**Soalan 1**

The Bank Statement received by Mesra Company stated a different balance from that of their Cash Book. The particulars are given below.

**Cash Book (Bank Column Only)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Bank** | **Date** | **Particulars** | **Cheque No.** | **Bank** |
| 2018 |  | **RM** | 2018 |  |  | **RM** |
| Oct 1 | Balance b/d | 2,160 | Oct 1 | Martin | 444201 | 480 |
| 4 | Syed | 1,400 | 6 | Insurance | 444202 | 140 |
| 9 | Santhana | 1,800 | 10 | Commission | 444203 | 240 |
| 21 | Francis | 500 | 23 | Maria | 444204 | 640 |
| 29 | Rent | 700 | 28 | Lau | 444205 | 720 |
| 31 | Sales | 1,400 | 31 | Balance c/d |  | 5,740 |
|  |  | 7,960 |  |  |  | 7,960 |
|  |  |  |  |  |  |  |
| Apr 1 | Balance b/d | 5,740 |  |  |  |  |

**Bank Statement**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Cheque No.** | **Debit** | **Credit** | **Balances** |
| 2018 |  |  | **RM** | **RM** | **RM** |
| Oct 1 | Balance b/d |  |  |  | 2,160 |
| 4 | Deposit |  |  | 1,400 | 3,560 |
| 5 | Cheque | 444201 | 480 |  | 3,080 |
| 10 | Deposit |  |  | 1,800 | 4,880 |
| 11 | Cheque | 444202 | 140 |  | 4,740 |
| 17 | Cheque | 444203 | 240 |  | 4,500 |
| 21 | Deposit |  |  | 500 | 5,000 |
| 28 | Cheque | 444204 | 640 |  | 4,360 |
| 29 | Deposit |  |  | 700 | 5,060 |
| 30 | Insurance Premium |  | 150 |  | 4,910 |
| 31 | Bank Charges |  | 15 |  | 4,895 |

**You are required to** prepare the Bank Reconciliation Statement starting with the balance of the Bank Statement to reconcile the difference between these two documents as at 31 October 2018.