

**HALF-YEARLY REVIEW OF SUSPENSE BALANCES**

Half-yearly statement of balances outstanding for over one year under suspense heads of Accounts on 31<sup>st</sup> May and 30<sup>th</sup> November compared with the corresponding balances for the previous two half-years.

Heads of Accounts	No., of items over 1 year old			Amount over 1 year old			Amounts less than one year old at the end of current half-year	Total balance at the end of current half-year (Col. 7+8)	Reasons in brief for non-clearance of balances under Col. 7 and steps taken (may be given in Annexure)
	Half-year ending	Half-year ending	Half-year ending	Half-year ending	Half-year ending	Half-year ending			
1	2	3	4	5	6	7	8	9	10

Miscellaneous Advances Revenue Dr./Cr.  
etc.

Miscellaneous Advances Capital Dr./Cr.  
etc.

Note.-(1) 'Purchases Imported' should be shown separately from 'Purchases indigenous' and 'Purchases Fuel'

(2) Figure for 'Coaching' and 'goods' to be separately indicated against Traffic Accounts.

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These reviews should be supported by a statement showing the yearwise analysis of the balance outstanding for more than a year in the form given below:-

Annexure of half-yearly review of suspense balances for half-year ending..... Head of Account.....  
(Yearwise distribution of the balances outstanding for more than one year).

Year	Current half-year				Previous half-year			
	Items over Rs. 10,000 each		Items not more than Rs. 10,000 each.		Item over Rs. 10,000 each		Items not more than Rs. 10,000 each	
	No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount
1947-48	(1) Debit items							
1948-49 etc., etc.,								
Total								
1947-48	(2) Credit items							
1948-49 etc., etc.,								
Total								

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