**Class 11 (Accountancy)**

**Chapter-Bank Reconciliation Statement**

**1**. Prepare a bank reconciliation statement of Mr. Goutham from the following data as on 31.12.2013.

a) Balance as per cash book 12,500

b) Cheques issued but not presented for payment 900

c) Cheques deposited in bank but not collected 1,200

d) Bank paid insurance premium 500

e) Direct deposit by a customer 800

f) Interest on investment collected by bank 200

g) Bank charges 100

**2**. From the following particulars, ascertain the bank balance as per cash book of Mr.Muthu as at 31st March 2013.

a) Credit balance as per pass book as on 31.3.2013 Rs. 2,500.

b) Bank charges of Rs.60 had not been entered in the cash book.

c) Out of the cheques of Rs.3,500 paid into the bank, a cheque of Rs.1,000 was not yet credited by the banker.

d) Out of the cheques issued for Rs.4,500, cheques of Rs.3,800 only were presented for payment.

e) A divident of Rs.400 was collected by the banker directly but not entered in the cash book.

f) A cheque of Rs.600 had been dishonoured prior to 31.3.2013,but no entry was made in the cash book.

**3.**From the following particulars, ascertain the balance that would appear in the Bank Pass Book of Cotton World Ltd. at 31st December, 2012.

a) The bank overdraft as per Cash Book on 31st December, Rs. 1,26,800.

b) Interest on overdraft for 6 months ending 31st December, Rs.3,200 is entered in the Pass Book.

c) Bank charges of Rs.600 for the above period are debited in the Pass Book.

d) Cheques issued but not cashed prior to 31st December, amounted to Rs.23,360.

e) Cheques paid into bank but not cleared before 31st December, were for Rs. 43,400.

f) Interest on investments collected by the bank and credited in the Pass Book, Rs. 24,000.

**4**.From the following particulars, ascertain the balance that would appear in the Bank Pass Book of Cotton World Ltd. at 31st December, 2012.

a) The bank overdraft as per pass book Rs. 1,26,640

b) Interest on overdraft for 6 months ending 31st December,Rs.3,200 is entered in the Pass Book.

c) Bank charges of Rs.600 for the above period are debited in the Pass Book.

d) Cheques issued but not cashed prior to 31st December, amounted to Rs.23,360.

e) Cheques paid into bank but not cleared before 31stDecember, were for Rs. 43,400.

f) Interest on investments collected by the bank and credited in the Pass Book, Rs. 24,000.

**[Answer 1: Balance as per pass book Rs. 12,600]**

**[Answer 2: Balance as per cash book Rs. 3,060]**

**[Answer 3: Overdraft as per pass book Rs. 1,26,640]**

**[Answer 4: Bank overdraft per Cash Book on 31st December, Rs. 1,26,800.]**