

TS Grewal

Class 11

Accountancy Solutions



CHAPTER-9 - Bank Reconciliation Statement

Q1

Solution:

Please find below the transactions under bank reconciliation statement:

Bank Reconciliation Statement

Sr. No.	Particulars	(+) ₹	(-) ₹
(i)	Debit Balance as per Cash Book	15,000	
(ii)	Cheque deposited but not credited		1,000
(iii)	Cheque issued but not presented	1,500	
(iv)	Bank Interest	200	
	Dr. Balance as per passbook (16,700-1,000)		15,700
	Total	16,700	16,700

Q2

Solution:

Please find below the transactions under bank reconciliation statement:

Bank Reconciliation Statement			
Sr. No.	Particulars	(+) ₹	(-) ₹
(i)	Balance as per Cash Book.	75,000	
(ii)	Cheques of ₹3,000 issues to Manohar and ₹2,000 to Shalini respectively but not yet presented.	5,000	
(iii)	Cheque deposited in the bank but not yet credited		1,900
(iv)	Bank charges not recorded in the cash book yet		100
	Dr. Balance as per Pass Book (80,000-2,000)		78,000
	Total	80,000	80,000

Q3

Solution:

Please find below the transactions under bank reconciliation statement:

Bank Reconciliation Statement as on March 31 st, 2018			
Sr. No.	Particulars	(+) ₹	(-) ₹
(i)	Balance as per Cash Book	15,000	
(ii)	Cheque issued but not presented for payment	4,600	
(iii)	Cheque deposited but not yet cleared		4,100
(iv)	Dr. Balance as per Pass Book (19,600-4,100)		15,500
	Total	19,600	19,600

Q4

Solution:

Please find below the transactions under bank reconciliation statement:

Bank Reconciliation Statement as on 31st March, 2018			
Sr. No.	Particulars	(+) ₹	(-) ₹
(i)	Balance as per Cash Book	72,950	
(ii)	Cheque sent to the bank but not cleared		43,769
(iii)	Cheque issued but not yet presented for payment	29,344	
	Dr. Balance as per Pass Book (1,02,294 – 43,769)		58,525
	Total	1,02,294	1,02,294

Q5

Solution:

Please find below the transactions under bank reconciliation statement:

Bank Reconciliation Statement			
Sr. No.	Particulars	(+) ₹	(-) ₹
(i)	Balance as per Cash Book	12,500	
(ii)	Issued cheque but not yet presented for payment	6,000	
(iii)	Deposited a cheque to the bank but not cleared		9,000
(iv)	Paid bank insurance premium	5,000	
(v)	Bank charges		300
(vi)	Deposited directly by the customer	8,000	
(vii)	Investment Interest collected by the bank	2,000	
(viii)	Discount cash debited to bank column		200
	Dr. Balance as per Pass Book (33,500 – 9,500)		24,000
	Total	33,500	33,500

Q6

Solution:

Please find below the transactions under bank reconciliation statement:

Bank Reconciliation Statement as on 31st December 2008			
Sr. No.	Particulars	(+) ₹	(-) ₹
(i)	Balance as per Cash Book	10,000	
(ii)	₹500 cheque issued to Kiran but not presented for payment	500	
(iii)	Rebate on payment on bill not recorded	20	
(iv)	Deposited cheque was dishonoured		295
(v)	Deposited ₹800 in the bank was credited as ₹80 in the passbook		720
(vi)	Payment side of the cash book was undercast		200
(vii)	Bill dishonour not been recorded in the cash book		1,000
	Dr. Balance as per Pass Book (10,520 – 1945)		8,575
	Total	10,520	10,520

Q7

Solution:

Please find below the transactions under bank reconciliation statement:

Bank Reconciliation Statement as on 31st July 2017			
Sr. No.	Particulars	(+) ₹	(-) ₹
(i)	Balance as per Cash Book	50,000	
(ii)	Three cheques of ₹3,937, ₹6,000, ₹1,525 issued but not presented on the July 2017	11,462	
(iii)	Cheque sent to the bank but not recorded in the passbook		1,150
(iv)	Bank allowed interest	100	
	Dr. Balance as per Pass Book (61,562 – 1150)		60,412
	Total	61,562	61,562