Q. 7.

Bank reconciliation statement of ---
as on 30th september 2003

Particulars	Amount (₹)	Amount (₹)
Bank Balance as per passbook Cr.		10,000
Add :-		
1) Chaque recieved but not sent to bank	1200	
2) Credit side of bank column cast short	200	
3) Insurance Primium not recorded in cash book	600	
4) Chaque recieved entered twice in the cashbook	1000	
5) Bills discounted dishonored not recorded in cash book	5000	8000
		18,000
Less :-		
1) Chaque diposited but not recorded in cash book	(500)	
2) Bank charges entered twice in the cash book	(20)	
3) Chaque issued, but not presented.	(500)	(1020)
Bank balance as per cashbook		16,980

Balance appearing in the balance sheet will be balance as per adjustment cash book.

Adjusted cash book as on 30th September, 2023

Receipts	₹	Payments	₹
To Bal b/d	16,980	By undercasting error	200
To cheque dipesited	5000	By Insurance Premium	600
To Bank charges	20	By error rectified	1000
		By Bills Recieveable dishonered	5000
		By balance c/d	10,700
	17500		17500

Solution :- Bank balance to appear in the balance sheet will be ₹ 10,700 on asset side.