

**ACCOUNTING TRANSACTIONS FOR IRREGULAR EXPENDITURE
TRADING ENTITIES, CONSTITUTIONAL INSTITUTIONS AND PUBLIC ENTITIES**

Accounting for irregular expenditure of R400 incurred and identified in the current year

	Debit	Credit
Receivables (Pos) ¹	R 400.00	
Expenditure (Per) ²		R 400.00

Accounting for irregular expenditure of R400 identified in the following financial year

	Debit	Credit
Receivables (Pos)	R 400.00	
Expenditure (Per)		R 400.00

Accounting for the partial recovery of irregular expenditure amounting to R250 from the responsible official

	Debit	Credit
Bank Account (Pos)	R 250.00	
Receivables (Pos)		R 250.00

Accounting for the writing off of the irrecoverable part of the irregular expenditure by the Accounting Officer/Accounting Authority

	Debit	Credit
Bad Debts (Per)	R 150.00	
Receivables (Pos)		R 150.00

¹ Statement of Financial Position

² Statement of Financial Performance