



BANK RECONCILIATION STATEMENT OF Mr. KUMAR

as on 31st December, 2017

S. No.	Particulars	Amount (+)	Amount (-)
	Overdraft as per Cash Book		90,600
(i)	A cheque posted in debit column of cash bank column has not been collected		1,000
(ii)	Cheque issued to Manohar not presented for payment	8,000	
(iii)	Cheque deposited in bank for collection but not collected		1,500
(iv)	Cheque dishonored		5,000
	Overdraft as per Pass Book	90,100	
		98,100	98,100