



S.No.	Item of Difference	Reason for Adjustment
(i)	Bank had wrongly debited the account by ₹ 25,000 on 31st March, 2024 and reversed on 3rd April, 2024.	₹ 25,000 will be deducted from the Cash Book balance since it is not recorded in the Cash Book. By deducting the amount, Cash Book Balance will decrease and will be at par with the Bank Pass Book Balance.
(ii)	Receipts Side of the Cash Book was overcast by ₹ 500.	₹ 500 will be deducted from the Cash Book balance since Cash Book balance is erroneously increased by the amount.
(iii)	Payments Side of the Cash Book was overcast by ₹ 5,000.	₹ 5000 will be added to the Cash Book balance since Cash Book balance is erroneously decreased by the amount
(iv)	Receipts Side of the Cash Book was undercast by ₹ 5,000.	₹ 5,000 will be added to the Cash Book balance since Cash Book balance is erroneously decreased by the amount
(v)	Payments Side of the Cash Book was undercast by ₹ 20,000.	₹ 20,000 will be deducted from the Cash Book balance since Cash Book balance is erroneously increased by the amount.



S.No.	Item of Difference	Reason for Adjustment
(vi)	Cheque for ₹ 10,000 issued but was not recorded in the Cash Book.	₹ 10,000 will be deducted from the Cash Book balance since it is not recorded as payment in the Cash Book. By deducting the amount, Cash Book Balance will decrease and will be at par with the Bank Pass Book Balance.
(vii)	A cheque of ₹ 5,000 deposited was not recorded in the Cash Book.	₹ 5,000 will be added to the Cash Book balance since it is not recorded as Receipt in the Cash Book. By adding the amount, Cash Book Balance will increase and will be at par with the Bank Pass Book Balance.

