DOUBTFUL DEBTS PROVISION STATEMENT LEDGER

Entity Name: **Statement Period:**

Reporting Date: **Prepared By:**

OPENING PROVISION BALANCE
ADDITIONAL PROVISIONS MADE
BAD DEBTS WRITTEN OFF
CLOSING PROVISION BALANCE

Aged Receivables Provision Calculation

Aging Bracket	Total Accounts Receivable	Estimated Default Rate (%)	Required Provision Amount
Current (0 - 30 Days)			
Overdue (31 - 60 Days)			
Overdue (61 - 90 Days)			
Overdue (91 - 120 Days)			
Overdue (120+ Days)			
Specific Identification (Individual Risk)			
Total Portfolio			

Ledger Adjustments & Specific Provisions Register

Date	Customer Account Reference	Reason for Provision / Adjustment Description	Outstanding Amount	Provision %	Provision Amount

Date	Customer Account Reference	Reason for Provision / Adjustment Description	Outstanding Amount	Provision %	Provision Amount
		Total Specific Adjustments:			

Prepared By (Finance Officer)

Date:

Reviewed By (Finance Manager)

Date:

Approved By (Chief Financial Officer)

Date: