Evidence map for annual financial statements · What to record?

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.

Put the final forms, documentation and proof of submission into it.

Record and working document

Compare the submitted version with the version approved by the responsible persons.

If the file has been subsequently amended, retain both records and the reason for the amendment.

Working example · Evidence map for the annual financial statements

Compare the submitted version with the version approved by the responsible persons.

Specific next steps

1. Compare the submitted version with the version approved by the responsible persons.
2. If the file has been subsequently amended, retain both records and the reason for the amendment.
3. Arrange a consistent file-naming convention and the person responsible for handover.

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-mapa-dokaza-dokazi