

On 31-3-2020, Mahesh's Cash Book Showed a Bank overdraft of ` 98,700. On comparison he finds the following :

1. Out of the total cheques of ` 8,900 issued on 27th March, one cheque of ` 7,400 was presented for payment on 4th April and the other cheque of ` 1,500 handed over to the customer, was returned by him and in lieu of that a new cheque of the same amount was issued to him on 1st April. No entry for the return was made.

2. Out of total cash and cheques of ` 6,800 deposited in the Bank on 24th March, one cheque of ` 2,600 was cleared on 3rd April and the other cheque of ` 500 was returned dishonoured by the bank on 4th April.

close

3. Bank charges ` 35 and Bank interest ` 2,860 charged by the bank appearing in the passbook are not yet recorded in the cash book.

4. A cheque deposited in his another account of ` 1,550 wrongly credited to this account by the bank.

5. A cheque of ` 800, drawn on this account, was wrongly debited in another account by the bank.

6. A debit of ` 3,500 appearing in the bank statement for an unpaid cheque returned for being 'out of date' had been re-dated and deposited in the bank account again on 5th April 2020.

7. The bank allowed interest on deposit ` 1,000.

8. A customer who received a

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8. A customer who received a cash discount of 4% on his account of ₹ 1,00,000 paid a cheque on 20th March, 2020. The cashier erroneously entered the gross amount in the bank column of the Cash Book.