



Mr. Mayank

BANK RECONCILIATION STATEMENT

As on 30th September, 2019

S.No.	Particulars	Amount (Plus items)	Amount (Minus items)
	Overdraft (Debit Balance) as per Pass Book		15,000
(ii)	Insurance premium recorded for lesser amount (2,000-200)	1,800	
(iii)	Cheques issued but not yet presented for payment		5,000
(iv)	Cheque deposited in bank directly by Customer		10,000
(v)	Divided collected & credited by bank		1,000
(vi)	Charges debited by bank	300	
(vii)	Cheques deposited but not yet cleared	27,000	
	Credit Balance (Overdraft) as per Cash Book	1,900	
		31,000	31,000