**2022 Kuen Cheng High School Paper 2 Question 1b**

On 31 December 2015, the bank column of Miya’s Cash Book showed that she had a balance of RM 25,080. This did not agree with the balance shown on her bank statement on that date. The difference was due to the following:

1. Cheques drawn by Miya amounting to RM 1,353 had not been presented to the bank.
2. A standing order payment for rent of RM 750 had not been entered in his Cash Book.
3. Miya had omitted sales receipts amounting to RM 713 from her Cash Book but they were shown on her bank statement.
4. A cheque for RM 520 from Sandy had been returned by the bank marked “refer to drawer” but this had not been recorded in her Cash Book.
5. A credit transfer of RM 933 from Brooy had not been entered in her Cash Book.
6. Miya had entered a payment of RM 380 to Cindy as RM 830 in her Cash Book.
7. The bank had not credited Miya with the receipt of RM 2,039 paid into the bank on 31 December 2015.

**You are required to prepare :**

1. Necessary entries in the Adjusted Cash Book and bring down the adjusted balance.
2. Bank Reconciliation Statement commencing with the adjusted cash book balance.