**Unified Exam Bookkeeping and Accounts Past Year Papers Collection - Year 2010 Question 3**

The following were the Cash Book and the Bank Statement for the month of April 2010:

**Cash Book (Bank Column)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 2010 |  | **RM** | 2010 |  | **Cheque No.** | **RM** |
| April 1 | Balance b/d | **10,500** | April 3 | Petty Cash | 4726 | 250 |
| 7 | Cash | 2,000 | 9 | Purchases | 4727 | 2,060 |
| 12 | Chen | 940 | 15 | Jenny | 4728 | 1,300 |
| 20 | Cash | 710 | 20 | Ah Lee | 4729 | 1 |
| 27 | Ong | 900 | 29 | Rental | 4730 | 600 |
| 28 | Hong Bhd | 1,000 | 30 | Ming Bhd | 4731 | 8,000 |
|  |  |  | 30 | Balance c/d |  | 3,839 |
|  |  | 16,050 |  |  |  | 16,050 |
|  |  |  |  |  |  |  |
| May 1 | Balance b/d | 3,839 |  |  |  |  |

**Bank Statement**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Cheque No.** | **Debit** | **Credit** | **Balance** |
| **2010**  April 1  1  1  4  7  10  12  13  15  15  20  22  25  30  30  30  30 | Balance b/d  Deposit-Cheque  Banker’s error corrected  - contra item on 31 March 2010  Cheque  Deposit-Cash  Cheque  Cheque  Deposit-Chen  Standing order-Insurance  Dishonoured cheque-Chen  Deposit-Cash  Cheque  Credit transfer-Yap  Bank charges  Direct debit(Salaries)  Interests on fixed deposit  Bank commissions | 4,726  4,723  4729 | **RM**  250  1,260  125  **940**  100  30  5,000  110 | **RM**  1,800  160  2,000  **940**  710  1,500  370 | **RM**  10,100  11,900  12,060  11,810  13,810  12,550  10,490  11,430  11,305  10,365  11,075  10,975  12,475  12,445  7,445  7,815  7,705 |

**You are required to:**

1. show the working of the opening balance RM 10,500(X) of the Cash Book on 1 April 2010;

(i.e. find out the adjusted Cash Book balance on 31 March 2010);

1. bring the Cash Book up to date and carry down the adjusted balance;
2. prepare Bank Reconciliation Statement as at 30 April 2010 to reconcile the adjusted Cash Book balance with the Bank Statement balance.

(**Remark:** You should state clearly whether each balance is a debit or a credit.)