

S.No.	Item of Difference	Reason for Adjustment
(i)		₹ 25,000 will be deducted from the Cash Book
	Bank had wrongly debited the account by ₹ 25,000	balance since it is not recorded in the Cash
	on 31st March, 2024 and reversed on 3rd April,	Book. By deducting the amount, Cash Book
	2024.	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 will be deducted from the Cash Book
	500.	balance since Cash Book balance is erroneously
		increased by the amount.
(iii)	Dermonte Cide of the Cook Deals was avenuest by 7	₹ 5000 will be added to the Cash Book balance
	Payments Side of the Cash Book was overcast by ₹	since Cash Book balance is erroneously
	5,000.	decreased by the amount
(iv)	Receipts Side of the Cash Book was undercast by ₹	₹ 5,000 will be added to the Cash Book balance
	5,000.	since Cash Book balance is erroneously
	ADTITUE	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.
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S.No.	Item of Difference	Reason for Adjustment
(vi)	Cheque for ₹ 10,000 issued but was not recorded in	₹ 10,000 will be deducted from the Cash Book
	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)		₹ 5,000 will be added to the Cash Book balance
	A cheque of ₹ 5,000 deposited was not recorded in	since it is not recorded as Receipt in the Cash
	1	Book. By adding the amount, Cash Book
	the Cash Book.	Balance will increase and will be at par with the
		Bank Pass Book Balance.

