Balance sheet reconciliation with the general ledger · How to check it with an example?

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

Practical business guidance · Reviewed: 2026-11-22

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

Repeat the comparison of totals after the last posting adjustment.

Checking by example

Reconcile the accounts before completing the report.

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

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

For manual adjustments, prepare a schedule with an explanation and approval. Investigate any incorrect variance by account, period and adjustment.

Specific next steps

1. Reconcile the accounts before completing the report.
2. For manual adjustments, save the table with an explanation and approval.
3. Investigate the incorrect difference by tracing it back through the account, period and transaction.

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-provjera