

Worksheet: Bank reconciliation statement

Q1

Bank reconciliation statement
as on March 31, 2023

Particulars	Plus items	Minus items
1. Bank balance as per cash book Rs. 50,000		
2. Cheques issued but not presented for payment Rs. 6,000		
3. The bank had directly collected dividend of Rs. 8,000 and credited to bank account but was not entered in the cash book.		
4. Bank charges of Rs. 400 were not entered in the cash book.		
5. A cheques for Rs. 6,000 was deposited but not collected by the bank		

Q2: While preparing bank reconciliation statement from the negative balance of pass book, indicate whether the following items will be shown on Plus column or Minus column

1. Cheque issued but not yet cashed by customers.
2. Cheques paid into the bank but not yet cleared by the bank.
3. Cheques directly deposited by the debtors to our account in the bank.
4. Payment by debtors credited in the pass book but not debited in the cash book.
5. Interest on overdraft debited by the bank.

Q3

Bank reconciliation statement
as on March 31, 2023

Particulars	Plus items	Minus items
1. Cr balance as per Pass book Rs. 7,800		
2. Bank interest credited by the bank Rs. 400		
3. Insurance premium paid by the bank Rs. 2,000 as per standing instructions		
4. A cheques for Rs. 6,000 was deposited but not collected by the bank		
5. Directly deposited by a customer Rs. 4000		

Q4: While preparing bank reconciliation statement from the negative balance of cash book, indicate whether the following items will be shown on Plus column or Minus column

1. Payment made by the bank on our behalf.
2. Dividends and interest collected by the bank
3. Bank charges or collection charges.
4. Cheques entered into cash book but omitted to be banked.
5. Cheques paid into bank but omitted to be entered in the cash book.