



FP7 projekat *AgroSense* Iskustva revizije

Prof. dr Vladimir Crnojevic
Fakultet tehničkih nauka
Univerzitet u Novom Sadu

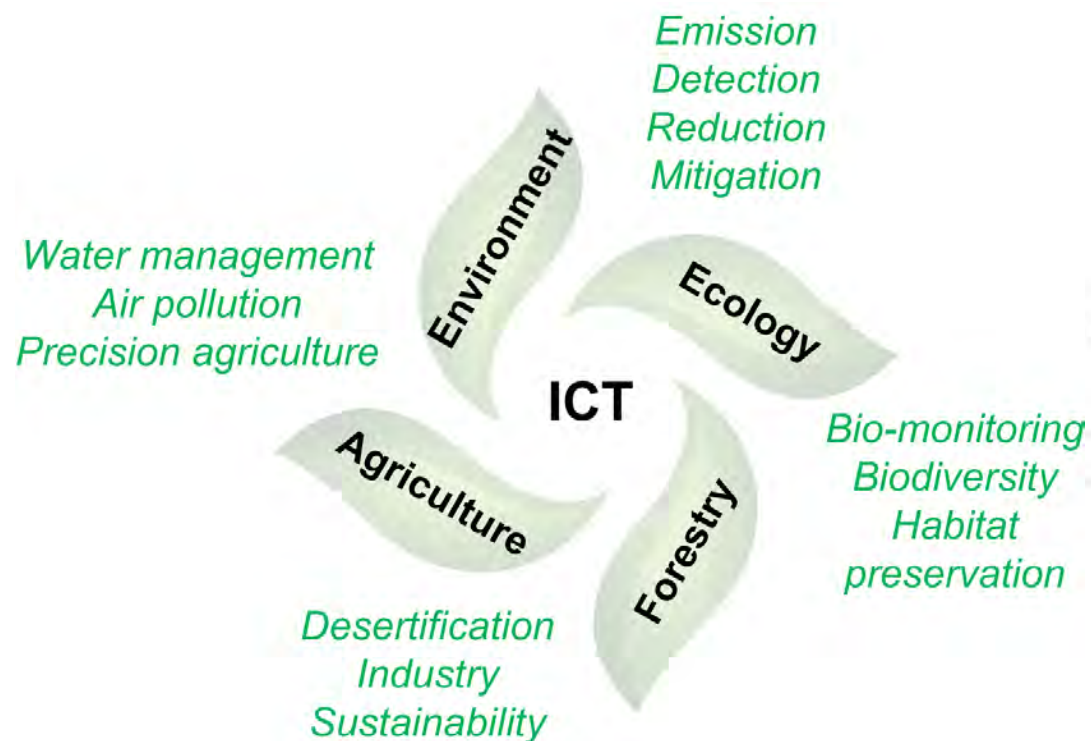


BioSense centar

- Multidisciplinarni istraživački centar koji se bavi razvojem i primenama informacionih tehnologija u poljoprivredi, šumarstvu, vodama, ekologiji i zaštiti životne sredine

- Oblasti istraživanja:

- Bežične senzorske mreže
- Teledetekcija
- Senzori
- Veštačka inteligencija





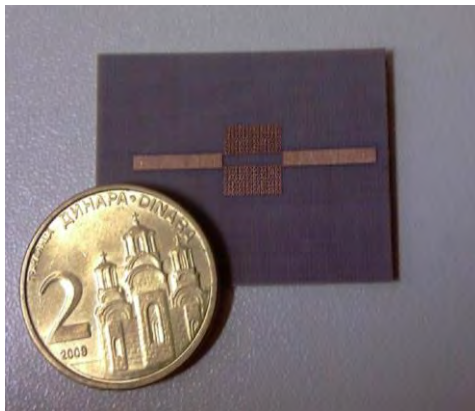
Ljudi

- BioSense okuplja 20+ istraživača sa Fakulteta tehničkih nauka
 - 8 doktora nauka
 - Prosek godina 32





Istraživanja





Istraživanja i projekti

- Veliki broj naučnih radova objavljenih u najeminentnijim međunarodnim časopisima i konferencijama
- 3 nacionalna projekta
 - TR-11022, III-43002, III-44003
- 3 EUREKA! projekta
- 13 FP7 projekata





FP7 projekti



- **AgroSense** (Capacities), coordinator
- **EXPEER** (Infrastructures)
- **MultiWaveS** (Marie Curie), coordinator
- **MMSTREAM** (Marie Curie), coordinator
- **QoSTREAM** (Marie Curie), coordinator
- **MMCODESTREAM** (Marie Curie), coordinator
- **BalkanGEONet** (Cooperation), coordinator
- **ENORASIS** (Cooperation)
- **EOPOWER** (Cooperation)
- **IASON** (Cooperation)
- **DANCERS** (Cooperation)
- **ADVANTAGE** (Marie Curie), coordinator
- **InnoSense** (Capacities)



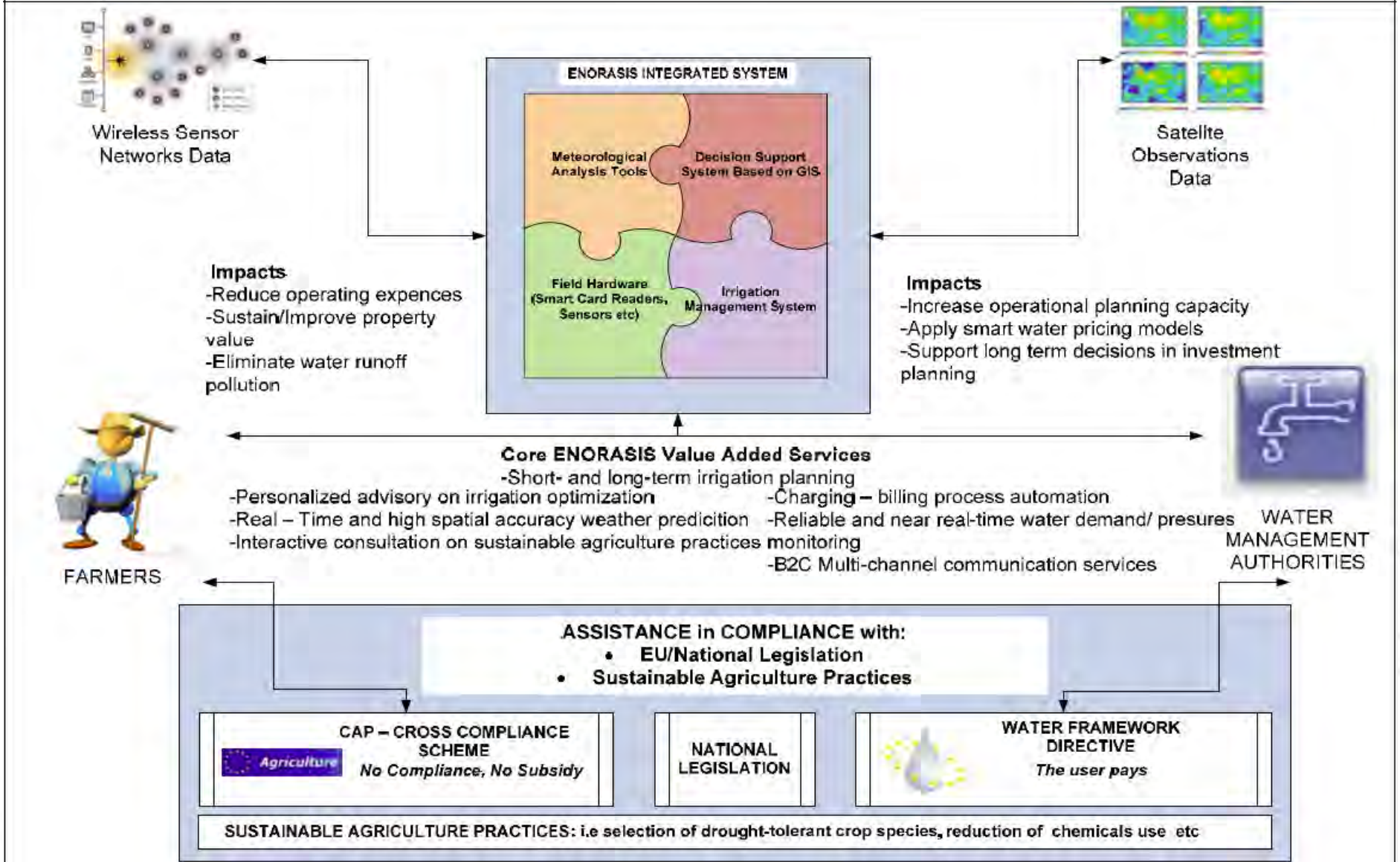
ENORASIS

- *ENvironmental Optimization of IRrigAtion Management with the combined uSe and Integration of High Precislon Satellite Data, Advanced Modelling, Process Control and Business Innovation*
 - Vode Vojvodine i BioSense
 - Kolaborativni projekat Eko-inovacije
 - 2.5 miliona EUR
 - 13 parntera iz 10 zemalja
- Pametna optimizacija navodnjavanja u skladu sa ponudom i tražnjom
 - 70% slatke vode u svetu odlazi na navodnjavanje
 - Klimatske promene i narastajuća populacija nameću potreba za racionalizacijom
 - Sistem zasnovan na informacionim tehnologijama: Bežične senzorske mreže, Satelitski snimci, Meteorološke stanice, Informacioni sistemi





ENORASIS





BalkanGEONet

FP7 Project No. 265176



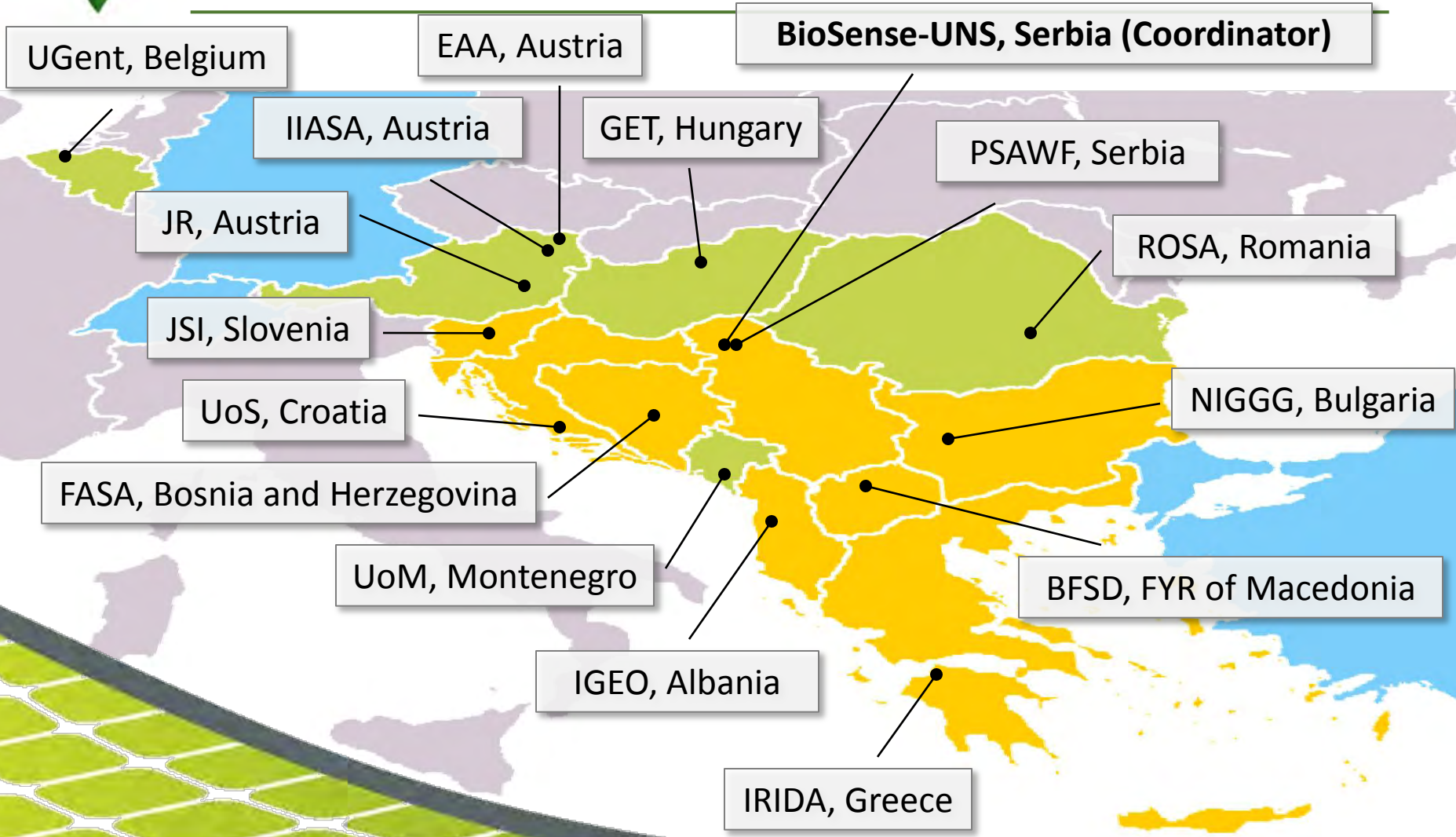
B.GN

Coordination
University of Novi Sad, Serbia

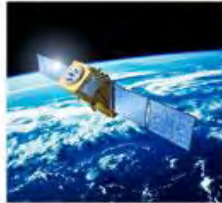
Towards
Inclusion of Balkan
Countries into Global
Earth Observation Initiatives



Project Partners



OBSERVING SYSTEMS



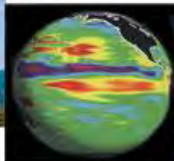
Disasters



Health



Energy



Climate



Water



Weather



Ecosystems



Agriculture



Biodiversity

NINE SOCIETAL BENEFIT AREAS



Projekat III43002

- Biosensing tehnologije i globalni sistem za kontinuirana istraživanja i integrisano upravljanje ekosistemima
 - 160 istraživača
 - 16 institucija





Detekcija poplavljenog zemljišta

- Detekcija poplavljenog i nakvašenog zemljišta



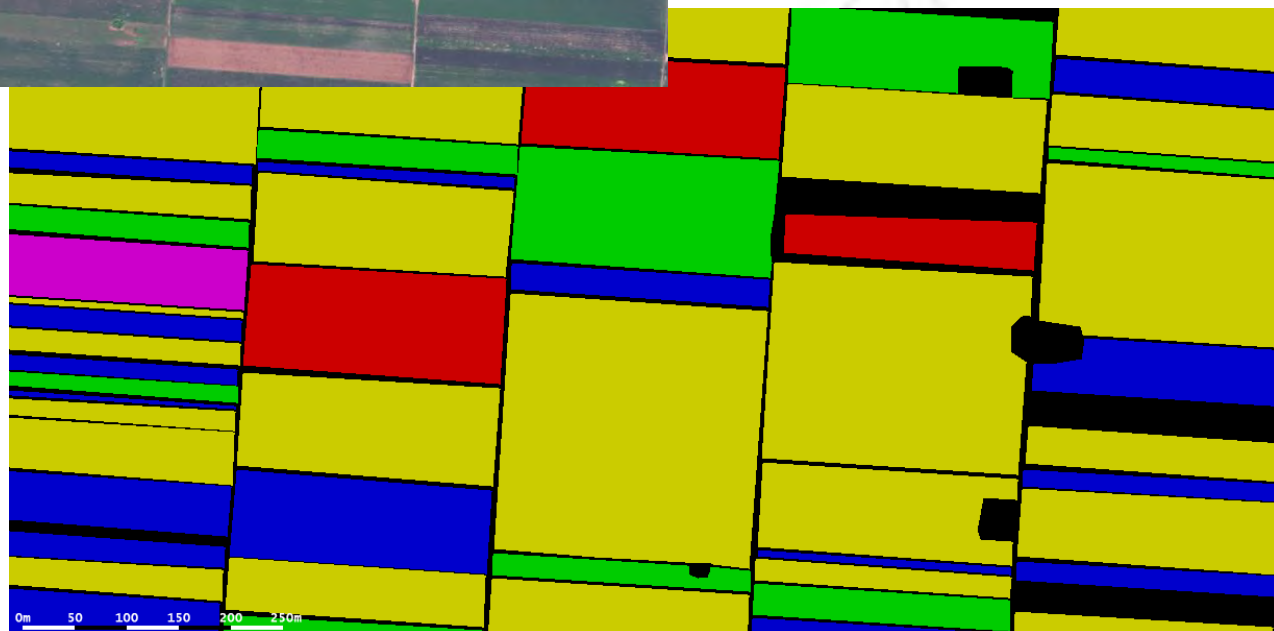


Klasifikacija kultura



RGB slika

PIK Bečej
Pravo stanje
na terenu



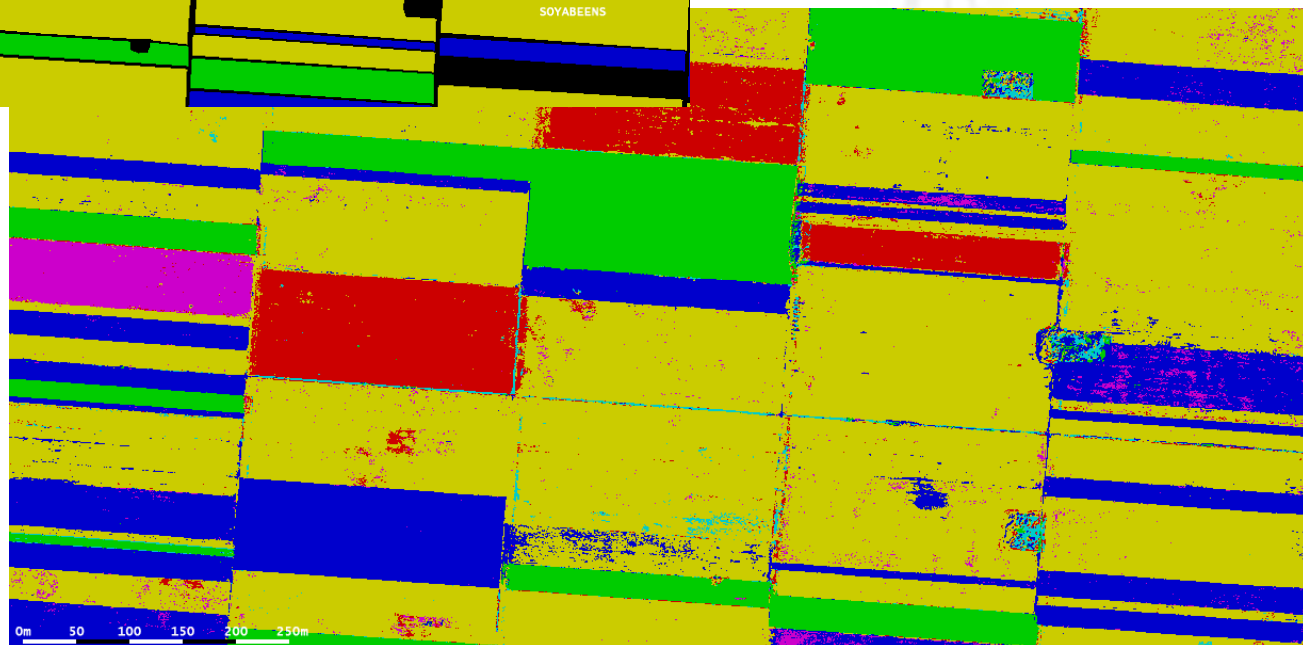


Klasifikacija kultura



Klasifikacija po
njivama
Tačnost 98%

Klasifikacija
po pikselima
Tačnost 94%





Kako je sve počelo?

- FP7 projekat **AgroSense**
- Inicijalni korak u razvoju BioSense centra
 - 6 partnera iz 3 zemlje
 - Omogućeno povezivanje istraživača iz različitih oblasti u primeni Informacionih Tehnologija u poljoprivredi
 - Stvorena mreža partnera kao osnov daljeg razvoja



AgroSense

Wireless Sensor Networks
and Remote Sensing
Foundation of a Modern Agricultural
Infrastructure in the Region



REGPOT 3

- FP7-REGPOT-2007-3 Call
 - CAPACITIES Theme 4, Research Potential
 - Reinforcement of research potential in WBC region
- 8 miliona EUR ukupni budžet poziva
- 107 predloga projekata podneto
- 11 projekata finansirano
- **AgroSense** projekat dobio **14.5** od 15 poena
- Ukupni budžet projekta - **1 milion EUR**



AgroSense

- Precizna poljoprivreda zasnovana na različitim senzorskim tehnologijama
 - Na zemlji – **bežične senzorske mreža**
 - Iz vazduha - **teledetekcija**





Bežične senzorske mreže

- Minijturni uređaji male potrošnje
- U stanju da mere različite parametre: temperaturu, vlagu, zvuk, pritisak,.....
- Veliki broj prostorno raspodeljenih senzora vrše kooperativni monitoring parametara sredine





Bežične senzorske mreže

- Staklenici





Bežične senzorske mreže

- Vinogradi





Bežične senzorske mreže

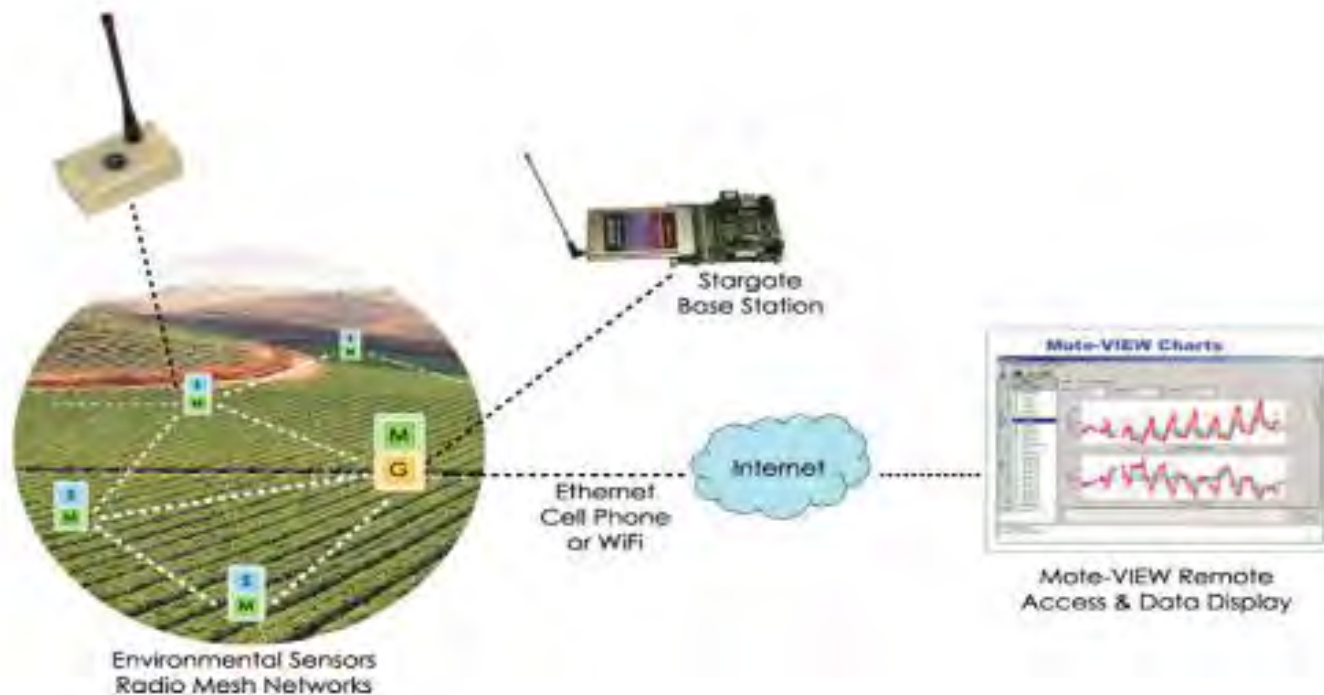
- Ratarske kulture





Bežične senzorske mreže

- Merenja senzora se u realnom vremenu prenose u centralni sistem za analizu i preduzimanje mera





Teledetekcija

- Različite vrste senzora na satelitu, avionu ili bespilotnoj letelici
 - Multispektralni
 - Hiperspektralni
 - SAR....
- Brojne primene u poljoprivredi
 - Klasifikacija i procena stanja useva
 - Procena prinosa
 - Mapiranje karakteristika zemljišta
 - Nadzor i kontrola subvencija



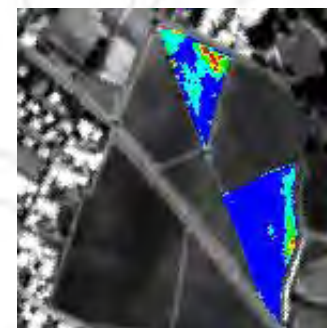
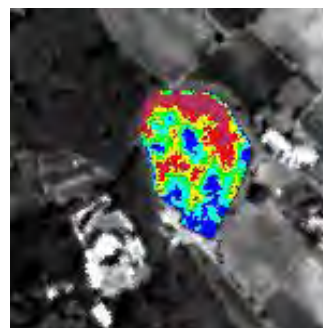
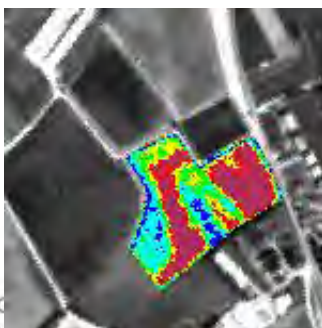
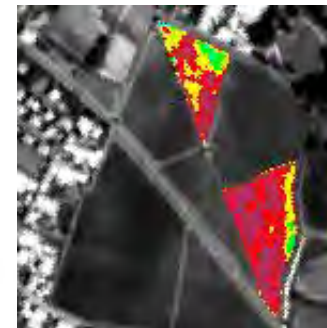
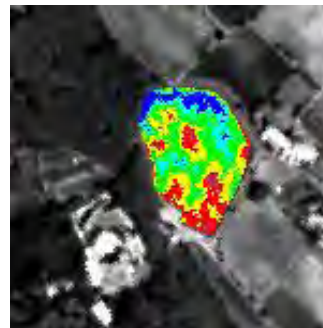
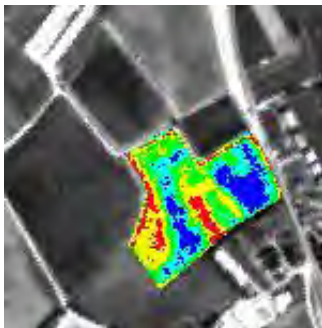
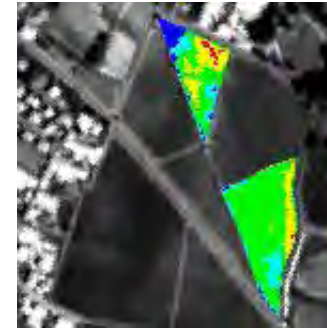
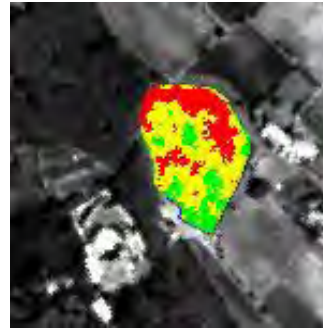
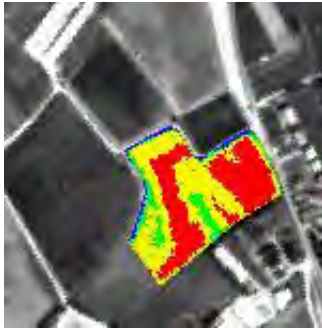
Teledetekcija

- Беспилотне летелице





Teledetekcija





AgroSense Konzorcijum

- Fakultet tehničkih nauka, Novi Sad
- Department of Electronics and Telecommunications, Firenca, Italija
- Institut Jožef Stefan, Ljubljana, Slovenija
- Poljoprivredni fakultet, Novi Sad
- Institut Mihailo Pupin, Beograd
- Pokrajinski sekretarijat za poljoprivredu, vodoprivredu i šumarstvo, Vojvodina



AgroSense resursi

- Zapošljavanje novih istraživača
 - Fakultet tehničkih nauka, Novi Sad
 - 1 tehničar
 - 3 MSc
 - 1 PhD
 - Institut Mihailo Pupin, Beograd
 - 2 MSc
 - 1 PhD





AgroSense resursi

- **Treninzi**
 - Niz treninga sa različitim temam u Firenci, Ljubljani i Novom Sadu
- **Umrežavanje**
 - Veliki broj poseta unutar i van konzorcijuma
 - Prisustva na konferencijama od velike važnosti



AgroSense resursi

- Oprema
 - Pixy UAV - Vision du Ciel, France
 - MP Vision UAV – MicroPilot, Canada
 - Autocopter Explorer UAV – NRI, USA
 - TetraCam 4 channel MCA – Geo-Kozept, Germany
 - TetraCam DCA, Air – Geo-Kozept, Germany
 - XBow WSNs – USA
 - TyniNode WSNs – Shockfish, Switzerland
 - GPRS gateways – Siemens, Germany
 - DiGi Connect modules - Germany
 - Davis Meterological Station – EBV Elektronik, Austria
 - Radio Module Development Kit
 - Ruggedized Laptops
- Ukupno: 250.000 EUR



Problemi

- Konverzije EUR-DIN
 - Stalne neizvesnosti i gubici na kursnim razlikama
- KPMG revizija
 - Vanredna revizija projekta od strane EC
- Stimulacija Ministarstva 10%
 - Dobra namera prouzrokovala probleme zbog dvosmislenog tumačenja



Problemi

- Nabavka opreme
 - Javne nabavke
 - Amortizacija
 - Rokovi
 - PDV
- Honorari
 - Odgovarajući iznosi?
- Zapošljavanje ljudi
 - Fluktuacija i nedostupnost odgovarajućih profila



Problemi

- Putovanja
 - Vreme obrade putnih naloga
 - PDV
 - Protivrečnost propisa
- Integrirani univerzitet?
 - Relacija Univerzitet – Fakultet
 - Univerzitet suštinski nema kapacitet za realizaciju projekata
 - Tretiraju se kao posebna pravna lica



Preporuke

- Obuka ljudi iz adiminstracije
- Dovođenje kompetentnih i iskusnih menadžera
- Umrežavanje (COST,.....)
- Upornost





Pregled

1. Finansijski izveštaj
2. Sertifikati o finansijama i metodologiji
3. Izveštaj o raspodeli konačne uplat
4. Revizija projekata i institucije





1. Finansijski izveštaj

- Forma C
- Explanation of the use of resources





Forme C

- Unosi ih svaki partner za sebe
- Koordinator ne odgovara za nekorektan unos
- Od 1. januara 2013. podnose se isključivo elektronski
- Naizgled jednostavne
- Kriju par zbunjujućih elemenata (automatsko računanje indirektnih troškova)



Forma C – CP

Form C - Financial Statement (to be filled in by each beneficiary)			
Project nr	nnnnnn	Funding scheme	Collaborative Project
Project Acronym	xxxxxxxxxxxxxxxxxxxxxx		
Period from	dd/mm/yy	Is this an adjustment to a previous statement ?	Yes/No
To	dd/mm/yy		
Legal Name		Participant Identity Code	nn
Organisation short Name		Beneficiary nr	nn
Funding % for RTD activities (A)		If flat rate for indirect costs, specify %	%

1- Declaration of eligible costs/lump sum/flat rate/scale of unit (in €)

	Type of Activity				TOTAL (A+B+C+D)
	RTD (A)	Demonstration (B)	Management (C)	Other (D)	
Personnel costs					
Subcontracting					
Other direct costs					
Indirect costs					
Lump sum/flat rate/scale of unit declared					
Total					
Maximum [EU] [Euratom] contribution					
Requested [EU] [Euratom] contribution					

2- Declaration of receipts

Did you receive any financial transfers or contributions in kind, free of charge from third parties or did the project generate any income which could be considered a receipt according to Art.II.17 of the grant agreement ?
If yes, please mention the amount (in €)

Yes/No

3- Declaration of interest yielded by the pre-financing (to be completed only by the coordinator)

Did the pre-financing you received generate any interest until 31/12/2012 according to Art. II.19 ?
If yes, please mention the amount (in €)

Yes/No

4. Certificate on the methodology

Do you declare average personnel costs according to Art. II.14.1 ?
Is there a certificate on the methodology provided by an independent auditor and accepted by the Commission according to Art. II.4.4 ?

Yes/No
Yes/No



Forma C – CSA

Form C - Financial Statement (to be filled in by each beneficiary)			
Project nr	nnnnnn	Funding scheme	Coordination and Support Action
Project Acronym	xxxxxxxxxxxxxxxxxxxxxx		
Period from	dd/mm/yy	Is this an adjustment to a previous statement ?	Yes/No
To	dd/mm/yy		
Legal Name		Participant Identity Code	nn
Organisation short Name		Beneficiary nr	nn
Funding % for RTD activities (A)		If flat rate for indirect costs, specify %	%

1- Declaration of eligible costs/lump sum/flat rate/scale of unit (in €)

	Type of Activity					TOTAL (C+D+E)
	RTD (A)	Demonstration (B)	Coordination/ Support (C)	Management (D)	Other (E)	
Personnel costs						
Subcontracting						
Other direct costs						
Indirect costs						
Maximum reimbursement indirect costs						
Lump sum/flat rate/scale of unit declared						
Total						
Maximum [EU] (Euratom) contribution						
Requested [EU][Euratom] contribution						

2- Declaration of receipts

Did you receive any financial transfers or contributions in kind, free of charge from third parties or did the project generate any income which could be considered a receipt according to Art.II.17 of the grant agreement ?

If yes, please mention the amount (in €)

Yes/No

3- Declaration of interest yielded by the pre-financing (to be completed only by the coordinator)

Did the pre-financing you received generate any interest until 31/12/2012 according to Art. II.19 ?

If yes, please mention the amount (in €)

Yes/No

4. Certificate on the methodology

Do you declare average personnel costs according to Art. II.14.1 ?

Yes/No

Is there a certificate on the methodology provided by an independent auditor and accepted by the Commission according to Art. II.4.4 ?

Yes/No

Name of the auditor		Cost of the certificate (in €), if charged under	
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Forma C – CSA ERANET PLUS

Form C - Financial Statement (to be filled in by each beneficiary)			
Project nr	nnnnnn	Funding scheme	Coordination and Support Action
Project Acronym	xxxxxxxxxxxxxxxxxxxxxxxx		
Period from	dd/mm/yy	Is this an adjustment to a previous statement ?	Yes/No
To	dd/mm/yy		

Legal Name		Participant Identity Code	nn
Organisation short Name		Beneficiary nr	nn

Funding % for RTD activities (A)		If flat rate for indirect costs, specify %	%
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1- Declaration of eligible costs/lump sum/flat rate/scale of unit/funding of the joint selection list of trans-national projects (in €)

	Type of Activity				TOTAL	(C+D)
	RTD (A)	Demonstration	Management (C)	Other (D)		
Personnel costs						
Subcontracting						
Other direct costs						
Indirect costs						
Lump sum/flat rate/scale of unit declared						
Total Funding of the Joint Selection List of Trans-National Projects						
Total						
Maximum [EU] [Euratom] contribution						
Requested [EU] [Euratom] contribution						

2- Declaration of receipts

Did you receive any financial transfers or contributions in kind, free of charge from third parties or did the project generate any income which could be considered a receipt according to Art. II.17 of the grant agreement ?
If yes, please mention the amount (in €)

Yes/No

3- Declaration of interest yielded by the pre-financing (to be completed only by the coordinator)

Did the pre-financing you received generate any interest until 31/12/2012 according to Art. II.19 ?
If yes, please mention the amount (in €)

Yes/No

4. Certificate on the methodology

Do you declare average personnel costs according to Art. II.14.1 ?
Is there a certificate on the methodology provided by an independent auditor and accepted by the Commission according to Art. II.4.4 ?

Yes/No
Yes/No



Forma C – CP & CSA

Project nr	nnnnnn	Funding scheme	Combination of Collaborative Project and Coordination and Support Action
Project Acronym	xxxxxxxxxxxxxxxxxxxxxxxx		
Period from	dd/mm/yy	Is this an adjustment to a previous statement ?	Yes/No
To	dd/mm/yy		
Legal Name		Participant Identity Code	xxxxxx
Organisation short Name		Beneficiary nr	nn
Funding % for RTD activities (A)		If flat rate for indirect costs, specify %	%

1- Declaration of eligible costs/lump sum/flat rate/scale of unit (in €)

	Type of Activity					TOTAL (A+B+C+D+E)
	RTD (A)	Coordination (B)	Support (C)	Management (D)	Other (E)	
Personnel costs						
Subcontracting						
Other direct costs						
Indirect costs *						
Access Costs						
Lump sum/flat rate/scale of unit declared						
Total						
Maximum [EU][Euratom] contribution						
Requested [EU][Euratom] contribution						

* Indirect costs relating to:
 - "Coordination" and "Support" activities are reimbursed up to a maximum of 7% of the direct eligible costs relating to these activities excluding the direct eligible costs for subcontracting and the costs of resources made available by third parties which are not used on the premises of the beneficiary.
 - "RTD", "Management" and "Other" activities are reimbursed in accordance with the various options foreseen in Article II.15.2 a), b) and c) of the grant agreement.

2- Declaration of receipts

Did you receive any financial transfers or contributions in kind, free of charge from third parties or did the project generate any income which could be considered a receipt according to Art. II.17 of the grant agreement ?

If yes, please mention the amount (in €)

Yes/No

3- Declaration of interest yielded by the pre-financing (to be completed only by the coordinator)

Did the pre-financing you received generate any interest until 31/12/2012 according to Art. II.19 ?

If yes, please mention the amount (in €)

Yes/No

4. Certificate on the methodology

Do you declare average personnel costs according to Art. II.14.1 ?

Is there a certificate on the methodology provided by an independent auditor and accepted by the Commission according to Art. II.4.4 ?

Yes/No
Yes/No



Forma C – NoE

Form C - Financial Statement (to be filled in by each beneficiary)			
Project nr	nnnnn	Funding scheme	Network of Excellence
Project Acronym	xxxxxxxxxxxxxxxxxxxxxxxx		
Period from	dd/mm/yy	Is this an adjustment to a previous statement ?	Yes/No
To	dd/mm/yy		

Legal Name		Participant Identity Code	nn
Organisation short Name		Beneficiary nr	nn
Funding % for RTD activities (A)		If flat rate for indirect costs, specify %	%

1- Declaration of eligible costs/lump sum/flat rate/scale of unit (in €)

	Type of Activity				TOTAL (A+C+D)
	RTD (A)	Demonstration (B)	Management (C)	Other (D)	
Personnel costs					
Subcontracting					
Other direct costs					
Indirect costs					
Lump sum/flat rate/scale of unit declared					
Total					
Maximum [EU][Euratom] contribution					
Requested [EU][Euratom] contribution					

2- Declaration of receipts
 Did you receive any financial transfers or contributions in kind, free of charge from third parties or did the project generate any income which could be considered a receipt according to Art.II.17 of the grant agreement ?
 If yes, please mention the amount (in €)

	Yes/No

3- Declaration of interest yielded by the pre-financing (to be completed only by the coordinator)
 Did the pre-financing you received generate any interest until 31/12/2012 according to Art. II.19 ?
 If yes, please mention the amount (in €)

	Yes/No

4. Certificate on the methodology
 Do you declare average personnel costs according to Art. II.14.1 ?
 Is there a certificate on the methodology provided by an independent auditor and accepted by the Commission according to Art. II.4.4 ?

	Yes/No
	Yes/No

Name of the auditor		Cost of the certificate (in €), if charged under this project	
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Forma C – BSG SCO

Form C - Financial Statement (to be filled in by each beneficiary)			
Project nr	nnnnnn	Funding scheme	BSG CSO
Project Acronym	xxxxxxxxxxxxxxxxxxxxxxxx		
Period from	dd/mm/yy	Is this an adjustment to a previous statement ?	Yes/No
To	dd/mm/yy		
		Participant type	CS/RTD Performer/ Other

Legal Name		Participant Identity Code	nn
Organisation short Name		Beneficiary nr	nn

Funding % for RTD activities (A)	50 or 75	If flat rate for indirect costs, specify %	%
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1- Declaration of eligible costs/lump sum/flat rate/scale of unit (in €)

	Type of Activity				TOTAL (A+B+C+D)
	RTD (A)	Demonstration (B)	Management (C)	Other (D)	
Personnel costs					
Subcontracting					
Other direct costs					
Indirect costs					
Lump sum/flat rate/scale of unit declared					
Total					
Maximum [EU][Euratom] contribution					
Requested [EU][Euratom] contribution					

2- Declaration of receipts
 Did you receive any financial transfers or contributions in kind, free of charge from third parties or did the project generate any income which could be considered a receipt according to Art.11.17 of the grant agreement ?

If yes, please mention the amount (in €)

Yes/No

3- Declaration of interest yielded by the pre-financing (to be completed only by the coordinator)
 Did the pre-financing you received generate any interest until 31/12/2012 according to Art. 11.19 ?

If yes, please mention the amount (in €)

Yes/No

4. Certificate on the methodology
 Do you declare average personnel costs according to Art. 11.14.1 ?

Is there a certificate on the methodology provided by an independent auditor and accepted by the Commission according to Art. 11.4.4 ?

Yes/No

Yes/No

Name of the auditor		Cost of the certificate (in €), if charged under this project	
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Forma C – BSG SME

Form C - Financial Statement (to be filled in by each beneficiary)			
Project nr	nnnnnn	Funding scheme	BSG SME
Project Acronym	xxxxxxxxxxxxxxxxxxxxxx		
Period from	dd/mm/yy	Is this an adjustment to a previous statement ?	Yes/No
To	dd/mm/yy	Participant type	SME-P/SME-AG/RTD Performer/ Other
Legal Name		Participant Identity Code	nn
Organisation short Name		Beneficiary nr	nn
Funding % for RTD activities (A)	50 or 75	If flat rate for indirect costs, specify %	20 or 60

1- Declaration of eligible costs/lump sum/flat rate/scale of unit (in €)

	Type of Activity				TOTAL (A+B+C+D)
	RTD (A)	Demonstration (B)	Management (C)	Other (D)	
Personnel costs					
Transaction with the RTD performer					
Subcontracting					
Other direct costs					
Indirect costs					
Lump sum/flat rate/scale of unit declared					
Total					
Maximum [EU][Euratom] contribution					
Requested [EU][Euratom] contribution					

2- Declaration of receipts

Did you receive any financial transfers or contributions in kind, free of charge from third parties or did the project generate any income which could be considered a receipt according to Art.11.17 of the grant agreement ?
If yes, please mention the amount (in €)

Yes/No

3- Declaration of interest yielded by the pre-financing (to be completed only by the coordinator)

Did the pre-financing you received generate any interest until 31/12/2012 according to Art. 11.19 ?
If yes, please mention the amount (in €)

Yes/No

4. Certificate on the methodology

Do you declare average personnel costs according to Art. 11.14.1 ?
Is there a certificate on the methodology provided by an independent auditor and accepted by the Commission according to Art. 11.4.4 ?

Yes/No
Yes/No



Forma C – Marie Curie

	Type of activity									Total
	A	B	C	D	E	F	G	H	I	
	Monthly living and mobility allowance	Travel Allowance	Career exploratory allowance	Contribution to the participation expenses of eligible researchers	Contribution to the research /training /transfer of knowledge programme expenses	Contribution to the organisation of international conferences, workshops and events	Management activities (including certification on financial statements)	Contribution to overheads	Other types of eligible expenses / specific conditions	A+B+C+D+E+F+G+H+I
Lump sum/flat rate										
Direct actual costs										
Subcontracting										
Indirect costs										
Total										
Maximum EU contribution										
Requested EU contribution										



Završni finansijski izveštaj

- Osnova za dobijanje konačne isplate
- Moraju li se deklarirani iznosi složiti u paru sa iznosima uneitm u GPF? – Ne!
 - Manja presipanja se tolerišu
 - Bolje da su veći
- Isplate koje kasne nisu problem ako dospeju do 60 dana od poslednjeg dana projekta



Explanantion of the use of resources

- “Major costs” !?
- Suma se mora poklapati do u cent sa ukupnim deklarisanim troškovima
- Uz svaki trošak se mora navesti tekstualan opis:
 - 25,706.37 EUR, Research salaries for period May 2012 – May 2013, WP4
- Mora se navesti i WP na koji se odnosi!



2. Sertifikati o metodologiji

- Forma D – potvrda o ispravno obračunatim deklarisanim troškovima
- Forma E – potvrda o načinu obračuna troškova koji je nestandardan ili veoma specifičan





Forma D

- Sertifikat o finansijskoj metodologiji
- „Mini“ revizija
- Obavezna nakon svakog izveštajnog perioda u kome je kumulativno pređen prag za sertifikat
- Treba predvideti subcontracting za revizora u budžetu projekta



Forma E

- Nije obavezna i EK je ne mora prihvatiti
- Omogućava korisniku sredstava da deklariše neuobičajenu metodologiju obračuna direktnih troškova
- Navode se:
 - Tema
 - Razlog za podnošenje
 - Tip i svrha
 - Rad koji će se sprovesti
 - Izveštavanje
 - Tajming





3. Izveštaj o raspodeli konačne uplate

- Podnosi samo koordinator
- Rok za podnošenje je 30 dana od dana kada konačna uplata legne na račun koordinatora
- Nakon realizacije prenosa svim partnerima i dobijanja izvoda iz banke (sporo)
- Šta ako imamo instituciju državne uprave u konzorcijumu?



4. Revizija projekata i institucije

- Revizija projekata i institucije od strane revizorske kuće koju je angažovala Evropska komisije
- Bilo kada u toku izvršavanja projekta ili do 5 godina nakon završetka
- Stavlja im se na raspolaganje SVE
- Mogućnost inspekcije na licu mesta od strane OLAF-a direktno iz Brisela





Najava revizije

- Obaveštenje o reviziji
- Dosta šturo i nejasno → dobro je imati pomoć obučenih stručnjaka





Potrebna dokumentacija

Supporting documentation	Prior to the audit?
I. General Information about the Beneficiary	
1. Beneficiary's legal registration (such as trade register extract)	
2. Organisation chart with list of key officers	
3. Financial statements of the last two financial years together with the statutory auditors' report (if applicable)	
4. Beneficiary's accounting policies	
5. Description of cost/profit centre structure (with an indication where the action is carried out)	
6. List of personnel associated to the cost/profit centres (where the RTD action is carried out) as referred to in point 5	Y





Potrebna dokumentacija (2)

	7. Beneficiary's guidelines/procedures for the financial / scientific management of EC RTD grant agreements (if available)
	8. List of all other EC funding received and all contracts and grant agreements (both closed and in progress) signed with the Commission (from 2007 to today)
	9. List of systems used to manage the projects
	10. List of Authorized signatures
II. Receipt and distribution of Commission financial contribution	
	1. Bank statements showing amount and date of advance and/or interim and/or final payments received (from Commission or co-ordinator of the consortium)
	2. Bank statements showing the interest yielded by the Community funds
	3. <i>Only for the co-ordinator of the consortium:</i> Beneficiary's bank statement showing amount and date of advance and/or interim and/or final payments forwarded to other members of the consortium



Potrebna dokumentacija (3)

III. Project management information		
	1. Periodic activity and management reports (all funding schemes) – <u>no copy required</u>	
	2. Report on the distribution of the Community financial contribution (all funding schemes) – <u>no copy required</u>	
	3. Periodic/mid-term reviews (funding schemes- where appropriate) – <u>no copy required</u>	
	4. Any other deliverables specified in the <u>Annex I</u> to the grant agreement (with date of submission to the Commission and of Commission's approval) – <u>no copy required</u>	
	5. Grant agreement amendments (with date of request to the Commission) – <u>no copy required</u>	



Potrebna dokumentacija (4)

IV. General financial documents	
1. Detailed breakdown of costs supporting the Financial Statement (Form C) submitted to the Commission per cost categories, specifying the type of activity to which they relate to and, where applicable, the resources provided by a third party – (Note: this breakdown should include the relevant accounting codes/reference numbers to allow for reconciliation between the statements sent to the Commission and the beneficiary's financial records as extracted from the accounting system. Should the beneficiary identify an eventual discrepancy between the amounts declared and supported, the breakdown to be provided should identify the elements motivating the difference)	Y
2. General ledger as extracted from the accounting system to be used for reconciliation purposes as referred to in point 1.	Y
3. Breakdown of receipts of the project (where applicable) as defined in Annex II to the grant agreement (Art.17)	Y
4. For third party resources as identified in Annex I to the grant agreement, the agreement established between the beneficiary and the third party prior to its contribution to the project	



Potrebna dokumentacija (5)

V. Supporting documents for personnel costs		
1. Beneficiary's internal guidelines/procedures for time recording follow-up (if available)		
2. List of all personnel involved in the RTD action indicating period(s) they worked for the project as well as position classification/category	Y	
3. Employment contracts for all project personnel – <i>no copy required</i>		
4. Payroll/Salary slips for all project personnel (whole period of project duration) – <i>no copy required</i>		
5. Calculation of related charges (social charges such as pension, sickness, unemployment, etc.) according to national legislation – <i>no copy required</i>		
6. Bank statements showing amount and date of bank transfer/payment receipts – <i>no copy required</i>		
7. Calculation of hourly rates (i.e. gross remuneration plus related charges) for all personnel categories/project personnel – <i>no copy required</i>		
8. Certified time records (or any other control document directly attributing personnel costs to the audit project) for all project personnel involved in the RTD action		
9. (Standard) Productive hours calculation (if applicable)		



Potrebna dokumentacija (6)

VI. Supporting documents for durable equipment		
1. Beneficiary's internal guidelines/procedures for procurement of durable equipment (if available)		
2. Beneficiary's valuation rules for accounting treatment of durable equipment		
3. List of all acquisitions and disposals of durable equipment per period.		Y
4. Purchase orders for durable equipment – <i>no copy required</i>		
5. Original invoices for purchase of equipment– <i>no copy required</i>		
6. Voucher/Expense account of accounting entries – <i>no copy required</i>		
7. Bank statements showing amount and date of payments – <i>no copy required</i>		
8. Inventory register or fixed asset register/ledger for the durable equipment related to the project		Y
9. Depreciation table showing the gross book value of the durable equipment, the additions and retirements, the depreciation rate and the depreciation charge per period		Y
10. In case of rented equipment: rental contract, inventory list of rented equipment, and calculation of leasing and/or rental charges		
11. Equipment's usage diary/register (for equipment used by different projects) – <i>no copy required</i>		



Potrebna dokumentacija (7)

VII. Supporting documents for subcontracting		
	1. Beneficiary's internal guidelines/procedures for procurement of services (where applicable) - <i>no copy required</i>	
	2. Brief description of services provided by subcontractors and/or third party resources in the context of the funded RTD action.	
	3. Signed original copies of agreements with subcontractors and/or third party resources (including technical annexes)	
	4. Request and Commission approval of subcontracting (where required)	
	5. Original invoices for external assistance	
	6. Evidence of delivery or services provided	
	7. Voucher/Expense account of accounting entries – <i>no copy required</i>	
	8. Bank statements showing amount and date of payment – <i>no copy required</i>	



Potrebna dokumentacija (8)

VIII. Supporting documents for travel and subsistence	
1. Beneficiary's internal guidelines/procedures for reimbursement of travel and subsistence expenses (where applicable) - <u>no copy required</u>	
2. List and dates of trips by project personnel- <u>no copy required</u>	
3. Authorised travel request forms, if applicable	
4. Original invoices for travel and accommodation expenses- <u>no copy required</u>	
5. Voucher/Expense account of accounting entries- <u>no copy required</u>	
6. Bank statements showing amount and date of payment - <u>no copy required</u>	
IX. Supporting documents for consumables	
1. Beneficiary's internal guidelines/procedures for procurement of consumables (where applicable) - <u>no copy required</u>	
2. Purchase orders for consumables - <u>no copy required</u>	
3. Original invoices for purchase of consumables- <u>no copy required</u>	
4. Voucher/Expense account of accounting entries - <u>no copy required</u>	
5. Bank statements showing amount and date of payment - <u>no copy required</u>	
6. Inventory register/ledger (where applicable) - <u>no copy required</u>	



Potrebna dokumentacija (9)

X. Supporting documents for protection of knowledge	
1. Beneficiary's internal guidelines/procedures for costs associated to protection of knowledge (where applicable) - <u>no copy required</u>	
2. Calculation of the actual costs necessary for the protection of knowledge	
3. Invoices for fees to the competent authorities and/or advisers	
4. Voucher/Expense account of accounting entries - <u>no copy required</u>	
5. Bank statements showing the amount and date of payment - <u>no copy required</u>	
XI. Supporting documents for management of consortium activities	
1. Description of the activities carried out in the context of the management of the consortium	
2. Breakdown of the management costs declared, classified by activity	
3. Original invoices for purchase of other direct costs - <u>no copy required</u>	
4. Voucher/Expense account of accounting entries - <u>no copy required</u>	
5. Bank statements showing amount and date of payment - <u>no copy required</u>	



Potrebna dokumentacija (10)

XII. Supporting documents for other direct costs	
6. Beneficiary's internal guidelines/procedures for purchase of other direct costs (where applicable) - <u>no copy required</u>	
7. Calculation of the actual costs (if applicable) - <u>no copy required</u>	
8. Original invoices for purchase of other direct costs - <u>no copy required</u>	
9. Voucher/Expense account of accounting entries - <u>no copy required</u>	
10. Bank statements showing amount and date of payment - <u>no copy required</u>	

XIII. Supporting documents for indirect costs (only for beneficiaries not using flat rates)	
1. Description of the methodology used for the calculation and allocation of indirect costs (including analysis of the cost categories included in the overheads)	
2. Reconciliation of the overhead costs with the profit & loss accounts (P&L)/general ledger	
3. Calculation of (cost centre/project/personnel) overhead rates (including, where applicable, an analysis of the productive/non-productive hours on the basis of which indirect costs have been allocated)	



Potrebna dokumentacija (11)

XIV. External audit certificates	
1.	Original signed audit certificates (Certificates on Financial Statements CFS) indicating clearly the beneficiary the related grant agreements, periods and amounts under review – <u>no copy required</u>
2.	Original signed audit Certificate on Methodology (CoM) or Certificate on Methodology of Average Personnel Costs (CoMAv) (where applicable), indicating clearly the beneficiary, date to submission to the EC services, date of approval by the EC services and proof of such approval – <u>no copy required</u>
3.	Letter of audit engagement/appointment sent to external auditor – <u>no copy required</u>
4.	External auditor's letter of acceptance/engagement confirmation – <u>no copy required</u>
5.	External auditor's invoice – <u>no copy required</u>
6.	Bank statements showing amount and date of payment – <u>no copy required</u>



Revizorski izveštaj

- Na engleskom
- Pre slanja u Brisel, revizor omogućava uvid u izveštaj
- Postoje polja za komentare
- EK saopštava svoju odluku u roku od 30 dana po prispeću izveštaja





FP7 projekat ***AgroSense***

Prof. dr Vladimir Crnojevic
Fakultet tehničkih nauka
Univerzitet u Novom Sadu