**S a m p l e**

***Example of Bank Reconciliation Statement***

Bank: ABC Bank Account No. : Current Account 012-123456-001

**Bank Reconciliation Statement**

(as at 31.1.2XX1)

Record subsequent clearance of reconciling Items

HK$

**Balance per Cash Book:** 123,456 Add:

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

Less:

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 o |
| Autopay of electricity bill | 20,000 | 22,050 | 3.2.2XX1.Autopay effected on 31.1.2XX1. Recorded in cash book on 3.2.2X |
| **Balance per Bank Statement** |  | 104,806 |  |

n X1

|  |  |
| --- | --- |
| **Prepared by :** | **Approved by :** |
| **(name / title)** | **(name / title)** |

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