

Date :	FYJC	Duration: 1 Hr. 15 Min.
Marks : 20	<b>Subject : Book Keeping and Accountancy</b> <b>Bank Reconciliation Statement</b>	Set No. :

**SOLUTION****Q.1. Give technical terms :****(04)**

1. Month
2. Cash book, Pass book
3. Credit
4. Debit

**Q.2. Bank Reconciliation Statement as on 31<sup>st</sup> December. 2010**

Particulars	Amount (₹)	Amount (₹)	
Overdraft (Cr.) as per Cash book		7,560	
Add : Insurance premium directly paid by bank	5,000		1
Bank debited our account for discounted bill dishonoured	1,500	6,500	1
		14,060	
Less : Cheque issued and presented for payment (1,640 + 1,060)	2,700		1
Amount transferred from Fixed deposit A/c to Current A/c	4,000		1
Cheque issued but not presented	316		1
Dividend collected by bank on our behalf	1,300		1
Payment side of cash book was overcast.	500	(8,816)	1
<b>Overdraft (Dr.) as per pass book</b>		<b>5,244</b>	<b>1</b>

**Q.3 Bank Reconciliation Statement as on 31<sup>st</sup> March 2011**

Particulars	Amount (₹)	Amount (₹)	
Overdraft as per Cash Book (Cr.)		7,640	1
Add : (1) Bank charges debited by the Bank in the Passbook but not entered in the Cash Book	340		1
(2) Interest on overdraft debited by the Bank in the Passbook but not entered in the Cash Book	1,000		1
(3) Cheque deposited into the Bank but not credited by the Bank in the Passbook	10,000	11,340	1
		18,980	
Less : (1) Amount transferred and credited in the Passbook by the bank, but not entered in the Cash Book	200		1
(2) Interest on securities and dividend on shares collected by the bank and credited only in the Passbook (₹ 1,070 + ₹ 1,000)	2,080		1
(3) Cheques issued but not presented to the bank for payment	37,400	39,680	1
Balance as per Pass book (Cr.)		<b>20,700</b>	<b>1</b>