



## NCERT Solutions for Class 11

### Accountancy

#### Chapter 5 - Bank Reconciliation Statement

##### 1. State the need for the preparation of bank reconciliation statement?

**Ans:** The bank reconciliation statement is a document that assists a firm in reconciling the information of transactions performed with its bank account with its financial records. The following are the requirements for preparing the bank reconciliation statement:

- It aids in determining the accuracy of entries and balances by examining both the pass book and the cashbook at the same time. Bank reconciliation statement is used to verify the accuracy of the balances and entries in the passbook and cash book.
- It assists in correcting errors and making necessary corrections by comparing the cashbook to the passbook.
- Certain transactions may slip through the cracks and be unnoticed by the organisation, resulting in unrecorded transactions. As a result, throughout this procedure, companies may be made aware of such transactions.
- The development of the bank reconciliation statement serves the objective of preventing fraud in bank transactions.
- The preparation of the bank reconciliation statement is a means for the organisation to learn about unreasonable delays in cheque collections and clearing.

##### 2. What is a bank overdraft?

**Ans:** The term "bank overdraft" refers to the credit extended by a bank to a business when its balance falls below the bank's minimum balance. As a result, a bank overdraft can be defined as a credit extended over the minimum bank balance for a certain time. Interest is usually charged by banks for such a provision. The benefit of a bank overdraft is that it allows the bank to clear a company check even if there is insufficient money in the account, which would otherwise result in a bounced check.

3. Briefly explain the statement 'wrongly debited by the bank' with the help of an example.

**Ans:** The term "wrongly debited by the bank" refers to the act of a bank debiting a transaction's money in an incorrect manner. An example of this is when a user deposits a cheque for Rs. 10,000 with the bank, but the bank records it as Rs. 1000.

4. State the causes of difference occurred due to time lag.

**Ans:** The following are some of the causes of time lag differences: Because of the temporal lag, there are two sources of discrepancy.

- Drawn but unpresented check: In most circumstances, a cheque has a 30-month validity period, and there is a potential that the person to whom the cheque is issued would postpone cashing the check. However, the entry for the same is made in the cashbook, while the record for the same is still missing from the passbook.
- Cheque placed but not collected: There may be a time discrepancy between when the bank collects the cheque and when the entry for the same is made in the cash book, which records such occurrences instantly. As a result, this could be the cause of the time lag.

5. Briefly explain the term 'favourable balance as per cash book'

**Ans:** Every subsequent receipt is debited, and every payment is debited as well. The positive cash book balance is referred to as the favourable cash book balance. Without adjusting the cash book balance, the balance of the cash book balance is the first item to start with when preparing the bank reconciliation statement. When the bank makes more payments than it receives in receipts, the balance of the passbook is said to be favourable. As a result, the cashbook's favourable balance is the polar opposite of the pass book's favourable balance.

6. Enumerate the steps to ascertain the correct cash book balance.

**Ans:** The following are the steps to determine the right balance in the cashbook:

1. Determine the cashbook and passbook balances.
2. Compare the Passbook's debits to the Cashbook's credits, and vice versa.
3. Any errors or discrepancies must be corrected as soon as possible.
4. Add up the cashbook's totals and calculate the balancing number to aid in the preparation of the Bank Reconciliation Statement.

## **7. What is a bank reconciliation statement? Why is it prepared?**

**Ans:** The bank reconciliation statement is a document that assists a firm in reconciling the information of transactions performed with its bank account with its financial records. The bank reconciliation statement must be kept in order to tally the data in the cashbook and passbook against the figures in the bank account and reconcile the variances between the two.

## **8. Explain the reasons where the balance shown by the bank passbook does not agree with the balance as shown by the bank column of the cash book.**

**Ans:** The reasons for the balance discrepancy between the bank passbook and the cashbook are as follows:

**i. Time lag:** There may be a time lag between the duration of time in which the cashbook and the passbook record the entry connected to the encashment of the check - there are two reasons for variations that occur due to time lag.

- **A cheque's validity is limited to 30 months in most situations**, and there's a danger that the individual to whom the cheque is issued will be late in cashing it. However, the entry for the same is made in the cashbook, while the record for the same is still missing from the passbook.

- **Cheque placed but not collected:** There may be a time discrepancy between when the bank collects the cheque and when the entry for the same is made in the cash book, which records such occurrences instantly. As a result, this could be the cause of the time lag.

**ii. Customer direct deposit:** In some situations, clients may make a direct deposit of funds without notifying the organisation in advance, and the organisation may be unaware of the transaction until they check their passbook.

**iii. Bank Charges and Interest Credits:** A bank may deduct charges and credit interest, with notice given only through the bank's statement.

**iv. The business's income and expenses are dealt with directly by the bank:** The bank offers the option of making direct payments and receiving funds for expenses such as phone and power bills, as well as incomes such as dividends and rents.

**v. Dishonoured cheques and bills:** In some cases, the organisation may have made an entry for a deposit of a cheque that is later dishonoured, and the organisation does not make an entry for it. Furthermore, banks have the option of discounting invoices,

which can result in the bills being dishonoured on the due date. The organisation may not be aware of such transactions until they compare the ledger to the passbook.

**vi. Errors and omissions:** In some situations, the bank may make omissions, commissions, or errors in transactions conducted via it in order to suit the organization's various needs. There's also the possibility.

**9. Explain the process of preparing bank reconciliation statement with amended cash balance.**

**Ans:** Due to a variety of factors, there may be variations between the Cashbook and the Passbook. The steps for determining the accurate cash book balance are as follows:

- i. Determine the cashbook and passbook balances.
- ii. Compare the Passbook's debits to the Cashbook's credits, and vice versa.
- iii. Any errors or discrepancies must be corrected as soon as possible.
- iv. Add up the cashbook's totals and calculate the balancing number to aid in the preparation of the Bank Reconciliation Statement.

The following is the format for a bank reconciliation with an adjusted cash balance:

Particulars	Amount	Amount
Balance as per Cash book		XXX
Add:		
Cheque issued but not presented for payment	XXX	XXX
Less:		
Cheque deposited but not collected	XXX	
Bank Charges debited by Bank	XXX	XXX
Balance as per Pass book		XXX

**10. From the following particulars, prepare a bank reconciliation statement as at March 31, 2017.**

**(i) Balance as per cash book Rs 3,200**

**(ii) Cheque issued but not presented for payment Rs 1,800**

**(iii) Cheque deposited but not collected upto March 31, 2017 Rs 2,000**

**(iv) Bank charges debited by bank Rs 150**

**Ans:** As of March 31, 2017, the bank reconciliation statement was as follows:

S.No.	Particular	Amount Rs.(+)	Amount Rs.(-)
1.	Balance as per the Cash Book	3200	
2.	Cheque issued but not presented for payment	1800	
3.	Cheque deposited but not cleared		2000
	Bank charges		150
	Balance as per the Pass Book		2850
		5000	5000

**11. On March 31 2014 the cash book showed a balance of Rs. 3,700 as cash at bank, but the bank passbook made up to same date showed that cheques for Rs. 700, Rs. 300 and Rs. 180 respectively had not presented for payment. Also, cheque amounting to Rs. 1,200 deposited into the account had not been credited. Prepare a bank reconciliation statement.**

**Ans:** As of March 31, 2017, the bank reconciliation statement was as follows:

S.No.	Particular	Amount Rs.(+)	Amount Rs. (-)
1.	Balance as per the Cash Book	3700	
	Three cheques issued but not presented for payment	1180	
2.	Cheque deposited but not cleared		1200
	Balance as per the Pass Book		

**12. The cash book shows a bank balance of Rs. 7,800. On comparing the cash book with passbook the following discrepancies were noted:**

**(a) Cheque deposited in bank but not credited Rs. 3,000**

**(b) Cheque issued but not yet present for payment Rs. 1,500**

**(c) Insurance premium paid by the bank Rs. 2,000**

**(d) Bank interest credit by the bank Rs. 400**

**(e) Bank charges Rs. 100**

**(d) Directly deposited by a customer Rs. 4,000**

**Ans: Bank Reconciliation statement**

S.No	Particular	Amount Rs.(+)	Amount Rs.(-)
	Balance as per the Cash Book	7800	
a)	Cheque deposited but not credited in the Pass Book		3000
b)	Cheque issued but not yet presented for payment	1500	
c)	Insurance premium paid by bank		2000
d)	Bank allowed interest	400	
e)	Bank debited charges		100
f)	Amount directly deposited by customer		
	Balance as per the Pass Book	4000	8600
		1370	1370

**13. Bank balance of Rs. 40,000 showed by the cash book of Atul on December 31, 2013. It was found that three cheques of Rs. 2,000, Rs. 5,000 and Rs. 8,000 deposited during the month of December were not credited in the passbook till January 02, 2014. Two cheques of Rs. 7,000 and Rs. 8,000 issued on December 28, were not presented for payment till January 03, 2014. In addition to it bank had credited Atul for Rs. 325 as interest and had debited him with Rs. 50 as bank charges for which there were no corresponding entries in the cash book.**

**Ans: Atul's bank reconciliation statement as of December 31 December 2016**

S.No	Particular	Amount Rs. (+)	Amount Rs. (-)
1.	Balance as per the Cash Book	40000	15000

2.	Cheques deposited but not cleared in December	15000	
3.	Cheque issued but presented for payment	325	
4.	Bank allowed interest		50
	Bank debited charges		40725
	Balance as per the Pass Book	55325	55325

**14. On comparing the cash book with passbook of Naman it is found that on March 31, 2014, bank balance of Rs. 40,960 showed by the cash book differs from the bank balance with regard to the following:**

- (a) Bank charges Rs 100 on March 31, 2014, are not entered in the cash book.**
- (b) On March 21, 2014, a debtor paid Rs. 2,000 into the company's bank in settlement of his account, but no entry was made in the cash book of the company in respect of this.**
- (c) Cheques totaling Rs. 12,980 were issued by the company and duly recorded in the cash book before March 31, 2014, but had not been presented at the bank for payment until after that date.**
- (d) A bill for Rs. 6,900 discounted with the bank is entered in the cashbook with recording the discount charge of Rs. 800.**
- (e) Rs. 3,520 is entered in the cash book as paid into bank on March 31st, 2014, but not credited by the bank until the following day.**
- (f) No entry has been made in the cash book to record the dishonour on March 15, 2014 of a cheque for Rs. 650 received from Bhanu.**

**Prepare a reconciliation statement as on March 31, 2014.**

**Ans: Bank Reconciliation Statement of Naman as on March 31, 2017**

S.No	Particular	Amount Rs.(+)	Amount Rs.( -)
	Balance as per the Cash Book	40960	
a)	Bank debited charges		100
b)	Amount directly paid by debtor into bank account	2000	

c)	Cheques issued but not presented for payment	12980	
d)	Discount charges of bill was omitted to be recorded in the Cash Book		800
e)	Amount debited in bank column of the Cash Book but not deposited in bank		3520
f)	Cheque dishonoured not recorded in the Cash Book		650
	Book Balance as per the Pass Book		5870
		55940	55940

**15. Prepare bank reconciliation statement as on December 31, 2017. On this day the passbook of Mr. Himanshu showed a balance of Rs 7,000.**

**(a) Cheques of Rs 1,000 directly deposited by a customer.**

**(b) The bank has credited Mr. Himanshu for Rs 700 as interest.**

**(c) Cheques for Rs 3,000 were issued during the month of December but of these cheques for Rs 1,000 were not presented during the month of December.**

**Ans:** Bank Reconciliation Statement of Mr. Himanshu as on December 31, 2017

S.No.	Particular	Amount Rs.(+)	Amount Rs. (-)
a)	Balance as per the Pass Book	7000	
	Cheques directly deposited by a customer		1000
b)	Bank allowed interest		700
c)	Cheques issued but not presented for payment in December		1000
	Balance as per the Cash Book		4300
		7000	7000



**16. From the following particulars prepare a bank reconciliation statement showing the balance as per cash book on December 31, 2016.**

**(a) Two cheques of Rs 2,000 and Rs 5,000 were paid into bank in October, 2016 but were not credited by the bank in the month of December.**

**(b) A cheque of Rs 800 which was received from a customer was entered in the bank column of the cash book in December 2016 but was omitted to be banked in December, 2016.**

**(c) Cheques for Rs 10,000 were issued into bank in November 2016 but not credited by the bank on December 31, 2016.**

**(d) Interest on investment Rs 1,000 collected by bank appeared in the passbook. Balance as per Passbook was Rs 50,000**

**Ans:**

<b>S.No</b>	<b>Particular</b>	<b>Amount Rs. (+)</b>	<b>Amount Rs. (-)</b>
	Balance as per the Pass Book	50000	
<b>a)</b>	Cheques deposited but not cleared till 31 December 7,000	7000	
<b>b)</b>	Cheque debited in the Cash Book but not deposited in the bank 800	800	
<b>c)</b>	Cheque issued but not presented (not debited in the Pass Book) 10,000		10000
<b>d)</b>	Interest on investment collected by bank 1,000		1000
	Balance as per the Cash Book		46800
		57800	57800

**17. Balance as per passbook of Mr. Kumar is 3,000.**

**(a) Cheque paid into bank but not yet cleared Ram Kumar Rs 1,000 ,Kishore Kumar Rs 500**

**(b) Bank Charges Rs 300**

**(c) Cheque issued but not presented Hameed Rs 2,000 ,Kapoor Rs 500**

**(d) Interest entered in the passbook but not entered in the cash book Rs 100**

**Prepare a bank reconciliation statement.**

**Ans:**

S.No	Particular	Amount Rs. (+)	Amount Rs. (-)
	Balance as per Pass book		30000
	Add:		
	Cheque paid but not cleared	1000	
		500	
	Bank Charges	300	1800
	Less:		
	Cheque issued but not presented	2000	
		500	
	Interest credited in Bank	100	2600
	Balance as per Cash Book		2200

**18. The passbook of Mr. Mohit current account showed a credit Balance of Rs 20,000 on dated December 31, 2016. Prepare a Bank Reconciliation Statement with the following information.**

**(i) A cheque of Rs 400 drawn on his saving account has been shown on current account.**

**(ii) He issued two cheques of Rs 300 and Rs 500 on of December 25, but only the 1st cheque was presented for payment.**

**(iii) One cheque issued by Mr. Mohit of Rs 500 on December 25, but it was not presented for payment whereas it was recorded twice in the cash book.**

**Ans:** Bank reconciliation statement as on 31.12.2016

S.No	Particular	Amount Rs.(+)	Amount Rs. (-)
1.	Balance as per pass book	20000	
2.	Cheque issued from saving account wrongly debited in the current account of the pass book	400	

3.	Cheque issued but not presented for payment		500
	Cheque issued but not presented for payment and twice credited in cash book		18900
	Balance as per cash book	20400	20400

**19. On 1st January 2017, Rakesh had an overdraft of Rs 8,000 as showed by his cash book. Cheques amounting to Rs 2,000 had been paid in by him but were not collected by the bank by January 01, 2017. He issued cheques of Rs 800 which were not presented to the bank for payment up to that day. There was a debit in his passbook of Rs 60 for interest and Rs 100 for bank charges. Prepare bank reconciliation statement for comparing both the balance.**

**Ans:** Bank Reconciliation Statement of Rakesh as on January 01, 2017

S.No	Particular	Amount Rs.(+)	Amount Rs. (-)
1.	Overdraft as per the Cash Book		8000
2.	Cheques deposited but not yet cleared		2000
3.	Cheques issued but not presented for payment		
	Interest on overdraft debited by bank	800	
4.	Bank debited charges		60
	Overdraft as per the Pass Book		100
		9360	
		10610	10610

**20. Prepare bank reconciliation statement.**

**(i) Overdraft shown as per cash book on December 31, 2017 Rs 10,000.**

**(ii) Bank charges for the above period also debited in the passbook Rs 100.**

**(iii) Interest on overdraft for six months ending December 31, 2017 Rs 380 debited in the passbook.**

(iv) Cheques issued but not incashed prior to December 31, 2017 amounted to Rs 2,150.

(v) Interest on Investment collected by the bank and credited in the passbook Rs 600.

(vi) Cheques paid into bank but not cleared before December, 31 2017 were Rs 1,100.

**Ans:**

S.No	Particular	Amount Rs.(+)	Amount Rs.(-)
1.	Overdraft as per the Cash Book		10000
2.	Bank debited charges		100
3.	Interest charged by bank on overdraft		380
4.	Cheques issued but not presented for payment	2150	
5.	Interest on investment credited in the Pass Book but not entered in the Cash Book		
	Cheques deposited but cleared	600	
	Overdraft as per the Pass Book		1100
		8838	
		11580	11580

**21. Kumar find that the bank balance shown by his cash book on December 31, 2017 is Rs 90,600 (Credit) but the passbook shows a difference due to the following reason: A cheque (post dated) for Rs 1,000 has been debited in the bank column of the cash book but not presented for payment. Also, a cheque for Rs 8,000 drawn in favour of Manohar has not yet been presented for payment. Cheques totaling Rs 1,500 deposited in the bank have not yet been collected and cheque for Rs 5,000 has been dishonoured.**

**Ans:** Bank Reconciliation Statement of Kumar as on December 31, 2017

S.No	Particular	Amount Rs. (+)	Amount Rs. (-)
	Overdraft as per the Cash Book		90600

1.	Cheque debited in the Cash Book but not deposited in the bank		1000
2.	Cheque issued but not presented for payment	8000	
3.	Cheque deposited but not yet cleared		1500
4.	Cheque dishonoured		5000
	Overdraft as per the Pass Book	90100	
		98100	98100

**22. On December 31, 2017, the cash book of Mittal Bros. Showed an overdraft of Rs 6,920. From the following particulars prepare a Bank Reconciliation Statement and ascertain the balance as per passbook.**

**(1) Debited by bank for Rs 200 on account of Interest on overdraft and Rs 50 on account of charges for collecting bills.**

**(2) Cheques drawn but not encashed before December, 31 2017 for Rs 4,000.**

**(3) The bank has collected interest and has credited Rs 600 in passbook.**

**(4) A bill receivable for Rs 700 previously discounted with the bank had been dishonoured and debited in the passbook.**

**(5) Cheques paid into bank but not collected and credited before December 31, 2017 amounted Rs 6,000.**

**Ans:** Bank Reconciliation Statement of Mittal Bros. as on December 31, 2017

S.No	Particular	Amount Rs.(+)	Amount Rs. (-)
1.	Overdraft as per the Cash Book 6,920		6920
	Bank debited interest on overdraft		200
	Bank debited charges for collecting bills		50
2.	Cheque issued but not presented for payment	4000	
3.	Bank collected interest	600	
4.	Bill Receivable dishonoured		700
5.	Cheque deposited but not cleared		

	in December		6000
	Overdraft as per the Pass Book	9270	
		13870	13870

**23. Prepare bank reconciliation statement of Shri Bhandari as on December 31, 2014**

- ( i ) The Payment of a cheque for Rs. 550 was recorded twice in the passbook.**
- (ii) Withdrawal column of the passbook under cast by Rs. 200**
- (iii) A Cheque of Rs. 200 has been debited in the bank column of the Cash Book but it was not sent to bank at all.**
- (iv) A Cheque of Rs. 300 debited to Bank column of the passbook was not sent to the bank.**
- (v) Rs. 500 in respect of dishonoured cheque were entered in the passbook but not in the cash book. Overdraft as per passbook is Rs. 20,000.**

**Ans:** Bank Reconciliation Statement of Shri Bhandari as on December 31, 2017

S.No	Particular	Amount Rs.(+)	Amount Rs .(-)
1.	Overdraft as per the Pass Book		20000
2.	Payment of cheque twice debited in the Pass Book	550	
3.	Withdrawal column of the Pass Book undercast		200
4.	Cheque debited in the Cash Book but not deposited in the bank	200	
5.	Cheque added in the Cash Book but not deposited in the bank	300	
	Cheque dishonoured	500	
	Overdraft as per the Cash Book	18650	
		20200	20200

**24. Overdraft shown by the passbook of Mr. Murli is Rs. 20,000. Prepare bank reconciliation statement on dated December 31, 2014.**

**( i ) Bank charges debited as per passbook Rs. 500.**

**(ii) Cheques recorded in the cash book but not sent to the bank for collection Rs. 2,500.**

**(iii) Received a payment directly from customer Rs. 4,600.**

**(iv) Cheque issued but not presented for payment Rs. 6,980.**

**(v) Interest credited by the bank Rs. 100.**

**(vi) LIC paid by bank Rs. 2,500.**

**(vii) Cheques deposited with the bank but not collected Rs. 3,500.**

**Ans:** Bank reconciliation statement as on 31.03.2017

S.No	Particular	Amount Rs.(+)	Amount Rs.(-)
	Overdraft as per the Pass Book		20000
1.	Bank charges debited in the Pass Book	500	
2.	Cheque recorded in the Cash Book but not banked	2500	
3.	Amount directly paid by customer in		4600
4.	the bank Cheque issued but not presented for payment		6980
5.	Interest allowed by bank		100
6.	LIC (insurance premium) paid by bank	2500	
7.	Cheques deposited but not cleared	3500	
	Overdraft as per the Cash Book	22680	
		31680	31680

**25. Raghav & Co. have two bank accounts. Account No. I and Account No. II. From the following particulars relating to Account No. I, find out the balance on that account of December 31, 2014 according to the cash book of the firm.**

(i) Cheques paid into bank prior to December 31, 2014, but not credited for Rs. 10,000.

(ii) Transfer of funds from account No. II to account no. I recorded by the bank on December 31, 2014 but entered in the cash book after that date for Rs. 8,000.

(iii) Cheques issued prior to December 31, 2014 but not presented until after that date for Rs. 7,429.

(iv) Bank charges debited by bank not entered in the cash book for Rs. 200.

(v) Interest Debited by the bank not entered in the cash book Rs. 580.

(vi) Overdraft as per Passbook Rs. 18,990.

**Ans:** Bank Reconciliation Statement of Account No. I as on 31.03.2017 Bank Reconciliation Statement of Mr. Raghav and Co.

Account No. I as on December 31, 2017

S.No	Particular	Amount Rs.(+)	Amount Rs.(-)
1.	Overdraft as per the Pass Book		18990
	Cheque deposited but not cleared prior to 31 Dec. 2013	10000	
2.	Amount transferred Account II to Account I recorded in the Pass Book but not entered in the Cash Book		8000
3.	Cheque issued but not presented for payment		7429
4.	Bank debited charges	200	
5.	Interest on overdraft not credited in the Cash Book	580	
	Overdraft as per the Cash Book	23639	
		34419	34419

**26. Prepare a bank reconciliation statement from the following particulars and show the balance as per cash book.**

(i) Balance as per passbook on December 31, 2014 overdrawn Rs. 20,000.

(ii) Interest on bank overdraft not entered in the cash book Rs. 2,000.



(iii) Rs. 200 insurance premium paid by bank has not been entered in the cash book.

(iv) Cheques drawn in the last week of December, 2014, but not cleared till date for Rs. 3,000 and Rs. 3,500.

(v) Cheques deposited into bank on November, 2014, but yet to be credited on dated December 31, 2014 Rs. 6,000.

(vii) Wrongly debited by bank Rs. 500.

**Ans:** Bank Reconciliation Statement as on December 31, 2017

S.No	Particular	Amount Rs.(+)	Amount Rs.(-)
1.	Overdraft as per the Pass Book		20000
	Interest on overdraft not credited in the Cash Book	2000	
2.	Insurance premium paid by bank not entered in the Cash Book	200	
3.	Cheques issued but not presented for payment		6500
4.	Cheques deposited but not cleared	6000	
5.	Amount wrongly debited by bank	500	
	Overdraft as per the Cash Book	17800	
		26500	26500

**27. The passbook of Mr. Randhir showed an overdraft of Rs. 40,950 on March 31, 2013. Prepare bank reconciliation statement on March 31, 2013.**

(i) Out of cheques amounting to Rs. 8,000 drawn by Mr. Randhir on March 27 a cheque for Rs. 3,000 was encashed on April 2014.

(ii) Credited by bank with Rs. 3,800 for interest collected by them, but the amount is not entered in the cash book.

(iii) Rs. 10,900 paid in by Mr. Randhir in cash and by cheques on March 31 cheques amounting to Rs. 3,800 were collected on April, 07.

**(iv) A Cheque of Rs. 780 credited in the passbook on March 28 being dishonoured is debited again in the passbook on April 01, 2014. There was no entry in the cash book about the dishonour of the cheque until April 15.**

**Ans:** Bank Reconciliation Statement of Mr Randhir as on March 31, 2017

S.No	Particular	Amount Rs.(+)	Amount Rs.(-)
1.	Overdraft as per the Pass Book		40950
	Cheque issued but not presented for payment in March		3000
2.	Interest collected by bank not entered in the Cash Book		3800
3.	Cheque deposited but not yet cleared in March	3800	
4.	Cheque dishonoured in April	780	
	Overdraft as per the Cash Book	43170	
		47750	47750