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# Accountant Resigned? 50-Point Business Continuity Checklist for SME Owners

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## Introduction

When an accountant resigns, SMEs risk missed compliance, delayed payroll, and disorganized financial data. This checklist ensures smooth business continuity, covering compliance, payroll, banking, vendors, legal, and succession planning.

## Time-Based Compliance

- GST returns: File on time
- Bank reconciliations: Complete monthly
- Payroll: Process without delay
- Vendor payments: Clear on schedule
- MIS reports: Generate and circulate
- TDS returns: File quarterly
- Advance tax: Pay quarterly
- MIS packs: Prepare quarterly
- Performance dashboards: Update regularly
- PF & ESI returns: Submit half-yearly
- Statutory registers: Maintain
- Provisional financials: Prepare half-yearly
- Income Tax: File annually
- ROC annual filings: Complete
- Audit files & financial statements: Prepare yearly



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### **Historical Data & Documents**

- ITRs: Collect past three years
- GST filings: Gather history
- ROC filings: Retrieve all
- Audit reports: Secure
- Invoices: Collect old records
- Vouchers & bills: Gather
- Purchase orders: Retrieve
- Debit & credit notes: Organize
- Statutory registers: Maintain archive
- ERP/Tally/Excel data: Back up

### **Credentials & Digital Access**

- GST portal login: Share securely
- MCA portal login: Share
- Income Tax portal: Provide access
- TDS portal login: Hand over
- PF & ESI credentials: Share
- Professional Tax login: Provide
- ERP software login: Transfer
- Tally license details: Share
- Payroll system access: Provide
- Personal contacts: Remove from accounts

### **Banker & Financial Relationships**

- Banker contacts: Share
- Mandate forms: Provide
- Board resolutions: Update
- Bank KYC: Hand over
- Cheque book custody: Verify
- Token devices: Transfer securely
- Loan repayment schedules: Share
- OD limits: Provide details
- EMI trackers: Share
- Fixed deposit details: Confirm custody



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### **Payroll & HR**

- Payroll files: Hand over
- Attendance registers: Share
- Salary structures: Provide details
- PF, ESI, PT challans: Transfer
- Payroll calendar: Share for next 12 months

### **Conclusion**

This 50-point checklist ensures SMEs handle an accountant resignation without disruption. Following it keeps financial operations, compliance, payroll, and vendor relationships running smoothly, while giving the new accountant or CFO team a clear roadmap.