### Ans-36

### Bank Reconciliation Statement

|  |  |  |
| --- | --- | --- |
| Particulars | Amount (Rs) | Amount (Rs) |
| Balance as per Bank Book |  | 2,50,000.00 |
| Add: |  |  |
| Cheques deposited with bank which has not been cleared by bank | 65,000.00 |  |
| Interest earned on investment directly credited by bank to bank account not reflected in organisation bank book | 10,000.00 |  |
| Payment received from debtor of 5000/- wrongly entered by accountant as 500/-in the NPO bank book | 5,000.00 |  |
| Total - |  | 80,000.00 |
| Less: |  |  |
| Cheques issued but not yet presented (by the creditors) for payment | 30,000.00 |  |
| Bank charges directly debited to bank account not reflected in organisation bank book | 350.00 |  |
| Payment made to creditor of Rs- 2000/- wrongly entered as Rs-1000/-by accountant in the org. bank book | 2,000.00 |  |
| Total - |  | 32,350.00 |
|  |  |  |
| Balance as per pass book |  | 2,97,650.00 |