

Name: _____

Class: _____

P.O.A TEST

Smith and Co. has a balance as per pass book/ Bank Statement of \$2,000 as on 31st March 2020.

It has a balance as per Cash Book as on 31st March 2020 of \$2050. Further details are as follows:

1. A cheque of \$300 was deposited, but not collected by the bank.
2. Deposit at the bank of \$50 were recorded in Cash Book but not in the Passbook.
3. Cheques worth \$200 and \$100 were issued, but not presented for payment.

Bank Reconciliation statement as of 31 March 2020

		\$
Balance as per cash book		2, 050
Add unpresented cheques	200	
	<u>100</u>	<u>300</u>
		2,350
Less bank lodgement	300	
	<u>50</u>	<u>(350)</u>
Balance as per bank statement		<u>2,000</u>