

Your business cashbook 30 April 2021 reflects an overdrawn balance of R55 747. On the same day the bank statement had a debit balance of R53 976. A comparison of the cashbook and bank statement shows the following:

1. Overdraft interest of R928 has not been recorded in the cashbook.
2. Trust and Business bank charges of R558 and R394 respectively have not been entered in the cashbook
3. A deposit of R4 894 is not reflected on the bank statement
4. An EFT payment for R1 443 in payment of a client's account appears on the bank statement but not on the cashbook.
5. A stop order of R477 earlier received by a client has been reversed by the bank.
6. Insurance and motor lease stop orders of R54 and R1 713 respectively have not been entered into the cashbook
7. A stop order for R8 000 for motor vehicle not entered in cashbook
8. A deposit of R9 346 made to the trust banking account has been incorrectly reflected on the bank statement

- Prepare a Supplementary Cashbook at 30 April 2021
- Prepare a Bank Reconciliation Statement as at 30 April 2021

Your trust cashbook balance as of 30 September 2020 reflected a favourable balance of R101 004.00. The favourable balance of the bank statement on the same date was R114 310. A comparison of the cashbook and the bank statement for September 2020 reveals the following:

1. Interest of R7 108.00 on the favourable balance has not been entered into the cashbook.
2. An erroneous EFT deposit into the trust bank account for R17 218.00 was recorded in your cashbook by was reversed by the bank. The reversal is not recorded in the cashbook
3. A deposit of R3 114.00 made on 30 September 2020 is not reflected on the bank statement.
4. An EFT payment for R 2 736 drawn on the business bank account has been incorrectly debited to the trust banking account.
5. The bank debited your trust bank account with trust bank charges of R734
6. An electronic transfer of R30 000 by a client has not been entered into the cashbook.

- Prepare a Supplementary Cashbook for September 2020
- Prepare a Bank Reconciliation Statement as at 30 September 2020