

The given information was taken from the books of Bigg Traders on 31 October 2009.

**INSTRUCTION**

1. Enter the supplementary entries direct to the Bank account and balance the account on 31 October 2009. (28)
2. Prepare the bank reconciliation statement on 31 October 2009. (17)

**INFORMATION**

**BANK RECONCILIATION STATEMENT ON 30 SEPTEMBER 2009**

	<b>Debit</b>	<b>Credit</b>
Debit balance according to Bank Statement	6 560	
Credit deposit not credited by bank		8 190
Debit cheques not presented for payment		
No 324	500	
No 432	925	
No 451	750	
No 460	2 540	
Credit Balance as per bank account		3 085
	11 275	11 275

A comparison of the Bank statement for October 2009 with the Bank reconciliation statement on 30 September 2009 and the cash journals for October 2009 revealed the following differences:

1. The Bank statement on 31 October 2009 showed a credit balance of R2 136.
2. Entries on the Bank statement which do not appear in the cash journals for October:
  - (a) Credit entries
    - deposit, R8 190
    - deposit, R3 100 (deposited by the tenant, Medi Pharmacy)
  - (b) Debit entries
    - Cheque 451, R570. This cheque was issued to Riteshops in payment of the account and was recorded incorrectly in the Cash payments journal for September 2009.
    - Unpaid cheque, R285 (received from a debtor, B. Botha, in settlement of his account of R300; was dishonoured owing to insufficient funds)
    - Unpaid cheque, R450 (received from a debtor, S. Louw, was dishonoured because it was post-dated for 5 November 2009)
    - Debit order, R375 (in favour of City Council to pay the rates for October)
    - Stop order, R350 (in favour of SA Insurers to pay the personal insurance of the owner, B. Bigg.)
    - Service fees, R280
    - Credit card levy, R475
    - Levy on debit transactions, R2 10
    - Interest on overdraft, R619

# Grade 11 Accounting Study Guide Bank Reconciliation

**L Cohen**



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