

mSCOA Workshop: Technical Work Stream

22 September 2016

Breakaway 10 – DISCUSSION OF
POSITION PAPERS



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Program

Workshop	Content
Breakaway 10	<ul style="list-style-type: none">• Position Papers (Continue):<ul style="list-style-type: none">• Indigents and Service to the Poor [Discussion of Principles/Options]• Bad Debt Written-off and Impairment

Position Paper: Bad Debt Written-off and Impairment

- Background
- The Problem Statement
- Legislative and Accounting Standard
- Position of mSCOA
- National Treasury Documents to be revised
- Conclusion
- Recommendation
- Annexures:
 - A. Accounting Entries
 - B. T-Accounts
 - C. Comments and Queries
 - D. List of Accounts – Bad Debt Written-off
 - E. List of Accounts – Impairment
 - F. National Treasury Document potentially requiring revision