	Bank Reconcilia	ition State	ment	\$	
Bala	ince as per adjusted Cash book (Cr)			14 500	
Add				20 000	
				3	
				4	
				5	
				0	
				0	
Less Unpresented cheques				(3 000)	
Bala	nce as per bank statement (Dr)			<u>31 500</u>	
13		onciliation	Statement		
	\$ Overdraft balance as per cash book	· (Cr)		5	2 600
	Add Amounts banked but not o			2	250
	Less Cheques drawn but not pr			(3	000)
	Balance as per bank statement (Cr)			<u> </u>	<u>150</u>
14	Bank Re	conciliation	n Statement		
					\$
					Y
	Balance as per bank statement				000
	Add Unpresented ch	neques	ntesale.co	UN	<u>300</u>
		_	-10 CU	1300	
	odgements not yet credited by the ban	ık	1069161	(600)	
Balance as	per adjusted cash book (Credit)	NIC)(63° -	<u>550</u>	
		liusted Ca	ash Book Q		
	., froi	ljusted Ca	Of O		
	ieW'	10 (\$		\$
1	a a e /u (Bank recon iii) tio		700 Balance b/f (balancing f		550
r	, ,		Bank charges and intere	st	150
	l		<u>700</u>		<u>700</u>
16				Cash	Bank
	cash withdrawn from bank for bus	iness use		200↑	200↓
	cash banked			<u>120↓</u>	<u>120↑</u>
	Net change			<u>80</u> ↑	<u>80↓</u>
17		onciliation	Statement		
	\$				100
	Overdraft balance as per bank statement (Dr) Add cheques paid to suppliers, not yet presented (Un-presented Cheques)				3 100 L 800
	Less cheques received not paid in (Un-credited cheques)			(141	
Bala	ince as per adjusted cash book (Dr)	•	. ,	31 300	<u>.</u>
18			ed Cash Book	T .	
	_ , , , , ,	\$		\$	
	L RAIANCO h/t	12 700			
	Balance b/f	23 780	Bank charges		16
	Balance by i	23 /80	Customer A/c (dishonoured ch	eque) 13	75
	Balance by I		_	eque) 1 33 22 18	75 89
	So "B" option is correct.	23 780	Customer A/c (dishonoured ch	eque) 13	75 89

THE END -