



S.No.	Item of Difference	Reason for Adjustment
(i)	Cheque of ₹ 10,000 deposited was dishonoured.	₹ 10,000 will be added to Overdraft Cash Book balance since dishonour of cheque is not recorded in the Cash Book and Bank Pass Book shows higher overdraft or lower credit balance. By adding the amount, Overdraft Cash Book balance will increase and will be at par with Bank Pass Book balance.
(ii)	Cheque of ₹ 20,000 was recorded in Cash Book but was not deposited.	₹ 20,000 will be added to Overdraft Cash Book balance since it is recorded in the Cash Book but not deposited. Bank Pass Book shows higher overdraft balance or lower credit balance. By adding the amount, Overdraft Cash Book balance will increase and will be at par with Bank Pass Book balance.
(iii)	Post-dated cheque of ₹ 20,000 discounted from Bank was dishonoured.	₹ 20,000 will be added to the Overdraft Cash Book balance since it has increased the overdraft Pass Book balance. As a result, overdraft Cash Book balance will increase and will be at par with the Bank Pass Book balance.



S.No.	Item of Difference	Reason for Adjustment
(iv)	A cheque issued to Ramesh for ₹ 5,500 was not recorded in Cash Book.	₹ 5,500 will be added to Overdraft Cash Book balance since it has not been recorded in the Cash Book but has either decreased the bank balance or has increased the debit bank balance. As a result, Overdraft Cash Book balance will increase and will be at par with the Bank Pass Book balance.
(v)	Payments Side of the Cash Book was undercast by ₹ 4,000.	₹ 4,000 will be added to Overdraft Cash Book balance as it has decreased the overdraft balance. Therefore to bring the overdraft balance of Cash Book at par with the balance as per Bank Pass Book, these amounts are added.

