

Cash Book with Bank Reconciliation Statement

For the Month Ended 31st March 2024

Cash Book (Bank Column)

Date	Particulars		Voucher No.	Withdrawals (Debit)	Deposits (Credit)	Balance
	Receipts	Payments				
2024-03-01	Opening Balance		-			15,000
2024-03-03	Cash Deposited		101		5,000	20,000
2024-03-07		Cheque Issued - Rent	102	3,000		17,000
2024-03-14	Cheque Received		103		10,000	27,000
2024-03-18		Cheque Issued - Supplier	104	8,000		19,000
2024-03-25		Bank Charges	105	200		18,800
2024-03-31	Closing Balance					18,800

Bank Reconciliation Statement as on 31st March 2024

Description	Amount (â,¹)
Balance as per Cash Book	18,800
Add: Cheques issued but not yet presented	8,000
Less: Cheques deposited but not yet credited	10,000
Less: Bank Charges not yet recorded in Cash Book	200
Balance as per Pass Book	16,600

Important Notes:

- Cash Book serves as the primary record for cash and bank transactions by the business.
- Bank Reconciliation Statement helps to match and resolve differences between the Cash Book and Bank Pass Book balances.
- Common reasons for differences: timing of cheque clearance, unrecorded bank charges or interests, and errors.
- Regular reconciliation is essential to detect discrepancies and ensure accurate financial records.
- All entries should be verified with relevant supporting documents (e.g., cheques, deposit slips, bank statements).