Proposed 3-page Report

Page 1 – CFO Overview & Financial Health

Purpose: One-page view of the organization's *financial health* at month-end.

Main data used: GL, AR, AP, Budget-Forecast, basic cash view.

What to show on this page

1. KPI strip (cards)

- Revenue (current period / YTD)
- Gross Margin %
- Net Profit
- Cash Balance
- Total AR (and AR > 90 days)
- Total AP (and AP > 90 days)
- DSO (Days Sales Outstanding) – estimated from AR & average daily sales
- DPO (Days Payables Outstanding) – from AP & average daily purchases

2. P&L Overview (small matrix or bar chart)

- Revenue, COGS, Gross Margin, Operating Expenses, Net Profit
- By month or quarter

3. Working Capital Snapshot

- Small bar/column chart: AR vs AP vs Cash
- Maybe a simple working capital = (AR + Cash) – AP

4. Monthly Sales Trend (line chart)

- Sales by month (from AR or GL revenue accounts)

5. Simple Health Indicators (text or KPI tiles)
Examples:

- "Cash flow this month: Positive / Negative"
- "% of AR overdue > 60 days"
- "% of AP overdue > 60 days"

Health checks covered here

- Liquidity → cash flow status, cash balance, AR & AP proportions
- Profitability → gross margin, net profit
- Working capital health → AR aging summary, AP aging summary, DSO/DPO
- Sales & customer health → monthly sales trend
- Management review → core KPIs for the month-end pack

Page 2 – Sales, Revenue & Customer Health (AR View)

Purpose: Focus on customers, sales performance, and collections.

Main data used: Accounts-Receivable, GL revenue.

What to show on this page

1. AR Aging by Customer (matrix)

- Rows: Customer
- Columns: 0–30, 31–60, 61–90, 90+ days, Total

2. Top Customers & Risk

- Bar chart: Top 10 customers by outstanding balance
- Optional: separate chart for Top 10 customers with > 60 or 90 days overdue

3. Sales Summary & Monthly Sales Trend

- Line or column chart: Sales by month
- Optionally: slicer by customer segment / region (if available in AR)

4. Sales Register (detail table)

- Columns: Invoice no, Invoice date, Due date, Customer, Amount, Status
- Filters: date range, customer, status (open/closed)

5. Collection & Receipt Summary

- Column chart: Amount collected by month (based on receipt/paid date in AR)
- KPI: "Collection rate this month (% of opening AR collected)"

Health checks covered here

- Working Capital (AR aging)
- Sales & Customer Health:
    - Monthly sales trend
    - Customer receivables aging
    - Identification of slow-paying / high-risk customers
- Extra: Basic view of collection efficiency

Page 3 – Cost, Payables, Cash & Controls (AP + Expenses + Cash + GL)

Purpose: Combine cost control, vendor health, liquidity detail, and basic controls on one page.

Main data used: Accounts-Payable, Expense-Claims, GL (cash & expense accounts), Budget-Forecast.

What to show on this page

1. Expense Analysis & Cost Control

- Bar or treemap: Operating expenses by category (from Expense-Claims & GL expense accounts)
    - e.g., Travel, Meals, Office, IT, Others
- Table or bar: Expenses by department / cost center
- KPI: Expense ratio = Opex / Revenue

(*Optional:* Budget vs Actual Opex by department, using Budget-Forecast.)

2. AP Aging & Vendor Health

- AP Aging matrix:
    - Rows: Vendor
    - Columns: 0–30, 31–60, 61–90, 90+ days, Total
- Vendor Outstanding chart:
    - Top 10 vendors by overdue amount
- Payment Register (table):
    - Payment date, Vendor, Amount, Mode (if available)
- Purchase Register:
    - Purchases by vendor, month, category (if AP has such attributes)

3. Cash Flow & Daily Cash Position

- Simple indirect **Cash Flow** view:
    - Net profit
    - Change in AR
    - Change in AP
    - Change in key cash-related accounts
        → Net cash from operations (high-level, not full IFRS)
- Daily or Monthly Cash Balance chart:
    - Line graph of cash/bank balance over time

4. Basic Controls & Reconciliation

- Trial Balance check:
    - Small matrix or "TB" table summarising Debits, Credits and Net by account group
- A card or visual:
    - "Debits – Credits = 0" (Yes/No)
- Quick checks:
    - Total AR from subledger vs AR control account in GL
    - Total AP from subledger vs AP control account in GL

(*Even if you don't automate the control logic fully, you can show them conceptually in the demo.*)

Health checks covered here

- Expense control → cost by category & department, expense ratio

- Working capital (AP) → AP aging, vendor outstanding
- Liquidity → cash flow & daily cash position
- Controls & compliance → GL reconciliation, subledger vs GL checks