BANK RECONCILIATION QUESTIONS

Question 1: From the following information, update the cash book and prepare a bank reconciliation statement as at 31 December 2019:

		Cash book (Ba	ink column	n only)	
Date 2019	Details	Amount (P)	Date 2019	Details	Amount (P)
Dec 1	Balance b/fid	370	Dec 3	City council (108)	150
Dec 9	Pule	300	Dec 9	Matome (109)	175
Dec 12	Thebe	185	Ovec 1:6	Boy (111)	130
Oec 17	Joe	100	Dec 30	Sam (112)	210
Dec 31	Lame	130	Dec 30	Peter (113)	150
			Dec 31	Balance c/d	270
		1.085			1.085

Bank Statement for the month of December 2019					
Date	Details	Withdrawals (P)	Deposits (P)	Balance (P)	
Dec 1	Balance			370	
Dec 5	Cheque (108)	150		220	
Dec 10	Cheque (Pule)		300	5.20	
Dec 11	Cheque (109)	175		345	
Dec 14	Cheque (Thebe)		185	530	
Dec 19	Cheque (111)	130		400	
Dec 29	Credit transfer by George	000	850	1.250	
Dec 30	Blank charges	50		1200	
Dec 30	Direct debit	400		800	

Question 2: From the following details, prepare an updated cash book and bank reconciliation statement as at 31 Jan 2020

		Cash book (Ba	ink column c	enty)	140.00
Date:2020	Details	Amount (P)	Date:2020	Details	Amount (P)
Jam 1	Balance b/fd	1 800	Jan 8	Tom (2011)	350
Jan 7	Moses	250	Jan 15	Peter (2013)	200
Jam 22	Elan	150	Jan 28	Small (2014)	120
Jam 28	Williams	260	Jan 29	Big (2016)	170
Jan 30	David	180	Jan 31	Balance c/d	1 800
		2.640			2.640

Bank Statement for the month of January 2020					
Dratte	Details	Withdrawals (P)	Deposits (P)	Balance (P)	
Jam 1	Balance			1 800	
Jain 8	Cheque (Moses)		250	2050	
Jam 3.0	Cheque (2011)	350		1.700	
Jan 16	Cheque (2013)	200		1 500	
Jam 24	Cheque (Elan)		150	1 650	
Jam 2:8	Credit transfer-Sam		1 000	2 650	
Jain 2:9	Bank charges	200		2.450	
Jan 30	Insurance-Standing order	500		1 950	

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