

Example of Bank Reconciliation Statement

Bank: ABC Bank

Account No. : Current Account 012-123456-001

Bank Reconciliation Statement

(as at 31.1.2XX1)

		HK\$	Record subsequent clearance of reconciling Items
Balance per Cash Book:		123,456	
<u>Add:</u>			
Unpresented cheques			
• Cheque No. 123393	400		Cheque presented on 2.2.2XX1
• Cheque No. 123394	2,000		Cheque presented on 3.2.2XX1
Credit Transfer			
• Management Fees	1,000	3,400	Recorded in cash book on 5.2.2XX1
<u>Less:</u>			
Bank Lodgement not shown on Bank Statement			
• Cheques deposited on 31.1. 2XX1	1,000		
Dishonoured Cheque	1,000		Adjusted cash book on 3.2.2XX1.
Bank Charges	50		Handling fee for dishonoured cheque. Recorded in cash book on 3.2.2XX1.
Autopay of electricity bill	20,000	22,050	Autopay effected on 31.1.2XX1. Recorded in cash book on 3.2.2XX1
Balance per Bank Statement		104,806	

Prepared by :	Approved by :
(name / title)	(name / title)

(Note : The figures used in the above Bank Reconciliation Statement are for illustrative purpose only)