***Cashbook bal to Passbook bal***

***Or***

***Overdraft/Debit bal as per Passbook to Cashbook***

|  |  |  |
| --- | --- | --- |
| Cashbook | Passbook | Effect |
| + | 0 | - |
| - | 0 | + |
| 0 | + | + |
| 0 | - | - |

**Passbook bal to Cashbook bal**

**Or**

**Overdraft/Credit bal as per Cashbook to Passbook**

|  |  |  |
| --- | --- | --- |
| Passbook | Cashbook | Effect |
| + | 0 | - |
| - | 0 | + |
| 0 | + | + |
| 0 | - | - |

**Specimen**

|  |  |  |
| --- | --- | --- |
| Particulars | Amt | Amt |
| Overdraft or favorable bal as per CB/PB |  | XXX |
| ADD: Abbreviations... | YYY |  |
| Abbreviations | YYY | +YYY |
| LESS:Abbreviations | YYY |  |
| Abbreviations | YYY | (YYY) |
| Overdraft or favorable bal as per CB/PB |  | XXX |

**Rule:** Whatever we have to find out, assume it to be correct.