

Closing balance in bank statement	₹ 8,480
Adjustments to the balance in the bank statement	
a. Add : Cheques deposited but not yet credited	₹ 10,500
b. Subtract : Cheques issued but not presented to the bank for payment	₹ 6,100
Adjusted balance in the bank statement	₹ 12,880 A

Balance As per cash book	₹ 13,740
Adjustments made to cash book	
a. Add Less : clerical errors	₹ 360
b. Add : credit entries shown in the bank statement but not appearing in cash book	₹ 1,000
b. Subtract : debit entries shown in the bank statement but not appearing in cash book.	₹ 500
Adjusted (corrected) cash book balance	₹ 12,880 B

Illustration No. 4

From the following entries in the bank column of cash book of Mr. K and corresponding bank pass book, prepare bank reconciliation statement as on 31st March, 2017.