The bank reconciliation statement will be given by:

|  |  |
| --- | --- |
| Cash Balance According to Books | Cash Balance According to Bank’s Book |
| |  |  | | --- | --- | | Particulars | Amount | | Initial Balance | 50,000 | | Bank fees collected on 31st, not accounted | (140) | | Cheque returned | (11,000) | | Outstanding Balance Not Cleared | 6,000 | | Total Balance | **44,860** | | |  |  | | --- | --- | | Particulars | Amount | | Initial Balance | 35,860 | | Deposits on 31st, not included | 9,000 | | Total Balance | **44,860** | |

Journal entries will be as follows for the hospital:

|  |  |  |
| --- | --- | --- |
| **Particulars** | **Debit** | **Credit** |
| Bank Fees A/c  To Bank A/c | 140 | 140 |
| Accounts Receivables A/c  To Bank A/c | 11,000 | 11,000 |
| Bank A/c  To Accounts Receivables A/c | 6,000 | 6,000 |