Difference between the annual total and the bank statement · How to introduce the procedure into routine operations?

For: Sole trader under flat-rate taxation

Practical business guidance · Reviewed: 2026-11-22

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

Maintain compliance with the annual documents.

Regular application

Record the differences by document, item type and amount.

Check at least three months on a sample before closing the entire period.

Working example · The difference between the annual total and the bank statement

Check at least three months on a sample before closing the entire period.

Specific next steps

1. Record the differences by document, item type and amount.
2. Check at least three months on a sample before closing the entire period.
3. Do not treat the difference as a single lump sum without seeking the reasons.

Limits of application

Apply the guideline to your documents and working methods.

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