

4.1 **CASH RECEIPTS JOURNAL (BANK COLUMN)**

	R
Pencil Balance (Given)	R 15 685,00
Stale Cheque Cancellation	R 1 650,00
Rental Deposit	R 4 000,00
Interest Received	R 200,00
Deposit: G Mapetela	R 1 000,00
	<b>22535</b>

**CASH PAYMENTS JOURNAL (BANK COLUMN)**

	R
Pencil Balance (Given)	R 13 236,00
Bank charges	R 250,00
Cash Handling fee	R 65,00
R/D Cheque	R 910,00
Correction purchases(1500-150)	R 1 350,00
	<b>15811</b>

4.2 **BANK ACCOUNT**

Balance bld	R 750,00	Cash Payments	R 15 811,00
Cash Receipts	R 22 535,00	Balance bld	R 7 474,00
	<b>R 23 285,00</b>		<b>R 23 285,00</b>

**Balance bld** R 7 474,00

4.3 **BANK RECONCILIATION STATEMENT**

	R	R
Balance as per Bank Statement (given)		R 8 493,00
Outstanding Deposits		R 4 710,00
Unpresented Cheques		
856	R 3 600,00	
858	R 3 000,00	
863	R 1 659,00	
Correction of incorrect deposit	R 1 250,00	
D.Dakalo Cheque		R 3 780,00
<b>*Balance as per bank statement</b>	<b>R 7 474,00</b>	
	<b>R 16 983,00</b>	<b>R 16 983,00</b>

\* Balancing Figure