



BANK RECONCILIATION STATEMENT

as on 31st March, 2017

S. No.	Particulars	Amount (+)	Amount (-)
	Overdraft as per Pass Book		20,000
(i)	Interest on bank overdraft	2,000	
(ii)	Insurance premium paid by bank	200	
(iii)	Cheque issued but not presented for payment (3,000 + 3,500)		6,500
(iv)	Cheque sent to the bank for collection but not collected	6,000	
(v)	Amount wrongly debited by bank	500	
	Overdraft as per Cash Book	17,800	
		26,500	26,500