

# Format-Subscription Account

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<i>Dr.</i>	<b>Subscription Account</b>		<i>Cr.</i>
	<b>Amount</b>		<b>Amount</b>
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 &amp; 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