

Condition	Favourable balance as per Cash book	Unfavourable balance as per Cash book	Favourable balance as per Pass book	Unfavourable balance as per Pass book
Cheque deposited but not cleared	subtract	add	add	subtract
Cheques issued or drawn but not yet presented for payment	add	subtract	subtract	add
Income received by bank not recorded in Cash Book	add	subtract	subtract	add
amount directly deposited by the customer in Bank Account	add	subtract	subtract	add
Interest and dividends collected by bank	add	subtract	subtract	add
Cheques paid into bank but omitted to be entered in Cash book	add	subtract	subtract	add
Bank charges	subtract	add	add	subtract
Locker rent levied by bank	subtract	add	add	subtract
Wrong debit in cash book	subtract	add	add	subtract