



Mr. Rajesh

**BANK RECONCILIATION STATEMENT**

As on 31<sup>st</sup> March, 2023

S.No.	Particulars	Amount (Plus items)	Amount (Minus items)
	<b>Balance (debit) as per Cash Book</b>	<b>5,200</b>	
(i)	Cheques deposited but not yet cleared		9,000
(ii)	Cheque receipted but not deposited into bank		7,500
(iii)	Cheques issued but not yet presented for payment	25,000	
(iv)	Credit (Payment side) of cash book is overcast	100	
(v)	Bill Payable paid by bank hence debited to account		3,600
(vi)	Cheque dishonoured hence debited by bank		5,400
(vii)	Cheque issued but recorded in cash column		2,500
(viii)	Bank charges recorded twice in cash book	200	
(viii)	Charges debited by bank & not accounted in cash book		500
	<b>Balance (credit) as per Pass book</b>		<b>2,000</b>
		<b>30,500</b>	<b>30,500</b>



**AMENDED CASH BOOK**

Dr.

Cr.

Date	Particulars	Amount	Date	Particulars	Amount
31.03.23	To Balance b/d	5,200	31.03.23	By Bill Payable A/c	3,600
31.03.23	To overcast rectification	100	31.03.23	By Debtor's A/c	5,400
31.03.23	To Bank Charges A/c	200	31.03.23	By Creditor's A/c	2,500
31.03.23	To Balance c/d	6,500	31.03.23	By Bank Charges A/c	500
	<b>Total</b>	<b>12,000</b>		<b>Total</b>	<b>12,000</b>
			01.04.23	By Balance b/d	6,500

