Harbor Office Supplies Ltd - Accounts Receivable Register

OF-XLS-AR01 v1.0 - Harbor Office Supplies Ltd

Purpose

Track what each customer owes in one register: every invoice, every receipt applied against it, a running balance per custo
you can see at a glance what is current, what is 30, 60 or 90 days overdue, and what needs chasing.

How to use

1. On the Setup sheet, enter your company name, currency label and the 'As at' date used for ageing.
2. On the Register, add one row per invoice. Enter the customer, invoice number, dates and amount in the white cells.
3. On the Receipts sheet, record every receipt against its invoice number. Receipts applied, balances, days overdue, ageing
formulas.
4. Use the Customer Summary sheet for a running balance per customer and the Summary sheet for the ageing totals.

Example figures

All customers, invoices and receipts are examples for the fictional company Harbor Office Supplies Ltd at 31 December 20
only and must be replaced with your own records. Example totals: 289,450 invoiced, 168,300 received, 121,150 still owed.

What this workbook is NOT

This register tracks amounts owed to you. It is not a sales ledger, a credit control policy or a debt recovery letter, and it doe
accounting standard.

**White cells are for your input. Grey cells are formulas - do not type in them. Replace every [bracketed] item and ev
your own details before relying on this workbook.**

Setup - lists and settings

Workbook settings

Company name	Harbor Office Supplies Ltd (example - replace	Shown on sheet headings. Replace with your own company name.
Currency label	USD	Shown in headings. Change to your currency (for example GBP, EUR, PKR).
As at date	2026-12-31	Ageing is calculated from this date. Update it each time you review the register.

Accounts Receivable Register - Harbor Office Supplies Ltd

Example rows are illustrative - overwrite the white cells with your own invoices. Grey cells are formulas: do not type in them. Amounts in USD (see Setup). Blank rows are ready for new invoices.

Customer	Invoice no.	Invoice date	Due date	Invoice amount (USD)	Receipts applied (USD)	Balance outstanding (USD)	Days overdue	Current (USD)	1-30 days (USD)	31-60 days (USD)	61-90 days (USD)	Over 90 days (USD)	Status
Example invoices - replace with your own													
Northgate Retail Ltd	INV-1041	02-Nov-2026	02-Dec-2026	48,000	48,000	0	29	0	0	0	0	0	Paid
Northgate Retail Ltd	INV-1048	24-Nov-2026	24-Dec-2026	27,500	10,000	17,500	7	0	17,500	0	0	0	Overdue 1-30 days
Northgate Retail Ltd	INV-1055	15-Dec-2026	14-Jan-2027	31,200	0	31,200	-14	31,200	0	0	0	0	Not yet due
Beacon Services Ltd	INV-1043	06-Oct-2026	05-Nov-2026	62,000	50,000	12,000	56	0	0	12,000	0	0	Overdue 31-60 days
Beacon Services Ltd	INV-1051	01-Dec-2026	31-Dec-2026	18,750	0	18,750	0	18,750	0	0	0	0	Not yet due
Marlowe Design Studio	INV-1039	14-Sep-2026	14-Oct-2026	22,400	22,400	0	78	0	0	0	0	0	Paid
Marlowe Design Studio	INV-1053	08-Dec-2026	07-Jan-2027	15,600	0	15,600	-7	15,600	0	0	0	0	Not yet due
Alder Trading Co	INV-1045	20-Oct-2026	19-Nov-2026	41,300	25,000	16,300	42	0	0	16,300	0	0	Overdue 31-60 days
Alder Trading Co	INV-1050	28-Nov-2026	28-Dec-2026	12,900	12,900	0	3	0	0	0	0	0	Paid
Alder Trading Co	INV-1058	20-Dec-2026	19-Jan-2027	9,800	0	9,800	-19	9,800	0	0	0	0	Not yet due
TOTALS				**289,450**	**168,300**	**121,150**		**75,350**	**17,500**	**28,300**	**0**	**0**	

Receipts - Harbor Office Supplies Ltd

Record every receipt here against its invoice number. The Register picks receipts up automatically. Amounts in USD (see Setup).

Receipt no.	Date	Customer	Invoice no.	Method	Amount received (USD)
Example receipts - replace with your own					
R-201	20-Nov-2026	Northgate Retail Ltd	INV-1041	Bank transfer	30,000
R-202	10-Dec-2026	Northgate Retail Ltd	INV-1041	Bank transfer	18,000
R-203	05-Dec-2026	Beacon Services Ltd	INV-1043	Bank transfer	40,000
R-204	18-Dec-2026	Beacon Services Ltd	INV-1043	Cheque	10,000
R-205	02-Nov-2026	Marlowe Design Studio	INV-1039	Bank transfer	22,400
R-206	12-Dec-2026	Alder Trading Co	INV-1045	Bank transfer	25,000
R-207	22-Dec-2026	Alder Trading Co	INV-1050	Cash	12,900
R-208	29-Dec-2026	Northgate Retail Ltd	INV-1048	Bank transfer	10,000
TOTAL RECEIVED					**168,300**

Customer Summary - running balances - Harbor Office Supplies Ltd

One row per customer. All figures are formulas from the Register sheet. Amounts in USD (see Setup).

Customer	Invoiced (USD)	Received (USD)	Balance (USD)	Current (USD)	1-30 days (USD)	31-60 days (USD)	61-90 days (USD)	Over 90 days (USD)	Overdue invoices
Northgate Retail Ltd	106,700	58,000	48,700	31,200	17,500	0	0	0	1
Beacon Services Ltd	80,750	50,000	30,750	18,750	0	12,000	0	0	1
Marlowe Design Studio	38,000	22,400	15,600	15,600	0	0	0	0	0
Alder Trading Co	64,000	37,900	26,100	9,800	0	16,300	0	0	1
TOTALS	**289,450**	**168,300**	**121,150**	**75,350**	**17,500**	**28,300**	**0**	**0**	**3**

Summary - Accounts Receivable

Totals and ageing taken from the Register sheet at the As at date on Setup. All amounts in the currency set on Setup.

Totals

Total invoiced	289,450
Total receipts applied	168,300
Total outstanding	121,150
Number of invoices	10
Number paid in full	3
Number overdue	3
Largest outstanding balance	31,200

Ageing of outstanding balances

Current (not yet due)	75,350
1-30 days overdue	17,500
31-60 days overdue	28,300
61-90 days overdue	0
Over 90 days overdue	0
Total aged	121,150
Check: total aged less total outstanding (must be 0)	0