**Question 10**

Hock Lee Company has received their Bank Statement for the month November, showing a debit balance of RM6,350. It was found that the balance was different from that on the Cash Book at the same date. After analyzing, it was discovered that the differences was due to the following items:

1. Interest on overdraft of RM328 was not recorded in the Cash Book.
2. Dividends amounted to RM1,889 was credited and the company had not recorded the transaction in the Cash Book.
3. A cheque received from Brilliant Enterprise amounted to RM2,625 had not been credited.
4. The bank had paid insurance premium of RM1,320 on 25 April 2023 according to a standing order.
5. Cheque books amounted to RM75 were purchased.
6. A dishonored cheque from Lucy Trading totaled RM952 had not been recorded in the Cash Book.
7. The payment to Lee Wholesale amounted to RM3,242 was wrongly recorded as RM3,422 in the Cash Book.
8. Cheque no.211221 totaled RM725 and cheque no. 211230 amounted to RM4,554 had not been processed by the bank.

**You are required to** prepare a Bank Reconciliation Statement as at 30 November 2023 (without bringing the cash book up to date).

*(Answer Guide: Cash Book: Cr RM8,398)*