**Practice 4**

The Cash Book of Merlin Sdn Bhd showed a balance of RM 220 overdrawn on 30 June Year 4.

The Bank Statement on the same date was checked against the Cash Book and the following discrepancies were revealed:

1. Cheque drawn amounting to RM 600 had not been presented.
2. Cheques totalling RM 500 paid into the bank had not yet been credited by the bank.
3. A dividend of RM 180 from X Bhd paid directly to the bank had not been recorded in the Cash Book.
4. Bank charges of RM 30 had not been recorded in the Cash Book.
5. A cheque for RM 150 paid into the bank had been dishonoured.
6. The stamp duty on cheque book of RM 15 had been charged in the Bank Statement.

**You are required to:**

1. bring the Cash Book up to date and carry down the balance;
2. draw up Bank Reconciliation Statement as at 30 June Year 4.