

SAMPLE BANK RECONCILIATION

XYZ bank reconciliation at 30 June

Balance as per bank statement	34,631.80	
Add: Outstanding deposit	2,300.00	
		36,931.80
Less: Unpresented cheques	6,285.90	
Adjusted balance as per cash at bank account		30,645.90
Ending balance per company records		30,415.90
Add: Correction—cheque for \$400 incorrectly recorded as \$780	380	
		30,795.90
Deduct: Bank charges	150	
Adjusted balance as per cash at bank account		30,645.90