entered twice in the cash book	6,000	
ii. Check recorded for collection but not sent to the bank	10,000	
x. Check was not collected by bank	8,000	34,000
		<b>114,000</b>
<b>Less:</b>		
v. Bank Charges recorded twice in the cash book	100	
vii. Bill Receivable collected by the bank directly on the behalf of company	20,000	
ix. Check issued but dishonored on technical grounds	3,000	(23,100)
Balance As per Bank Statement (Dr)		<b>Rs. 90,900</b>

# Bank Reconciliation Problems And Solutions

**S C Gupta**



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*Problems & Solutions in Advanced Accountancy Volume I, 6th Edition* Maheshwari S.N. & Maheshwari S.K., 2009-11-01  
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