Accountant Handover Checklist

For co-operative housing societies changing their accountant. Tick each item as it is received.
Society: _____ Handover date: _____

A. Books of account

	Item	Remarks
☐	Trial balance as on handover date	
☐	General ledger and cash / bank books for the current year	
☐	Member-wise outstanding statement (principal and interest separately)	
☐	Last audited accounts, audit report and Form O submitted	
☐	Bank reconciliation statements for every account	
☐	Fixed deposit list with receipts, maturity dates and interest certificates	
☐	Backup of accounting software data (software name and version)	

B. Vouchers and records

	Item	Remarks
☐	Payment vouchers with bills and approvals	
☐	Receipt books (used and unused) and receipt register	
☐	Cheque books (used counterfoils and unused leaves)	
☐	Vendor / AMC contracts with rates and renewal dates	
☐	Billing heads, rates and the General Body resolution on interest	
☐	Pending bills and advances to be adjusted	

C. Tax and portal access

	Item	Remarks
☐	TAN, TRACES login and copies of TDS returns (Form 140 / 26Q)	
☐	TDS challans and TDS certificates issued	
☐	PAN, income tax portal login and copies of ITR-5 filed	
☐	GST registration and login, with returns filed (if applicable)	
☐	Any pending notices: income tax, TDS, GST, Registrar	

D. Society registers (if kept by the accountant)

	Item	Remarks
☐	I Register, J Register, Share Register, Nomination Register	
☐	Share certificate book	
☐	Minutes books of General Body and Managing Committee meetings	

E. After handover

	Item	Remarks
☐	Change passwords on every portal and email	
☐	Registered email and mobile on portals belong to the society	
☐	Opening trial balance agreed with the last audited balance sheet	
☐	Bank balances agreed with bank statements	
☐	Members informed of the new accountant and contact person	

Handed over by (previous accountant)

Name & signature

Received by (for the society)

Name, designation & signature