

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

	Debit	Credit
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

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JE Gale



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