BANK RECONCILIATION STATEMENT AS ON (FOR FAVOURABLE BALANCE)

Particulars	Amount in (Rs.)	Amount in (Rs.)
Bank balance as per cash book	Xxxx	
Add : Cheques issued but not presented for payment	Xxxx	
Interest credited in the pass book but not entered in the cash book	Xxxx	
Deposit made by outsiders directly into the bank book of the customer without his knowledge	Xxxx	
Wrong credit made in the pass book by the bank	Xxxx --------	Xxxxx
Less: Cheques deposited but not yet credited	Xxxx	
Bank charges debited in the pass book but not entered in the cash book	Xxxx	
Payment of rent, taxes, insurance premium and other recurring charges by the bank and debited in the pass book alone	Xxxx	
Cheques and bills dishonoured not entered in the cash book	Xxxx	
Cheques entered into cash book but not deposited with the bank	Xxxx	
Wrong debit made in the pass book by the bank	Xxxx --------	Xxxxx
Bank Balance as per Pass book		Xxxxx
If we start with the bank balance as per pass book the above procedure is to be reversed to arrive at the cash book balance. In other words, all the items which have been added in the first case have to be deducted now and vice versa		