**Question 3**

Cash Book of Yik Yi Trading showed an overdrawn of RM 1,080 on 31 July 2023, it was difference with the amount show on the Bank Statement. The following information is available:

1. A late lodgements deposit of RM 2,500 does not appear on the Bank Statement. Less
2. Cheques issued but not yet debited were:

* Cheque No: 123456 RM 600 Rental Expenses
* Cheque No: 123458 RM 800 Salary

1. The bank recorded the following in the current account of Yik Yi Trading:

* Interest Income RM 600
* Payment from Credit Customers RM 2,000

1. A cheque received from Se Hoi RM 880 after a cash discount of RM 20 was dishonoured by the bank.
2. Bank charges of RM 180 and Interest on Overdraft of RM 200 had been charged by the bank.
3. Standing order had been made for the following:

* Hire Purchase instalment RM 1,500
* Insurance RM 2,000

1. A tenant deposited his monthly rental to Yik Yi directly into the bank account RM 550.
2. viii. A debit note received from credit supplier being carriage charges of RM 80 had been wrongly credited in Cash Book the other entry was correct.
3. Yik Yi Trading current account had been deducted by the bank RM 1,000 which was a credit transfer payment made by a credit customer.
4. A cheque issued to Yu Tong RM 800 had been informed by her bank dishonoured due to wrong signature.

**You are required to:**

1. Make the necessary adjustment in Cash Book;
2. Draw up the Bank Reconciliation Statement on 31 July 2023.