

**Bank Reconciliation Statement Audit**

Records to be audited

1. Cash/bank Book
2. FDR Accounts/Ledger for investments
3. Interest Calculation sheets
4. Bank Memos
5. Bank Statement
6. BRS

**Bank Reconciliation Statement**

Balance as per cash/bank book

Add: Cheques issued but not debited  
Interest credited but not accounted

less: Cheques received but not credited  
Bank Charges charged but not accounted

Balance As per bank statement

**PREPARE THESE TABLES FOR ALL THE DETAILS**

**Cheques issued but not debited**

Cheque No	Name of Beneficiary	Date of Cheque	Date of Cheque Clearance	Whether 6 months overdue	Reversal Entry No.	Date on which reversal entry passed
		31-03-2008	Cheque not cleared as on 20-09-2008			

Bank Dr.  
To Party

**Bank Charges charged but not accounted**

Date of Charge by Bank	Particulars	Amount Charged to Account	Reversal Entry No.	Date on which reversal entry passed
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**Interest credited but not accounted**

Date of ACCRUAL by Bank	Particulars	Amount ACCRUED to Account	<b>INTEREST CALCUALTION</b>	Reversal Entry No.	Date on which reversal entry passed
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**Cheques received but not credited**

Cheque No	Date of Cheque	Date of Cheque Credit	Particulars of Receipt of Cheque	Whether 6 months overdue	Reversal Entry No.	Date on which reversal entry passed	<b>Reversed Account/ Party Name/Inc ome</b>
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