Evidence map for annual financial statements · How to verify it using 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.

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

Checking by example

At the beginning of the year, open a folder for each business year and purpose of submission.

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

Working example · Evidence map for the annual financial statements

Place the final forms, documentation and proof of submission in it. If the file is subsequently amended, retain both records and the reason for the amendment.

Specific next steps

1. At the beginning of the year, open a folder for each business year and purpose of submission.
2. Put the final forms, documentation and proof of submission into it.
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-provjera