

Month-End Close and TB Tie-Out Kit: sample output

3 sample entities. Month end 2026-09-30. Currency USD.

Checks

ID	Check	Status
C01	TB debits equal credits per entity for Current, Prior and Prior2 where present (Budget only when it has balance sheet rows), within Tolerance, and every TB row is valid: listed Entity, valid Period, an account on every row with amounts, numeric amounts, no duplicate (Period, Entity, Account)	PASS
C02	No TB row with a non-zero Net on an account missing from Mapping, and every Mapping row is valid (FS line in the list, Contra Y/N, SubLedger in the list, no duplicate account)	PASS
C03	Sub-ledgers (AR, AP, FA, Bank) and reported FS lines tie to the TB within Tolerance; AR, AP and Bank totals are entered for every entity with Current rows (FA and reported lines are optional and not checked when blank)	PASS
C04	Every flux breach on the All view (MoM or versus budget) has a comment	PASS
C05	Balance sheet balances (assets less liabilities less equity within Tolerance) per entity and consolidated, Current (integrity tie once C01 and C02 pass)	PASS
C06	Prior TB present for every entity with Current rows, and the Prior TB balances per entity within Tolerance (without it the month P&L, cash flow and month KPI tiles are blank)	PASS
C07	Every reconciliation row is signed off (Issue column blank), and every BS account with a non-zero Current balance in an entity has a reconciliation row for that entity	PASS
C08	No P&L account has, in any entity, a Current YTD balance on the abnormal side of its FS line beyond MaterialityAbs, unless marked Contra = Y in Mapping or accepted on TB Tie-Out with Accepted = Y and a Reason	PASS
C09	Intercompany receivables and intercompany payables net to zero across entities (consolidated Current Net of both lines) within Tolerance	PASS

All checks pass: TRUE

Management pack (consolidated)

	Amount
Revenue (month)	5,127,912.97
Gross profit (month)	2,439,352.51
Profit (month)	550,400.70
Profit (year to date)	4,883,748.75
Total assets	25,707,688.82
Total liabilities	9,392,390.07
Total equity	16,315,298.75
Balance sheet difference	0.00

Cash flow for the month (indirect)

	Amount
Operating	(656,805.07)
Investing	(79,200.00)
Financing	419,744.35
Net change in cash	(315,660.72)
Cash at the prior month end	9,387,095.10
Cash at the month end	9,071,434.38

Flux breaches, each with its comment

Line	vs prior	vs budget	Comment
Operating expenses	217,499.91	195,557.30	AE01 September brand campaign (marketing, approved out of cycle); recruitment fees for the new finance hires.
Finance costs	3,858.93	(76,753.00)	First month of interest on the new GB01 facility.
Income tax	4,133.09	(402,102.27)	Provision at the effective rate on higher year-to-date profit.

Trade receivables	1,423,512.00	1,356,192.00	SA01 invoiced two government customers at month end; both collected in October.
Prepayments and other receivables	(106,434.78)	0.00	Prepaid insurance and licences released to the P&L through the quarter; the next annual premiums fall due in October.
Right-of-use assets	150,797.49	199,561.86	New SA01 office lease recognised.
Tax payable	(1,683.47)	(201,051.14)	Quarterly tax instalment paid.
Borrowings	461,000.00	500,000.00	GB01 drew 500,000 on the new term facility on 28 September to fund the warehouse expansion.
Lease liabilities	170,300.00	200,000.00	New SA01 office lease recognised.

Close metrics

	Value
Tasks done on time	93.3%
Working days to close	7
Open reconciling items	0