## Day 1 – Pre-close

| # | Task | Responsible | Accountable | Consulted | Informed | Owner | Due | Status | Notes |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Pre-close meeting with finance team | Controller | CFO | All | I | | | Not started | |
| 2 | Confirm cut-off date with operations & sales | Controller | CFO | Sales/Ops | I | | | Not started | |
| 3 | Freeze AR sub-ledger — stop invoicing for the month | AR Lead | Controller | Sales | I | | | Not started | |
| 4 | Freeze AP sub-ledger — last invoice booking | AP Lead | Controller | Procurement | I | | | Not started | |
| 5 | Stock count instructions issued to warehouse | Controller | CFO | Warehouse | I | | | Not started | |
| 6 | Review accrual list (services, bonuses, vacation) | Controller | CFO | HR | I | | | Not started | |
| 7 | Confirm intercompany cut-off with subsidiaries | Group Controller | CFO | Sub controllers | I | | | Not started | |
| 8 | Bank statements downloaded for all accounts | AP Lead | Controller | — | I | | | Not started | |
| 9 | FX rates locked (period-end and average) | Controller | CFO | — | I | | | Not started | |
| 10 | Open / overdue POs reviewed and chased | AP Lead | Controller | Procurement | I | | | Not started | |

**Completion %** **0%**

# Balance Sheet Reconciliations

| # | Account | GL Balance | Sub-ledger / Support | Difference | Owner | Reviewed by | Status | Comments |
|---|---|---|---|---|---|---|---|---|
| 1 | Cash & equivalents | - | - | - | | | Not started | |
| 2 | Restricted cash | - | - | - | | | Not started | |
| 3 | Trade receivables | - | - | - | | | Not started | |
| 4 | Other receivables | - | - | - | | | Not started | |
| 5 | Prepayments | - | - | - | | | Not started | |
| 6 | Inventory | - | - | - | | | Not started | |
| 7 | Property, plant & equipment | - | - | - | | | Not started | |
| 8 | Intangible assets | - | - | - | | | Not started | |
| 9 | Right-of-use assets | - | - | - | | | Not started | |
| 10 | Trade payables | - | - | - | | | Not started | |
| 11 | Accrued expenses | - | - | - | | | Not started | |
| 12 | VAT payable | - | - | - | | | Not started | |
| 13 | Payroll liabilities | - | - | - | | | Not started | |
| 14 | Income tax payable | - | - | - | | | Not started | |
| 15 | Lease liabilities | - | - | - | | | Not started | |
| 16 | Bank loans | - | - | - | | | Not started | |
| 17 | Intercompany balances | - | - | - | | | Not started | |
| 18 | Equity & reserves | - | - | - | | | Not started | |

CFO EYES

# Month-End Close Playbook

*A 5-day structured close, day-by-day*

This playbook accompanies the Month-End Close Checklist workbook. It explains the philosophy, sequencing and roles behind a five-day close, how to use the checklist, what to expect on each day, and how to drive continuous improvement using the close KPIs.



Version 1.0 · English

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