Print Statement

STATEMENT OF BAD DEBT PROVISIONS

Company Name:

Statement Date:

Reporting Period:

Prepared By:

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1. ACCOUNTS RECEIVABLE AGING & PROVISION SUMMARY

Aging Category	Outstanding Balance ($)	Estimated Uncollectible (%)	Required Provision Amount ($)
Current (0 - 30 Days)			
1 - 30 Days Past Due			
31 - 60 Days Past Due			
61 - 90 Days Past Due			
Over 90 Days Past Due			
Total General Provision			

2. SPECIFIC BAD DEBT PROVISIONS (INDIVIDUAL CUSTOMER ASSESSMENT)

Customer Name / Account ID	Invoice Number	Invoice Date	Outstanding Amount ($)	Reason for Specific Provision	Specific Provision Amount ($)
Total Specific Provision					

3. PROVISION RECONCILIATION & GENERAL JOURNAL ENTRY

Calculation Step	Amount ($)
Total Required Provision (General + Specific)	
Less: Current Balance in Allowance for Doubtful Accounts (Credit Balance)	
Additional Bad Debt Provision / Adjustment Required	

Account Title	Debit ($)	Credit ($)
Bad Debt Expense		
Allowance for Doubtful Accounts		

Prepared By: _____ Date:

Reviewed By: _____ Date:

Approved By: _____ Date: