Balance sheet reconciliation with the general ledger · What to record?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

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Applicability: According to the profile and circumstances of the described case.

For manual adjustments, save the table with an explanation and approval.

Record and working document

Repeat the comparison of totals after the last posting adjustment.

Investigate the incorrect difference by tracing it back through the account, period and transaction.

Working example · Reconciliation of the balance sheet with the general ledger

Repeat the comparison of totals after the last posting adjustment.

Specific next steps

1. Repeat the comparison of totals after the last posting adjustment.
2. Investigate the incorrect difference by tracing it back through the account, period and transaction.
3. Lock the final version and keep the input export for repeatability.

Limits of application

By type of taxpayer, purpose of submission and reporting period.

Sources

FAQ · Answers to the most common questions about GFI

https://www.fina.hr/javne-usluge-za-poslovne-subjekte/registri/registar-godisnjih-financijskih-izvjestaja/odgovori-na-vasa-najcesca-pitanja

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https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-gfi-evidencija-istih-brojeva-dokazi