

Annex no. 2

Types of documents for the control of eligible expenditures within the Financial Mechanisms

- following list serves as a guidance and does not necessarily include all possible situations and types of expenditures
- applies to entities from the Czech Republic, foreign entities/ international institutions are to comply with relevant national legislation, internal rules and generally applicable accounting standards

Type of expenditure/ Document	Relevant documentation	Commentary
INVOICE (recorded on the date of payment)	Report on liquidation of the invoice	for cases where printout from the entity's accounting system is not available; to prove that only Financial Mechanisms related expenditures are accounted
	Printout from the entity's accounting system	submitted always except when a liquidation document is presented; to prove that only Financial Mechanisms related expenditures are accounted
	Bank account statement	always submitted
	Order	submitted if referred to in an invoice and if the subject of payment is not evident
	Contract	submitted if referred to in an invoice and to verify agreed price, date and subject of services
	Detailed billing documentation	submitted if only part of the cost invoiced is claimed
	Attendance list	if it is rental / refreshment, etc. related to a certain meeting (often with an external entity) and it is not otherwise possible to prove that the meeting (refreshments) took place
	Output/subject of contract	evidence of delivery of financed services/product (e.g. print of publication, consultation services, etc.)
Public procurement documents	tender as well as contract implementation documentation	
RECEIPTS/ TRANSPORTATION TICKETS/ POSTAL EXPENSES	Report on liquidation of the relevant accounting document	for cases where printout from the entity's accounting system is not available
	Patty cash payment voucher	always submitted
	Attendance list	if it is rental / refreshment, etc. related to a certain meeting (often with an external entity) and it is not otherwise possible to prove that the meeting (refreshments) took place
	Order	submitted if the subject of payment is not evident
	Contract	submitted if referred to in an invoice and also for verification of agreed price, date and subject of services

	Printout from the entity's accounting system	submitted always except for cases when a liquidation document is presented; to prove that only Financial Mechanisms related expenditures are accounted
BUSINESS TRIPS	Business trip account	including all documents related to declared cost (boarding pass, travel tickets, business trip report, etc.)
	Bank account statements (event. cash receipt)	always submitted
	Order	submitted if the subject of payment is not evident
	Invoice	related to payments for flights, accommodation, etc.
	Trip itinerary/ event program	submitted for verification of correct calculation of per diems, time frame of the event in relation to purchased travel tickets, etc.
	Accounting records statements	to prove that only Financial Mechanisms related expenditures are accounted
SALARY AND BONUSES	Payroll	always submitted
	Bank account statements (event. cash receipt)	can be replaced by solemn declaration of the person receiving the salary or solemn declaration of the recipient of grant confirming the payment of the salary
	Printout from the entity's accounting system	to prove that only Financial Mechanisms related expenditures are accounted
	Contract to perform work / complete job	evidence that subject of contract relates to Financial Mechanism activities, the period for which contract was concluded and amount of remuneration
	Timesheet	always submitted in case of Contract to perform work / complete job; in case of employment contracts submitted unless a fixed share of workload related to Financial Mechanisms is specified in the contract
	Bonuses payment documentation	to declare on which base the remuneration took place
	Employment contract	always submitted
	Detailed billing documentation	submitted if only part of the cost is claimed