



BANK RECONCILIATION STATEMENT OF Mr. KUMAR

S. No.	Particulars	Amount (+)	Amount (-)
	Balance as per Pass Book	3,000	
(i)	Cheque sent to bank but not cleared		
	Ram Kumar	1,000	
	Kishore Kumar	500	
(ii)	Bank charges	300	
(iii)	Cheque issued but not presented for payment		
	Hameed	2,000	
	Kapoor	500	2,500
(iv)	Interest credited by bank		100
	Balance as per Cash Book		2,200
		4,800	4,800