SCHEDULE OF ACCOUNTS RECEIVABLE (SAR)

INSTRUCTIONS

A. This form shall be used by the Accounting Division/Unit in the preparation of the list of accounts receivable. It shall be prepared by fund cluster.

B. This form shall be accomplished as follows:

   1. **As at –** the reporting period in which the accounts are outstanding
   2. **Entity Name –** the name of the agency/entity
   3. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
   4. **UACS Object Code –** the object code in accordance with the UACS
   5. **Name of Debtor –** the names of the debtors in each account in alphabetical order
   6. **Amount Balance** – the outstanding balance in each account
   7. **Amount Due Columns –** the amount of the debt is divided by the period in which it will become due and demandable. The range of the period is as follows:
      - **Current**
        - Less than 90 days
        - 91-365 days
      - **Past Due**
        - Over 1 year
        - Over 2 years
        - Over 3 years and onwards
   8. **Remarks –** comments on the status or condition of the accounts receivable or of the debt/obligation.

C. The Chief Accountant or Head of Accounting Division/Unit shall affix his/her signature to certify that data reported are duly correct.

D. At the end of each reporting period, the schedule shall be footed and appropriate disclosures shall be made in the Notes to the Financial Statements.

E. The SAR shall be prepared in two (2) copies to be distributed as follows:

   Original – COA Auditor, for post audit
   Copy 2 – Accounting Division/Unit