**2022 Chong Hwa Secondary High School Paper 2 Question 3(a)**

The bank columns of Tom’s cash book for the month of July 2022 were as follows:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 2022 |  | **RM** | 2022 |  | **Chq. No.** | **RM** |
| Jul. 1 | Balance b/d | 4,765 | Jul. 1 | Petty Cash | 10054 | 346 |
| 3 | Wong | 653 | 8 | Drawings | 10055 | 520 |
| 8 | Sales | 5,566 | 12 | Lim Company | 10056 | 460 |
| 20 | Hin Trading | 1,270 | 19 | Purchases | 10057 | 3,790 |
| 28 | Commission Income | 165 | 22 | Wages | 10058 | 600 |
|  |  |  | 26 | Chin | 10059 | 1,453 |
|  |  |  | 31 | Balance c/d |  | 5,250 |
|  |  | 12,419 |  |  |  | 12,419 |
| Aug. 1 | Balance b/d | 5,250 |  |  |  |  |

Upon receiving the Bank Statement showing a bank balance of RM5,838, which is different from his Cash Book balance. After comparing the Cash Book with the Bank Statement, Tom found that the balance at 1 July 2022 agreed, but the following discrepancies were found:

1. A standing order for rent paid RM425 appeared on the bank statement but not in the cash book.
2. Cheque numbers 10055 and 10059 did not appear on the bank statement.
3. A direct transfer from a credit customer, Lee for RM3,268 did not appear in the cash book.
4. The cheque received from Wong appeared on the bank statement on 7 July but it was recorded there as a dishonored cheque on 12 July 2022.
5. The deposit on 28 July for RM165 did not appear on the bank statement.
6. Dividend of RM200 received from Jaya Bhd. were entered in the Bank Statement but not yet in the Cash Book.
7. A cheque of RM640 issued to supplier - Lim Company had been recorded wrongly as Rm460 in the cash book.

You are required to prepare a Bank Reconciliation Statement as at 31 July 2022.