

Example of Bank Reconciliation Statement

Bank: ABC Bank

Account No. : Current Account 012-123456-001

Bank Reconciliation Statement

(as at 31.1.20X1)

		HK\$	Record subsequent clearance of <u>reconciling items</u>
Balance per Cash Book:		123,456	
Add:			
Unpresented cheques			
• Cheque No. 123393	400		Cheque presented on 2.2.20X1
• Cheque No. 123394	2,000		Cheque presented on 3.2.20X1
Credit Transfer			
• Management Fees	1,000	3,400	Recorded in cash book on 5.2.20X1
Less:			
Bank Lodgement not shown on Bank Statement			
• Cheques deposited on 31.1. 20X1	1,000		
Dishonoured Cheque	1,000		Adjusted cash book on 3.2.20X1.
Bank Charges	50		Handling fee for dishonoured cheque. Recorded in cash book on 3.2.20X1.
Autopay of electricity bill	20,000	22,050	Autopay effected on 31.1.20X1. Recorded in cash book on 3.2.20X1
Balance per Bank Statement		<u>104,806</u>	

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Bank Reconciliation Statement Problems And Solutions Pdf

Michael Brown



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