**Question 6**

In May 2023, Encik Samad checked the Cash Book of his company and it shows a credit balance of RM380. After comparing the Bank Statement with the Cash Book, it was found that the balances did not agree. The following discrepancies were discovered:

1. The cheque no. 341250 amounted to RM1,420 and the cheque no. 341252 amounted to RM800 were drawn but they had not been paid by the bank.
2. A customer, Farah, has paid Encik Samad with a cheque of RM580 but the cheque was not accepted by the bank.
3. A cheque received from Jeya Shop was credited as RM350 in the Bank Statement but was recorded in the Cash Book as RM305.
4. An account receivable, Puan Aruna, had transferred money totalled RM450 via Maybank2u to the Bank Account of the company but the transaction had not been recorded in the Cash Book.
5. Cheque no. 215234 amounted to RM780, and had not yet been credited by the bank.
6. The following particulars were not recorded in the Cash Book:

* Bank charges amounted to RM30
* Dividends from Aman Berhad totalled RM320
* Interest on fixed deposit totalled RM500
* Insurance Premium to OMG Sdn Bhd amounted to RM1,120

**You are required to:**

1. Bring the cash book up to date.
2. Prepare the Bank Reconciliation Statement as at 31 May 2023.