



S.No.	Item of Difference	Reason for Adjustment
(i)	Interest credited by bank	₹ 5,000 will be deducted from the Pass Book balance as this transaction has increased the balance of Bank Pass Book but not the balance of Cash book. Therefore, to bring the balance of Bank Pass book at par with the balance as per Cash book, this is subtracted.
(ii)	Cheque deposited directly into bank by a customer	₹ 10,000 will be deducted from the Pass Book balance as this transaction has increased the balance of Bank Pass Book but not the balance of Cash book. Therefore, to bring the balance of Bank Pass book at par with the balance as per Cash book, this is subtracted.
(iii)	Charges debited by bank	₹ 5,000 will be added to the Pass Book balance as this transaction has decreased the balance of Bank Pass Book but not the balance of Cash book. Therefore, to bring the balance of Bank Pass book at par with the balance as per Cash book, this is added.



S.No.	Item of Difference	Reason for Adjustment
(iv)	Cheque issued but not recorded in the cash book	₹ 25,000 will be added to the Pass Book balance as this transaction decreases the balance of the Cash book but not the balance in bank. Therefore, to bring the balance of Bank Pass book at par with the balance as per Cash book, this is added.
(v)	Receipts side of the Cash Book is overcast	₹ 2,000 will be added to the Pass Book balance as this transaction increases the balance of the Cash book but not the balance in bank. Therefore, to bring the balance of Bank Pass book at par with the balance as per Cash book, this is added.
(vi)	Payments side of the Cash Book is undercast	₹ 5,000 will be added to the Pass Book balance as this transaction increases the balance of the Cash book but not the balance in bank. Therefore, to bring the balance of Bank Pass book at par with the balance as per Cash book, this is added.