



Required Records List

Records Required for Financial Statements Preparation

General Requirements (if you do not use accounting software):

1. **Bank Statements** – CSV files for all bank accounts (beginning till end of Financial Year)
2. **Cheque Books/ Cheque Listings** – For all bank accounts (beginning till end of Financial Year)
3. **Deposit Breakdown** – Include transfers between accounts (beginning till end of Financial Year)
4. **Work in Progress / Inventory** – As at Financial Year end
5. **General Expense / Petty Cash Breakdown** – Beginning till end of Financial Year [if any]
6. **Loan Account Statements** – CSV files (beginning till end of Financial Year) + Security Details [if any]
7. **Term Deposit Statements** – For all accounts (beginning till end of Financial Year) [if any]
8. **Credit Card Statements** – CSV files (beginning till end of Financial Year) [if any]
9. **Mpaise / My Cash** – Statements for all accounts (beginning till end of Financial Year) [if applicable]

If you are using Accounting Software (e.g., MYOB, Xero, QuickBooks, etc.):

Please provide the following instead of items 1–9 above:

- Closing Bank Statements – as at Financial Year end
- Bank Reconciliation Reports for all accounts – as at Financial Year end
- Closing Loan Account Statements – as at Financial Year end
- Closing Term Deposit Statements – as at Financial Year end
- Closing Mpaise / My Cash Statements – as at Financial Year end
- General Ledger Report – beginning till end of Financial Year
- Balance Sheet – as at Financial Year end
- Profit and Loss Report – as at Financial Year end
- Trial Balance as – as at Financial Year end

Other Required Information:

10. Debtors Listing (as at Financial Year end) [if any]
11. Creditors Listing (as at Financial Year end) [if any]
12. NTIS Portal Breakdowns – Inputs & Outputs (beginning till end of Financial Year) [if applicable]
13. FBT Returns & FRCs Receipts (beginning till end of Financial Year) [if applicable]
14. ECAL receipts (beginning till end of Financial Year) [if applicable]
15. Pay Day Reports (*formerly known as PAYE-EMS file*) (beginning till end of Financial Year) [if applicable]
16. FNPF Receipts (beginning till end of Financial Year) [if applicable]
17. Interest Received – P32 slips from commercial banks (as at Financial Year end) [if any]
18. Advances Breakdown – Shareholders/Third Parties (beginning till end of Financial Year) [if applicable]
19. Inter-company Loan Reconciliations (beginning till end of Financial Year) [if applicable]
20. Fixed Asset Listing – Additions & Disposals (beginning till end of Financial Year) [if applicable]
21. Contractor's Provisional Tax (CPT) Certificate (as at Financial Year end) [if applicable]
22. Provisions Made – e.g., Annual Leave (as at Financial Year end) [if applicable]
23. Details of Unforeseen Circumstances in 2024 (as at Financial Year end) [if any]
24. Any additional information for the Financial Year that you may feel would be important

The End