Bank Reconciliation Statement	**$**
Balance as per adjusted Cash book (Cr)	14 500
Add Uncleared deposits	20 000
	3 4 5 0 0
Less Unpresented cheques	(3 000)
Balance as per bank statement (Dr)	31 500

13 **Bank Reconciliation Statement**

	$
Overdraft balance as per cash book (Cr)	2 600
Add Amounts banked but not credited	250
Less Cheques drawn but not presented	(3 000)
Balance as per bank statement (Cr)	150

14 **Bank Reconciliation Statement**

	$	
Balance as per bank statement	1 000	
Add Unpresented cheques		300
	1 300	
Less lodgements not yet credited by the bank	(600)	
Balance as per adjusted cash book (Credit)	550	

Adjusted Cash Book

	$		$
Balance c/d (Bank reconciliation)	700	**Balance b/f (balancing figure)**	**550**
		Bank charges and interest	150
	700		700

16

	Cash	**Bank**
cash withdrawn from bank for business use	200↑	200↓
cash banked	120↓	120↑
Net change	80↑	80↓

17 **Bank Reconciliation Statement**

	$
Overdraft balance as per bank statement (Dr)	68 100
Add cheques paid to suppliers, not yet presented (Un-presented Cheques)	41 800
Less cheques received not paid in (Un-credited cheques)	(141 200)
Balance as per adjusted cash book (Dr)	31 300

18 **Adjusted Cash Book**

	$		$
Balance b/f	23 780	Bank charges	216
		Customer A/c (dishonoured cheque)	1 375
		Balance c/d	**22 189**
	23 780		23 780

So "B" option is correct.

- *THE END* -