

**EARTHWEAR CLOTHIERS**  
**Bank Reconciliation**  
**31/12/13**  
**General Cash Account**

**C10**  
**DLJ**  
**15/1/14**

Balance per bank: <b>C11</b>		€1,854,890 <b>C</b>
Add:		
Deposits in transit:		
30/12/13	€156,940 ✓	
31/12/13	340,875 ✓	497,815
Deduct:		
Outstanding cheques:		
No. 1243	€121,843 ◊✓	
No. 1244	232,784 ◊✓	
No. 1247	30,431 ◊✓	
No. 1250	64,407 ◊✓	
No. 1251	123,250 ◊✓	<u>(572,715)</u>

*(Continued)*

**Exhibit 16-1**

(continued)

Balance per books, unadjusted		1,779,990
Adjustments to books:		
Bank service charges	€250✓	
Cheque included in 30/12/13 deposit, returned for insufficient funds (NSF)	7,400✓	<u>(7,650)</u>
Balance per books, adjusted		<u><u>1,772,340</u></u> <b>F</b>

**F** = Footed.

**C** = Traced balance to bank confirmation.

**L** = Agreed to cash lead schedule and general ledger.

✓ = Traced amount to cut-off bank statement.

φ = Examined cancelled cheque for proper payee, amount and endorsement.

*Note:* The controller has signed for the return of the cut-off bank statement.