Facturenscan

Client: Sample · As-of date and report date: 30 September 2026 · The one page with five actions

Management summary

Total open	€ 57,770.95 across 12 invoices as of 30-09-2026.
Of which overdue	€ 45,630.20, that is 79.0% of the total (9 of 12 invoices).
Five actions together	actions 1–4 clear the full backlog of € 45,630.20: you pay € 33,289.70 and prevent € 12,340.50 duplicate payment. Action 5 sets aside € 12,140.75 for items still due.

Five actions, in order of money and risk

#	Action	Why	Effect
1	Block the second line from supplier 10047 (€ 12,340.50, invoice date 15-07-2026) and pay only one (47 days overdue), after confirmation with the supplier.	The same supplier number, amount and invoice date appear twice in your list.	**Prevents € 12,340.50 duplicate payment.**
2	Call supplier 10106 today about the € 9,800.00 invoice (invoice date 30-05-2026) and agree a payment date.	€ 9,800.00 has been open for 93 days. This is the oldest item; the supplier may charge late-payment commercial interest and collection costs.	**Prevents extra costs and a collection process.**
3	Offset the credit note from supplier 10094 (–€ 850.00, invoice date 05-08-2026) against the invoice from the same supplier (€ 3,400.00, invoice date 28-07-2026, 34 days overdue).	The credit note is still open while an overdue invoice sits with the same supplier.	**You pay € 2,550.00 instead of € 3,400.00.**
4	Pay the remaining overdue items in one run: supplier 10072 (€ 1,210.00, 82 days), 10023 (€ 4,850.00, 60 days), 10061 (€ 2,150.00, 15 days) and 10058 (€ 389.20, 11 days).	All four are past due. Pay the oldest item first.	**€ 8,599.20 of your backlog disappears.**
5	Set aside € 12,140.75 for the next two weeks: supplier 10127 (€ 5,500.00 on 1 October), 10085 (€ 6,000.00 on 10 October) and 10113 (€ 640.75 on 12 October).	These invoices are not late yet, but fall right after your catch-up run.	**You prevent the backlog from building up again.**

This scan is based on the list you provided (supplier number, invoice number, amount, invoice date, due date). Check the actions in your own books before you pay. Evidence: see annex.

Appendix

A. Ageing by days past the due date

Class	Range (days past due date)	Count	Amount	Share
not yet due	0 or less (not yet due)	3	€ 12,140.75	21.0%
1–30 days	1 to 30	3	€ 1,689.20	2.9%
31–60 days	31 to 60	4	€ 32,931.00	57.0%
61–90 days	61 to 90	1	€ 1,210.00	2.1%
over 90 days	91 or more	1	€ 9,800.00	17.0%
of which overdue	**1 or more**	**9**	**€ 45,630.20**	**79.0%**
Total open		**12**	**€ 57,770.95**	**100.0%**



Bar chart: amount per class. The 1–30 days class includes a credit note from supplier 10094 (–€ 850.00), which lowers the amount in that class.

B. The five largest items

#	Supplier number	Amount	Invoice date	Due date	Days past due date
1	10047	€ 12,340.50	15-07-2026	14-08-2026	47
2	10047	€ 12,340.50	15-07-2026	14-08-2026	47
3	10106	€ 9,800.00	30-05-2026	29-06-2026	93
4	10085	€ 6,000.00	10-09-2026	10-10-2026	−10 (not yet due)
5	10127	€ 5,500.00	25-09-2026	01-10-2026	−1 (not yet due)
	Top 5 combined	**€ 45,981.00**	**79.6% of total open**		

The two items from supplier 10047 are the duplicate from action 1.

C. Method

- The scan uses five columns from the list you provided: supplier number, invoice number, amount, invoice date and due date. 12 items were read in; credit notes stay negative amounts.
- Suppliers appear only as numbers; no names are used. The five actions refer to supplier numbers.
- A duplicate is: same supplier number, same amount and same invoice date.
- As-of date: 30-09-2026. Days past due date = as-of date minus due date. An item is overdue if that is at least 1 day; 0 days or less (due date on or after the as-of date) counts as not yet due.
- Classes: not yet due (0 days or less), 1–30, 31–60, 61–90 and over 90 days past the due date. The four overdue classes together make up the overdue amount.
- Amounts are sums of the items themselves; no interest, costs or savings have been estimated. Check the actions in your own books before you pay.