

Example of Bank Reconciliation Statement

Bank: ABC Bank

Account No. : Current Account 012-123456-001

Bank Reconciliation Statement

(as at 31.1.2001)

	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 2.2.2001
• Cheque No. 123394	2,000	Cheque presented on 3.2.2001
Credit Transfer		
• Management Fees	1,000	Recorded in cash book on 5.2.2001
	3,400	
Less:		
Bank Lodgement not shown on Bank Statement		
• Cheques deposited on 31.1. 2001	1,000	
Dishonoured Cheque	1,000	Adjusted cash book on 3.2.2001.
Bank Charges	50	Handling fee for dishonoured cheque. Recorded in cash book on 3.2.2001.
Autopay of electricity bill	20,000	Autopay effected on 31.1.2001. Recorded in cash book on 3.2.2001
	22,050	
Balance per Bank Statement	104,806	

Prepared by :	Approved by :
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Bank Reconciliation Statement Problems And Solutions Pdf

RS Peters



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