# Example of Bank Reconciliation Statement

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

## Bank Reconciliation Statement

*(as at 31.1.2XX1)*

<table>
<thead>
<tr>
<th>HK$</th>
<th>Record subsequent clearance of reconciling Items</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance per Cash Book:</strong></td>
<td>123,456</td>
</tr>
</tbody>
</table>

### 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 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

<table>
<thead>
<tr>
<th>Prepared by:</th>
<th>Approved by:</th>
</tr>
</thead>
<tbody>
<tr>
<td>(name / title)</td>
<td>(name / title)</td>
</tr>
</tbody>
</table>

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