

Format-Subscription Account

<i>Dr.</i>	Subscription Account		<i>Cr.</i>
	Amount		Amount
Subscription in arrears (b/d) (not collected during the previous year)	XXXX	Subscription received in advance b/d (collected during previous year)	XXXX
Subscription received during current year (<i>from Income & Expenditure Account</i>)	XXXX	Total Cash received as subscription during the current year	XXXX
Subscription in advance c/d (collected for subsequent year)	XXXX	Subscription in arrears c/d (not yet collected for current year)	XXXX
	<hr/> XXXX <hr/>		<hr/> XXXX <hr/>
Subscription in arrears b/d	XXXX	Subscription in advance b/d	XXXX