

Comparative Ledger Bank Reconciliation Statement

Company Name: ABC Corporation Pvt. Ltd.
Ledger Account No.: 123456789
Bank Name: XYZ National Bank
Statement Date: 30 June 2024

Bank Reconciliation Statement as on 30 June 2024

Particulars	As per Cash Book (Rs.)	As per Pass Book (Rs.)
Opening Balance	20,000	24,000
Add: Amount Credited by Bank, not recorded in Cash Book - Direct Deposits - Interest credited	â€“ 2,000 1,000	
Less: Cheques issued but not yet presented	5,000	â€“
Add: Cheques deposited but not yet credited	â€“	3,000
Less: Bank Charges not recorded in Cash Book	500	â€“
Less: Standing Instructions debited by Bank	1,500	â€“
Adjusted Balance	15,000	15,000

Important Notes

- Ledger Bank Reconciliation helps in identifying differences between the organization's cash book and bank pass book balances.
- This statement is essential for finding errors, omissions, or fraudulent transactions promptly.
- All unrecorded entries, such as direct deposits, bank charges, and outstanding cheques, should be carefully reviewed and reconciled.
- Bank reconciliation should be performed regularly to ensure the integrity of financial records.