Bank Reconciliation Exercises and Answers

Step-By-Step Tutorial Exercise

This bank reconciliation exercise is a step-by-step tutorial - we show you what to do at each step.

It brings to light common problems and the solutions to fix them.

You will learn:

- 1. How to match the transactions on the bank statement to the cash book
- 2. How to make a note of any bank reconciliation problems
- 3. What to do to solve the problems
- 4. When and how to adjust the Cashbook
- 5. When and how to use a Bank Reconciliation Worksheet

Exercise One - The Rose and Flower Shop

All names of people and businesses in these exercises are fictitious and made up from my imagination. They do not depict real names, businesses or places known by me. If there is a conflict, please let me know so I can change the details.

The Rose and Flower is a new floral shop started by Rose Green on April 1st.

Rose opened a business account with a bank called A Major Bank (AMB). She gets the following with her bank account:

- A debit card which she can use to purchase things in store or online
- Internet banking access, so she can go into her bank account online and set up payments and print transactions
- A check/cheque book to pay for expenses

Rose also has a business Visa card with AMB.

The Rose and Flower shop operated throughout April.

Rose occasionally updated her Cashbook for April.

The cashbook is a pre-printed book from the stationery shop. Rose just writes down her transactions into it when she remembers.

Go to Image 1 on Page 13 to see the Main Cashbook at the end of April

The closing balance is left blank until Rose checks the Bank Statement.

You will notice that there are no currency symbols in the Cashbook, except for the opening balance. This is because Rose does not operate foreign currency accounts and she and the bank know that her account is in the currency of their country, therefore, there is no need to go through the tediousness of entering a currency symbol with every transaction.

Checking the Bank Statement Against the Cashbook

At the beginning of May, Rose received a Bank Statement from AMB.

Go to Image 2 on Page 14 to see the Bank Statement

Now Rose is ready to reconcile the bank statement and cashbook.

She lays them side by side on her table.

She has a ruler, a pen and a highlighter.



Ticking the Correct Transactions

You may notice in our image examples that the tick marks look like little, pointy hats. This type of tick mark can be quicker to write, and neater than a standard tick mark on which the upward stroke can end up being very long depending on a person's handwriting and look messy!

You can use any tick symbol that you are comfortable with – there is no hard rule about this. You can use a pen or a pencil. Pencil marks can be erased afterwards if you don't want them to remain on the documents.

Rose puts the ruler under the first transaction on the Bank Statement - it shows an internal transfer of \$500 in the Money In column

- She looks across to her Cashbook and sees the \$500 in the Money In Column
- Both transactions are correct, so Rose puts a small tick mark next to each
- Then Rose moves the ruler down to the next transaction on the bank statement
- It is for a loan amount of \$1,500 which Rose had applied for from the bank
- She looks across to her Cashbook and sees that she had entered the \$1,500 into the Money In column
- Both transactions are correct, so Rose puts a small tick mark next to each
- She continues to work down the Bank Statement and looking across to the Cashbook and ticking off the correct transactions.

Highlighting Missing or Different Transactions

- On 8 April Rose sees that she has entered \$350 twice into the Cashbook in error
- One entry says Cash Machine and the other says Petty cash box
- She highlights the transaction on the bank statement with her yellow highlighter because she wants to check the invoice/receipt from Office Supplies, after which she will know what she must do in the Cashbook
- She highlights the error in the cashbook
- Rose starts a list on a separate piece of paper noting each error or difference that she needs to investigate and correct

Go to Image 4 and 5 on Page 15-16 to see the ticked Bank Statement and Cashbook

List of All Bank Reconciliation Errors or Differences

Rose continues to move down through the Bank Statement with her ruler and ticking the matching transactions, or highlighting transactions on the Bank Statement that do not match.

With each highlighted entry, Rose continues to write the differences on her queries list.

Professional Bookkeepers would probably skip this step of writing a list of questions. Instead, as soon as they come to the first problem, they will look it up, figure out how to fix it and sort it out right away.

Why?

To save time by not double-handling the same problem, that is, they are not highlighting and writing down the problem (first handling) and then later going to investigate why the problem occurred and then fixing it (second or even third handling).

Here is the final list:

Lis	t of Differences
1	8-Apr \$350 entered twice in CB. Look at receipt from Office Supplies
2	8-Apr \$55 KitChen supplies not showing on Bank Stat
3	8-Apr BT purchase is \$102.50 on Bank statement but split in Cashbook
4	8-Apr \$10 overdraft fee is not in CB.
5	21-Apr \$90 to GG glass Cleaners is not on Bank Stat. Why?
6	25-Apr \$50 deposit Correction must be entered to CB -
	Check original deposit, why is it wrong
7	27-Apr Ch 004 not on Bank Stat. ??
8	29-Apr \$210 is not on Bank Stat. Why
9	30-Apr Must enter all bank charges to CB
10	30-Apr What is the \$110 AMB Loans
11	8-Apr \$200 withdrawal must be split to two accounts

Query One

Why is \$350 entered twice?

Answer:

The receipt from Office Supplies shows her that the Cash Machine (also known as a Cash Till) was \$300 and the Petty Cash Box was \$50.

Solution:

One of the \$350 entries must be reversed ('removed' from the Cashbook).

Query Two

Why are the kitchen supplies \$55 not on the bank statement?

Answer:

The Cashbook Reference column indicates 'Cash' was used. Rose looks in the Petty Cash box and finds the receipts in there. The items were brought with money from the Petty cash box and so they should not be in the Cashbook for the bank account.

Solution:

This entry must be 'removed' from the bank Cashbook page, and a new record must be started for the transactions in and out of the Petty Cash box. This can be done with a <u>Petty Cash Log</u>.

Query Three

Why is BT payment of \$102.50 split in the Cashbook?

Answer:

It is split because two different types of expenses were purchased and so they needed to go to different accounts (vehicle costs and telephone)

Solution:

The split in the Cashbook is fine. Leave as is.

Query Four

Why is there an OD fee of \$10?

Answer:

The bank account went into overdraft. Rose does not have an arranged overdraft facility with the bank, so they charged her \$10.

Solution:

Enter it into the Cashbook.

Query Five

Why is \$90 to glass cleaners not on the Bank Statement?

Answer:

Cash was used to pay for this. Rose checked the Petty Cash box, but it was not taken from there. She remembers using her own cash to pay.

Solution:

Keep receipt and give to Accountant to enter into the bookkeeping system using a journal.

Query Six

Why has the bank done a deposit correction of \$50.

Answer:

Rose checks the original deposit paperwork and calculations and sees that her assistant Alice did not add up the receipts correctly. The bank is correct to make this adjustment.

Solution:

Include the adjustment in the Cashbook.

Query Seven

Why is Ch 0004 not on Bank Statement?

Answer:

Rose checks the check/cheque book and she looks at her bills. She knows she posted the check to the sign writers and so they probably did not get it deposited before the month end.

Solution:

This will be adjusted using the Bank Reconciliation Worksheet.

Query Eight

Why are the travel costs of \$210 not on the Bank Statement?

Answer:

The Cashbook reference is 'Bank Card'. Rose remembers that she used the business Visa Card, not the bank card. However, she is still waiting for the Visa card statement which the bank will only send out in the middle of May.

Solution:

'Remove' this transaction from the bank account Cashbook and start a separate Cashbook page for the Visa card transactions.

Query Nine

Why are none of the bank fees not in the Cashbook?

Answer:

Rose wasn't aware of them until she got the bank statement, although if she had checked her bank account online more closely she would have seen them.

Solution:

Enter them into the Cashbook.

Query Ten

What is the \$110 AMB Loans?

Answer:

Rose checks her loan paperwork and sees that this is the regular monthly repayment. It is for \$90 principal and \$20 interest.

Solution:

Enter to the Cashbook.

Query Eleven

Right at the end, after checking the Petty Cash Log, Rose saw that \$80 was deposited into the Cash Box.

Answer:

She checks this for accuracy against the Cash Book and sees that the full \$200 on 8 April was entered to the *Cash Box account* although the description explains it is for the cash box *and* the cash machine.

Solution:

Adjust the amount in the Cashbook to show \$80 to Cashbox and \$120 to Cash Machine.

Here is Rose's list with her answers:

SOLUTIONS TO QUESTIONS

List of Differences

1	8-Apr \$350 entered twice in CB. Look at re	ceipt from Office Supplies Adjust amounts
2	8-Apr \$55 KitChen supplies not showing on	Bank Stat Paid with Petty Cash. Remove from CB
3	8-Apr BT purchase is \$102.50 on Bank state	ement but split in Cashbook Fine. Adds up.
4	8-Apr \$10 overdraft fee is not in CB.	Add to CB - haven't got an arranged OD with bank
5	21-Apr \$90 to GG glass Cleaners is not on Ba	ank Stat. Why? Paid with personal Cash
6	25-Apr \$50 deposit Correction must be ente	red to CB - Alice did not add Checks and Cash
	Check original deposit, why is it wro	ng Correctly, Bank is right. Adjust CB.
7	27-Apr Ch 004 not on Bank Stat. ??	Check not presented yet
8	29-Apr \$210 is not on Bank Stat. Why	Paid with Visa not with Bank Card. Remove fm CB
9	30-Apr Must enter all bank Charges to CB	① (start CB for Visa)
10	30-Apr What is the \$110 AMB Loans	Loan repayment and interest - add to cB
11	8-Apr \$200 withdrawal must be split to two	accounts \$80 to Cash Box \$120 to Cash Machine

* start separate Cashbook page for Visa and a Petty Cash Log for the Petty Cash

Cashbook Adjustments

Rose works through her list of solutions to adjust the Cashbook at the bottom.

If she did not have enough room at the bottom, she would simply turn the page and do it there because she is using a pre-printed Cashbook which has lots of lined pages.

If she was using lined pages printed off her computer she would just print more pages as she needs them.

First Group of Adjustments: Transactions on Bank Statement Missing from Cashbook

The first thing Rose does is to enter into the Cashbook the transactions from the Bank Statement that were missing from the Cashbook, which were: -

- 1. Difference No. 4 the overdraft fee of \$10
- 2. Difference No. 6 the Deposit correction of \$50
- 3. Difference No. 9 the three different types of bank charges
- 4. Difference No. 10 the loan repayment

These are all straight forward entries.

She dates them at the date showing on the Bank Statement even though entering them *after* the transactions dated April 30th in the Cashbook – a mixed date order within the same month is not a huge problem.

Second Group of Adjustments: Transactions in Cashbook That Were Entered Incorrectly

The second thing Rose does is to enter adjusting entries for the transactions that were wrong in the Cashbook, which were:

- Difference No. 1 The double entered \$350.00.
 How: The adjustment is entered to the Money In column in the Cashbook to put the Cashbook back up to a correct balance. Look at the balance before the entry was made and look at it after this entry was made.
- Difference No. 2 The kitchen supplies entry of \$55
 How: This adjustment is also entered to the Money In column, same reason as difference no. 1

- Difference No. 3 The Split purchase of \$102.50
 How: Nothing is done here because the split amount still adds up to \$102.50 and so the Cashbook bank balance is correct.
- Difference No. 5 The \$90 for the window cleaners.
 How: This adjustment is also entered to the Money In column, same reason as difference no. 1 and 2 above.
- 5. **Difference No. 8** The hotel payment of \$210.How: This adjustment is also entered to the Money In column, same reason as difference no. 1,2 and 5 above.

Rose dates them all at April 30th but indicates in the Details column the date of the original transaction entry in the Cashbook.

At this stage Rose could also go back to the Bank Statement and tick off the highlighted transactions to show that they have now all been dealt with.

Go to Image 5 on Page 17 for the Updated Cashbook

Rose has now: -

- updated the Bank Balance column
- totalled the Money In and Money Out columns
- updated the bank balance column
- double-checked her calculations and ticked the totals with a different kind of 'checked' mark - a C with a line through it.

There is still a difference in the Cashbook of \$350 which is due to the unpresented check/cheque from Query No. 7.

The next step will be to make a bank reconciliation worksheet to include this \$350 into the calculations.

How to Know When to Use A Reconciliation Worksheet Vs Adjusting the Cashbook

There are always two main steps to get the bank account and cashbook balanced to each other if they are unbalanced.

First Step: Adjust the cashbook

Second Step: Use a bank reconciliation worksheet template

Sometimes it will only be necessary to process just the first step, or just the second step, depending on what transactions are missing or wrong.

If you deal with purely modern online banking and do not issue or receive checks/cheques, you will not have to use a Bank Reconciliation Worksheet.

This list will help you decide if you should adjust the Cashbook or use a Bank Reconciliation Worksheet or to do both.

- If you know that a transaction in the Cashbook this month will be on next month's Bank Statement, don't adjust the Cashbook. Use the Bank Reconciliation worksheet.
- If a transaction is on this month's Bank Statement but not in the Cashbook, then you must adjust the Cashbook by entering the transaction into the Cashbook this month. Don't use the Bank Reconciliation Worksheet.
- Any deposits that are showing in your Cashbook but not on the Bank Statement, use the Bank Reconciliation Worksheet
- Any checks/cheques issued by you in your Cashbook but not on the Bank Statement, use the Bank Reconciliation Worksheet
- Any deposits on the *Bank Statement but not in your Cashbook, adjust the Cashbook by entering the deposit in to the Money In column.
- Any withdrawals on the *Bank Statement but not in your Cashbook, adjust the Cashbook by entering the withdrawal in the Money Out column.

*Even if the bank has made an error on their Statement, because you will let the bank know and they will adjust their system next month so that it shows on the Bank Statement next month; then next month you can adjust your Cashbook to match.

How to Use A Bank Reconciliation Worksheet

Go to Image 6 on Page 18 for the Bank Reconciliation Worksheet (Report)

The check/cheque number 0004 dated April 27th is not on the Bank Statement, so Rose writes it down in the Unpresented Checks/Cheques box of the Bank Reconciliation Worksheet.

Rose then enters the other amounts i.e. the closing cashbook balance, totals from Box A and Box B and the Expected Bank Statement Balance into the Reconciliation section of the worksheet.

The Expected Bank Statement Balance of \$2,441.50 is the actual closing Bank Statement balance so it is good and correct.

If it did not come to that on the Bank Reconciliation Worksheet, it would mean either:

- 1. Rose had not done her Cashbook adjustments correctly making the Closing Bank Balance wrong or
- 2. Entered or calculated the Unpresented checks/cheques or Outstanding Deposits incorrectly in the boxes on the worksheet

...and would have to go back to check them all.

The Cashbook closing balance for the last day of April will remain as \$2,091.50.

There are no further adjustments to be made.

The information from the Bank Reconciliation Worksheet is **not** transferred into the Cashbook because the unpresented check/cheque will be on next month's Bank Statement.

So next month the Cashbook balance and Bank Statement balance will align with each other without having to do another Reconciliation form (unless of course next month there are *new* unpresented checks/cheques or deposits).

At the end of the day Rose will file the April Bank Reconciliation Worksheet with the April Bank Statement so that if some months later someone were to look back at April they will see from the Reconciliation worksheet why the Cashbook balance was not the same as the Bank Statement balance.

Unpresented checks/cheques

These are those that you issue to your suppliers or vendors or any other business or person but which they did not deposit to their bank before the month ended.

These will show up on your next month's Bank Statement, so they will not be entered as adjustments in the Cashbook, they will instead be added to the Bank Reconciliation Worksheet to take the Bank Balance back up (as if these expenses were never entered).

Outstanding Deposits

These are payments you receive into your Cashbook on say the last few days of the month, but which you don't drop off at the bank until say the first day of the next month.

These will be on next month's Bank Statement; therefore, they will not be entered as adjustments in the Cashbook but will instead be deducted on the Bank Reconciliation Worksheet to reduce the Bank Balance down (as if these deposits were never entered).

Cashbook for Visa

Go to Image 7 on Page 19 to see the Cashbook for the Visa Credit Card

which Rose started in the centre of her pre-printed Cashbook (rather than paying for a whole separate Cashbook from the stationers).

She will match and reconcile this in the same way she matched and reconciled the Main Bank Account, once she receives her Visa Credit Card statement.

Petty Cash Log Example

Go to Image 8 on page 20 to see the completed Petty Cash Log.

This is based on our petty cash log form, but there is no reason not to use the Cashbook layout.

For example, Rose could start a Cashbook for the cash box at the back of her Main Cashbook (just like she started the Visa Cashbook half way through the Main Cashbook pre-printed book.

Conclusion

After this exercise Rose decides she must check her bank account online more often, every day even, to make sure the Cashbook is as close to agreement as possible with what it says at the bank so that there are less adjustments to make at the end of the month.

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127-AprBank depositDepositSales29-002,7728-AprAll Multolesate StationersBank CardSationeryBank CardSationeryBank3,2228-AprPurchases - Floral suppliesBank cardDepositSationeryBank2,323,2229-AprPurchases - Floral suppliesBank cardDepositSationeryBank3,223,22Bank depositDepositBank cardTravel Costs2,001,2002,32Bank depositDepositDepositSates65-002,802,80Job AprAlifareDepositSates1,0002,802,80Bank depositDepositSates1,0002,802,802,20Job AprAlifareDepositSates1,0002,802,80Job AprAlifareDepositSates1,0002,802,80Job AprAlifareDepositSates1,0002,802,80Job AprAlifareSatesJob AprJob Apr3,82Job AprAlifareDepositSates1,0002,802,80Job AprAlifareJob AprJob AprJob Apr3,82Job AprAlifareJob AprJob AprJob Apr3,82Job AprAlifareJob AprJob AprJob Apr3,82Job AprJob AprJob AprJob AprJob AprJob AprJob AprJob AprJob Apr	26-Apr	Bank deposit	Deposit	Sales	325.00		2,502
Signuriting on vehicle - City SignuritersCh ooyMarketing350.005.1228-MPAll Wholesale StationersBank CardStationery8co5.2029-APTPurchases - Floral subpilesBank cardStationery20.003.2029-APTPurchases - Floral subpilesBank cardStack20.003.20Bank depositBank cardTavel Costs65.002.003.20Bank depositDepositStackMark20.003.2030-APTAliFareDepositStales10.003.2030-APTAliFareDepositStales10.002.2030-APTAliFareDepositStales10.002.2030-APTAliFareDepositStales10.002.2030-APTAliFareDepositStales10.002.2030-APTAliFareDepositStales10.003.2230-APTAliFareDepositStales10.003.2030-APTAliFareDepositStales10.003.2030-APTAliFareDepositStales10.003.2030-APTAliFareDepositStales10.003.2030-APTAliFareDepositStales10.003.2030-APTAliFareDepositStales10.003.2030-APTAliFareAliFareAliFare3.203.2030-APTAliFareAliFareAliFare3.20	27-Apr	Bank deposit	Deposit	Sales	269.00		2,771
zs-ArAll Wholesale StationersBank cardStationeryBank opportB6.003.03Bank depositDepositSales20.001.200.002.03zs-AprHorei Grande - accommodation and mealsBank cardTravel Costs65.001.200.002.03Bank depositDepositBank cardTravel Costs65.001.200.002.03so-AprAirareDepositSales65.002.002.02Bank depositDCTravel Costs65.002.002.23Bank depositDCTravel Costs10.002.232.23Bank depositDepositSales10.002.232.23Bank depositSales10.00Sales1.0002.23Bank depositSalesSales10.00Sales2.24SalesSalesSalesSales1.0002.23SalesSalesSalesSales1.0002.24SalesSalesSalesSalesSales1.0002.25SalesSalesSalesSalesSales1.0002.25Sales <t< td=""><td></td><td>Signwriting on Vehicle - City Signwriters</td><td>Ch 0004</td><td>Marketing</td><td>350.00</td><td></td><td>3,121</td></t<>		Signwriting on Vehicle - City Signwriters	Ch 0004	Marketing	350.00		3,121
Bank depositDepositSales201.003.3429-APPurchases - Foral suppliesBank cransFerScock Purchases1.200-002.04Horel Grande - accommodation and mealsBank cardTravel Costs650-002.04030-APTAirfareDepositSales650-002.804Bank depositDepositSales1.0002.949April AlepositDepositSales1.0002.949Bank depositDepositSales1.0002.904Bank depositDepositSales1.0002.907Bank depositDepositSales1.0002.907Bank depositDepositSales1.0002.907Bank depositDepositSales1.0002.907Bank depositDepositSales1.0002.907Bank depositSales1.0001.9002.907Bank depositSales1.9001.9002.907Bank depositSales1.9001.9002.907Bank depositSales1.9001.9002.907Bank depositSales1.9001.9002.907Bank depositSales1.9001.9002.907Bank depositSales1.9001.9002.907Bank depositSales1.9001.9002.907Bank depositSales1.9001.9011.901Bank depositSales1.9011.901Bank depositSales <t< td=""><td>28-Apr</td><td>All Wholesale Stationers</td><td>Bank Card</td><td>Stationery</td><td></td><td>00-98</td><td>3,035</td></t<>	28-Apr	All Wholesale Stationers	Bank Card	Stationery		00-98	3,035
29-Apr Purchases - foral supplies Bank transfer Stock Purchases 1,200-00 2,004 Horel Grande - accommodation and meals Bank Card Travel Costs 65.00 1,202 <td></td> <td>Bank deposit</td> <td>Deposit</td> <td>Sales</td> <td>201.00</td> <td></td> <td>3,236</td>		Bank deposit	Deposit	Sales	201.00		3,236
Hotel Grande - accommodation and meals Bank Card Travel Costs Gales 50-00 1,925 Bank deposit DC Travel Costs 65-00 210-00 2,499 Bank deposit DC Travel Costs 280-00 2,211 Bank deposit Deposit Sales 10-00 2,321 Bank deposit Deposit Deposit 10-00 2,321 Bank deposit Deposit Deposit Deposit 2,321 Bank deposit Deposit Deposit	29-Apr	Purchases - floral supplies	Bank transfer	Stock Purchases	l	1,200.00	2,036
Bank deposit Deposit Sales 65.00 2,493 so-Apr Airfare DC Travel Costs 280.00 2,211 Bank deposit Deposit Sales 110.00 280.00 2,211 Value Sales 110.00 Sales 110.00 2,321 Value Sales 100.00 Sales 100.00 2,321 Value Sales Sales 100.00 Sales 1,321 Value Sales Sales Sales 1,321 1,		Hotel Grande - accommodation and meals	Bank Card	Travel Costs		210.00	1,82(
so-Apr Airfare DC Travel Costs 280.00 2,211 Bank deposit Deposit Gales 110.00 2,321 Image: Solution of Sol		Bank deposit	Deposit	Sales	665.00		2,491
Bank deposit Deposit Sales 10.00 2,30 Image: Sales	30-Apr	Airfare	DC	Travel Costs		280.00	2,211
		Bank deposit	Deposit	Sales	110.00		2,321

Image 1 - Main Cash Book

Image 2 – Bank Statement



City Branch City Centre Street Private Box 002 City 1234-52

30 April 2018

AMB Business Account

Account name:	The Rose and Flower	
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Account Number:	12345-678-912-3
Statement Date:	30 April 2018
Statement Number:	1

				OPEN	ING BALANCE	\$0.00
DATE	CODE	OTHER PARTY	TRANSACTION DETAILS	MONEY OUT	MONEY IN	BALANCE
1 Apr	DC	From 12345-678-912-2	AMB Internal Transfer		500.00	500.00
1 Apr	BI	AMB ****2049	Loan Drawdown		1,500.00	2,000.00
1 Apr	0001	Ch 0001		125.00		1,875.00
2 Apr	BP	To 54321-987-654-0	Mr Landlord	800.00		1,075.00
3 Apr	BP	To 34567-012-987-1	Power Suppl.	110.00		965.00
3 Apr	BP	To 76543-210-123-5	Telecom	150.00		815.00
8 Apr	0003	Ch 0003		350.00		465.00
8 Apr	ATM	AMB ATM	Withdrawal	200.00		265.00
8 Apr	DE	The City Express	Advert Lge	220.00		45.00
9 Apr	POS	BT	*****5024	102.50		-57.50
10 Apr	OD	Acct Overdraw Fee		10.00		-67.50
21 Apr	Dep	Deposit	10001		900.00	832.50
23 Apr	Dep	Deposit	10002		980.00	1,812.50
24 Apr	Dep	Depost	10003		1,100.00	2,912.50
25 Apr	BI		Dep 10001 Correction	50.00		2,862.50
25 Apr	DE	A Chapman	Wages	250.00		2,612.50
26 Apr	Dep	Deposit	10004		325.00	2,937.50
27 Apr	Dep	Deposit	10005		269.00	3,206,50
28 Apr	POS	All W/Sale St	*****5024	86.00		3,120.50
28 Apr	Dep	Deposit	10006		201.00	3,321.50
29 Apr	POS	FloralOnline	*****5024	1,200.00		2,121.50
29 Apr	Dep	Deposit	10007		665.00	2,786.50
30 Apr	POS	AirlineOnline	*****5024	280.00		2,506.50
30 Apr	Dep	Deposit	10008	Constant and	110.00	2,616.50
30 Apr	Fee	Charges		35.00		2,581.50
30 Apr	BI	AMB Loans	95621	110.00		2,471.50
30 Apr	Fee	Account Maintenance	181451290040	5.00		2,466.50
30 Apr	Fee	Ch Clearance		25.00		2,441.50

If you have any questions, please call us

						Ba	30-Apr Ai	Ва	Ho	29-Apr Pu	Ва	28-Apr All	BiS	27-Apr Ba	26-Apr Ba	25-Apr Wa	24-Apr Bai	23-Apr Ba	M	21-Apr Gru	PT PT	11 advec		Ca	Q	8-Apr Of	Te	3-Apr Por	2-Apr Mr	Th	Lo	1-Apr Pe	Date Det	ß
						nk deposit	Fare	nk deposit	tel Grande - accommodation and meals	rchases - Floral supplies	nk deposit	Wholesale Stationers	nuriting on vehicle - City Signuriters	nk deposit	nk deposit	ges · Alice	nk deposit	nk deposit	oney from grand opening sales	eat Glass Cleaners - Window cleaning	Fuel Station - Phone Top-Flb	E City Express - Grand Opening	cal Grocers - tea, coffee, milk	sh box float and cash machine	Fice Supplies Inc Petty Cash box	Fice Supplies Inc Cash machine	ecom - Phone/broadbank install	wer Supply Co - Connect power	Landlord	e City Express - Shop Assistant	an from AMB	rsonal funds deposited	tails	AIN BANK ACCOUNT
						Deposit	DC	Deposit	Bank Card	Bank transfer	Deposit	Bank Card	Ch 0004	Deposit	Deposit	Bank transfer	Deposit	Deposit	Deposit	Cash	bank Card	bank cond	Cash	Cash withdrawal	Ch 003	Ch 003	Bill Payment	Bill Payment	Bank transfer	Ch 0001	Loan	Transfer in	Ref	
						Sales	Travel Costs	Sales	Travel Costs	Stock Purchases	Sales	Stationery	Marketing	Sales	Sales	Wages Expenses	Sales	Sales	Sales	Cleaning	Telephone - Mobile	Advertising	Kitchen Supplies	Cash	Office Supplies	Office Supplies	Telephone - Landline	Power	Rent	Advertising	Bank Loan	Capital	Account	APRIL
						110.00		665.00			201.00			269.00	325.00		1,100.00	980.00	900.00												1,500.00	500.00	Money In	
Closing Balanca						>	280.00	>	210.00	1,200.00	V	86.00	350.00	>	>	250.00	7	>	>	90.00	20.00	00.00	55.00	200.00	350.00	350.00	150.00	110.00	800.00	125.00	>	>	Money Out	Opening Balance
						1,621.	Λ 1,511.	1,791.	1,126.	A 1,336	2,536	A 2,335	2,421	2,771	2,502	A 2,177	2,427	1,32	34:	(552	(462	unu naci V	041)	Λ (85.	115	A 465	N 815	V 965	Λ 1,075.	∧ 1,875.	2,000.	500.	Bank Balance	\$0.00

Image 3 – Cashbook Ticked and Highlighted

Image 4 – Ticked and Highlighted Bank Statement



City Branch City Centre Street Private Box 002 City 1234-52

30 April 2018

AMB Business Account

Account name: The Rose and Flower Account Number: 12345-678-912-3 Statement Date: 30 April 2018 Statement Number: 1 **OPENING BALANCE** \$0.00 DATE CODE OTHER PARTY TRANSACTION DETAILS MONEY OUT MONEY IN BALANCE 500.00 500.00 1 Apr DC From 12345-678-912-2 AMB Internal Transfer BI AMB ****2049 Loan Drawdown 1,500.00 \$ 2,000.00 1 Apr 1 Apr 0001 Ch 0001 125.00N 1,875.00 BP To 54321-987-654-0 Mr Landlord 800.00 1,075.00 2 Apr 110.00 To 34567-012-987-1 Power Suppl. 965.00 BP 3 Apr 150.00N To 76543-210-123-5 815.00 3 Apr BP Telecom 465.00 0003 Ch 0003 350.00 1 8 Apr 200.00 265.00 8 Apr ATM AMB ATM Withdrawal 8 Apr 220.00 45.00 DE The City Express Advert Lae *****5024 102.50 -57.50 9 Apr POS BT 10.00 -67.50 10 Apr OD Acct Overdraw Fee 21 Apr 10001 900.00€ 832.50 Dep Deposit 23 Apr Deposit 10002 980.00 1,812.50 Dep 24 Apr Dep 10003 1,100.00 2,912.50 Depost Dep 10001 Correction 50.00 2.862.50 25 Apr BI 250.00 25 Apr DE A Chapman Wages 2,612.50 26 Apr Dep Deposit 10004 325.00∧ 2,937.50 269.00 3,206.50 27 Apr Dep Deposit 10005 ****5024 3,120.50 28 Apr POS All W/Sale St 86.00 201.00N 3,321.50 28 Apr Dep Deposit 10006 ****5024 1,200.00 N 2,121.50 29 Apr POS FloralOnline 665.00 N 2,786.50 29 Apr 10007 Dep Deposit *****5024 280.00 2,506.50 30 Apr POS AirlineOnline 110.00 2,616.50 10008 30 Apr Deposit Dep 35.00 2,581.50 30 Apr Fee Charges 2,471.50 30 Apr BI AMB Loans 95621 110.00 Account Maintenance 5.00 2,466.50 30 Apr Fee 30 Apr Fee Ch Clearance 25.00 2,441.50 Closing Balance \$2,441.50

If you have any questions, please call us

Image 5 –	Cashbook	Updated	with Ad	justments
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neeCash uithdrawalCash box 20000 20000 2000 20	Hotel Grande - accommodation and me Bank deposit 30-Apr Airfare 30-Apr Bank deposit 10-Apr Account Maintenance Fee Loan interest to AMB Loan interest to AMB 10-Apr Correction to deposit on 21 April 8-Apr Reverse Office supplies - 08/04 entered 8-Apr Reverse Kitchen supplies - 08/04 entered 9-Apr Reverse Window Cleaning 21/04 - paid C 21-Apr Reverse Travel Costs 30/04 paid with V 8-Apr Reverse Travel Costs 30/04 paid with V 8-Apr Reverse Travel Costs 30/04 paid with V
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ne Cash withdrawal Cash box 200-00 X (85.00 Ing Cash withdrawal Kitchen Supplies S5.00 X (45.00 Ing Bank transfer Advertising 220-00 X (36.00 bank Card Vehicle Costs 82.50 (42.00 bank Card Telephone - Mobile 20.00 (42.50 cleaning Cash Cleaning 900-00 (42.50 bposit Sales 900-00 1,327-55 Deposit Sales 1,100-00 1,327-55	25-Apr Wages - Alice
ne Cash withdrawal Cash box 200.00 (65.00 IK Cash Kitchen Supplies 55.00 (140.00 ing Bank transfer Advertising 220.00 (40.00 bank Card VehiCle Costs 220.00 (40.00 p bank Card VehiCle Costs 82.50 (492.50 cleaning Cash Cleaning 20.00 (462.50 s Deposit Sales 900.00 90.00 347.55 Deposit Sales 980.00 1.327.50 1.327.50	24-Apr Bank deposit
ne Cash withdrawal Cash box 200.00 (85.00 IK Cash Kitchen Supplies 55.00 (140.00 ing Bank transfer Advertising 220.00 (140.00 bank Card VehiCle Costs 82.50 (142.50 b bank Card Telephone - Mobile 20.00 (142.50 c cleaning Cleaning 20.00 (142.50 s Deposit Sales 900.00 347.5C	23-Apr Bank deposit
ne Cash withdrawal Cash box 200.00 (85.00 IK Cash Kitchen Supplies 55.00 (140.00 ing Bank transfer Advertising 220.00 (140.00 bank Card VehiCle Costs 82.50 (142.50 b bank Card Telephone - Mobile 20.00 (142.50 cleaning Cash Cleaning 90.00 (152.50	Money from grand opening sales
ne Cash withdrawal Cash box 200.00 (85.00 IK Cash Kitchen Supplies 55.00 (140.00 ing Bank transfer Advertising 220.00 (360.00 bank Card Vehicle Costs 82.50 (442.50 p bank Card Telephone- Mobile 20.00 (462.50	21-Apr Great Glass Cleaners - Window Cleanin
ne Cash withdrawal Cash box 200.00 (85.00 IK Cash Kitchen Supplies 55.00 (140.00 Ing Bank transfer Advertising 220.00 (360.00 bank Card Vehicle Costs 82.50 (442.50	BT Fuel Station - Phone Top-Up
ne Cash withdrawal Cash box 200.00 (85.00 Ik Cash Kitchen Supplies 55.00 (140.00 Ing Bank transfer Advertising 220.00 (360.00	BT Fuel Station - Fuel
ne Cash withdrawal Cash box 200.00 🔨 (85.00 Ik Cash Kitchen Supplies 55.00 (240.00	9-Apr The City Express - Grand Opening
ne Cash withdrawal Cash box 200.00 🔨 (85.00	Local Grocers - tea, Coffee, milk
	Cash box float and Cash machine
th box Ch oos Office Supplies 350.00 115.00	Office Supplies Inc Petty Cash box
thine Choos Office Supplies 350-00 🔨 465-00	8-Apr Office Supplies Inc Cash machine
tall Bill Payment Telephone - Landline 150.00 A 815.00	Telecom - Phone/broadbank install
wer Bill Payment Power 110.00 A 965.00	3-Apr Power Supply Co - Connect power
Bank transfer Rent 800.00 A 1.075.00	2-Apr Mr Landlord
ant Ch 0001 Advertising 125.00 1, 1,875.00	The City Express - Shop Assistant
Loan Bank Loan 1,500.00 🔨 2,000.00	Loan from AMB
Transfer in ?? 500.00 🔨	1-Apr Personal funds deposited
Ref Account Money In Money Out Bank Balance	ate Details
FLOWER APRIL Opening Balance \$0.00	ASHBOOK OF THE ROSE AND FLOW

Image 6 – Completed Bank Reconciliation Worksheet (Report)

BANK RECONCILIATION REPORT

The Rose and Flower

Date of Bank Statement:

30/04/2018

Bank Account Name or Number:

12345-678-912-3 (Main Bank A/C)

Unpresi	ented Checks/Ch	eques
27-Apr	0004	350.00
		25 4 4 4
	Total A	350.00

Ou	tstanding Depo	sits
	ļ	
	[
	i i i	
		-
	i i i	
	Total B	

Reconciliation	Amount				
Closing Cash Book Balance at	\$2,091.50				
Add: Unpresented Checks/Cheques	\$350.00				
Sub-total	\$2,441.50				
Less: Outstanding Deposits (Total B	\$0.00				
Expected Bank Statement Balance	\$2,441.50				

(222.00)	Closing Balance					1
		-				

				11		
						ĺ
				21		
(222.00)	12.00		Interest Expense		30-Apr Bank interest	
(210.00)	210.00		Travel Costs	Visa card	29-Apr Hotel Grande - accommodation and meals	
Credit Card Balance	Money Out	Money In	Account	Ref	Date Details	Da
\$0.00	Opening Balance		APRIL		VISA ACCOUNT	
					CASHBOOK OF THE ROSE AND FLOWER	0

Image 7 – Completed Cashbook for Visa Credit Card

Image 8 – Completed Petty Cash Log

PETTY CASH LOG

MONTH:

APRIL

Date	Detail	Cash In	Cash Out	Balance
8/04/2018	Float	80.00		80.00
8/04/2018	Tea, Coffee and milk for kitChen		55.00	25.00
-		-		
		-		
	2			
-		-		
	Total cash left at month end			

Float 80.00 Less: Total Cash Left 25.00 Top up with 55.00