

Revised Cash Book

Format

Accountant usually follow this method to prepare the Revised Cash Book to parare the Bank Reconcillation Statement . Under this method , first of all the cash Bokk is Revised by recording the Pass Bokk items like,

Details	Amount	Details	Amount
Balance as per Cash Book	0	Interest on over draft	0
Interest on Investment	0	Bank charges	0
Directly deposit by the customer	0	Insurance premium	0
Dividend collected by the bank	0	Wrongly debit to Cash	0
Worngly credit	0	Balance as per Cash Book (Revised)	0
Total	0	Total	0

After the cash book is revised , the statement will be prepared the usual way and it will be stated Cash Book Balance (New),in this method , only record these Entries ,

Name :-----
Bank Reconcillation Statement
 Dated.-----

Details	Dr.	Cr.
Balance as per Cash Book (Revised)	0	
1-Unpresent Cheques	0	
2-Uncredited Cheques		0
3-Pass Book errors, (If any)		0
Balance as pass Book		0
Total	0	0