Map of evidence accompanying the annual financial statements · How to introduce the procedure into routine operations?

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.

Arrange a consistent file-naming convention and the person responsible for handover.

Regular application

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

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

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. Put the final forms, documentation and proof of submission into it.
2. Compare the submitted version with the version approved by the responsible persons.
3. If the file has been subsequently amended, retain both records and the reason for the amendment.

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

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-gfi-mapa-dokaza-primjena