

7.2 Use of Resources

This section aims to provide an overview between actual and planned use of resources in Annex 1, including person-months per WP and financial costs by Partner and budget category. The aim of Sections 7.1 and 7.2 is to provide a general overview for the P1 review, and illustrate how resources utilised so far in the project are in line with the work and activities reported in Sections 1-6 of the Technical Report above. In Section 7.3 each of the six EC beneficiaries have provided details on their own respective financial reporting including any noteworthy deviations between its budgeted and actual costs.

NB: Detailed financial information is not provided in Table 2 below for OU and UCL who are associated partners funded by UKRI. They have provided information on the use of resources related to PM. They will report and provide further detailed information on their costs to UKRI.

7.2.1 Person Months

An overall summary of the Person Months (PM) Use of Resources is presented below in Table 2.

Table 2: M18 Summary of PM by WP and Partner

Partner Number and Acronym	WP1 (PM)			WP2 (PM)			WP3 (PM)			WP4 (PM)			WP5 (PM)			WP6 (PM)			WP7 (PM)			WP8 (PM)			WP9 (PM)			Total		
	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Used
1- LNU	18,0	10,21	57%	4,0	1,10	28%	4,0	0,73	18%	20,0	8,55	43%	8,0	1,52	19%	8,00	1,07	13%	4,0	0,81	20%	3,0	0,75	25%	0	0		69,0	24,74	36%
2- NKUA	1,0	0,54	54%	6,0	1,42	24%	9,0	3,38	38%	24,0	9,65	40%	15,0	8,27	55%	12,00	5,06	42%	6,0	1,29	22%	5,0	0,52	10%	0	0	n/a	78,0	30,13	39%
3- UGent	1,0	0,28	28%	6,0	0	0%	10,0	2,08	21%	0,5	0	0%	9,0	0,9	10%	17,00	9,15	54%	6,0	0,04	1%	4,0	0,31	8%	0	0	n/a	53,5	12,76	24%
4- NTNU	1,0	1,00	100%	16,0	9,59	60%	8,0	2,71	34%	8,0	4,35	54%	8,0	3,15	39%	8,00	2,66	33%	6,0	2,95	49%	3,0	0,41	14%	0	0	n/a	58,0	26,82	46%
5- TCD	1,0	0,50	50%	4,0	1,00	25%	2,0	1,00	50%	2,0	0,50	25%	5,0	0,5	10%	3,00	3,00	100%	12,0	7,00	58%	1,0	0,50	50%	0	1		30,0	15,00	50%
6- SIMPLE	-	-	n/a	-	-	0%	3,0	-	0%	12,0	10,00	83%	3,0	-	0%	-	-	n/a	-	-	n/a	-	-	n/a	-	-	n/a	18,0	10,00	56%
7- OU	1,0	1,3	130%	6,0	1,2	20%	16,0	6,3	39%	10,0	12,00	120%	8,0	1,10	14%	7,00	1,50	21%	5,0	1,20	24%	6,0	3,8	63%	0	0	n/a	59,0	28,40	48%
8- UCL	-	-	n/a	-	-	n/a	-	-	n/a	1,2	0,60	50%	-	-	n/a	-	-	n/a	0,6	0,20	33%	-	-	n/a	-	-	n/a	1,80	0,8	44%
Total	23,0	13,83	60%	42,0	14,31	34%	52,0	16,2	31%	77,7	45,65	59%	56,0	15,44	28%	55,0	22,44	41%	39,6	13,49	34%	22,0	6,29	29%	-	-	1	367,3	148,65	40%

- There are some deviations reporting PMs at individual WP level for all partners. This is due to almost all partners being involved in all WPs with many meetings and activities overlapping and covering a range of different but complementary WPs. This has resulted in difficulty in allocating time precisely between WPs.
- SIMPLE has performed additional work than originally budgeted in WP4. This relates to the development of the ExtenDT2 platform for hosting the tools (as it was not possible to do this on the nQuire Platform as originally foreseen). Other partners, namely those in WP4 partners, will transfer some of their financial resources to compensate SIMPLE for the additional work on this, so this does not affect the overall budget or resources for the project.
- The deviations reported above (and that associated with the timing of the interventions – see Section 7.1) have not affected the overall work and progress of the project as evidenced from the technical part of the reporting. The deviations are therefore not a cause for concern.

7.2.2 Financial Costs

A summary of the declared eligible costs is presented in Table 3 below and discussed at the overall project level.

Table 3: M18 Summary of PM and Financial Costs by Partner and Budget Category

Partner Number and Acronym	Person Months (PM)			Total Costs (€) *			Direct Costs (€) excl 25% overheads											
	Plan M1-M36	Actual M1-M18	% Used	Plan M1-M36	Actual M1-M18	% Spent	Personnel (€)			Travel & Subsistence			Equipment			Other Goods and Services		
							Plan M1-M36	Actual M1-M18	% Spent	Plan M1-M36	Actual M1-M18	% Spent	Plan M1-M36	Actual M1-M18	% Spent	Plan M1-M36	Actual M1-M18	% Spent
1 - LNU	69,0	24,74	36%	743 089	237 378	32%	528 671	172 742	33%	55 800	10 821	19%	5 000	-	0%	5 000	6 339	127%
2 - NKUA	78,0	30,13	39%	517 858	198 878	38%	347 287	132 840	38%	48 000	19 746	41%	10 000	4 791	48%	9 000	1 725	19%
3 - UGent	53,5	12,76	24%	356 846	174 683	49%	248 877	134 012	54%	21 600	3 223	15%	-	-	N/A	15 000	2 511	17%
4 - NTNU	58,0	26,82	46%	499 574	196 661	39%	373 659	155 586	42%	15 000	1 743	12%	-	-	N/A	11 000	-	0%
5 - TCD	30,0	15,00	50%	353 100	168 720	48%	261 480	126 536	48%	20 000	8 440	42%	500	-	0%	500	-	0%
6 - SIMPLE	18,0	10,00	56%	114 668	62 088	54%	55 734	41 452	74%	12 000	4 699	39%	22 000	3 084	14%	2 000	435	22%
7 - OU	59,0	28,40	48%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8 - UCL	1,8	0,80	44%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	367,30	148,65	40%	2 585 135	1 038 408	40%	1 815 708	763 168	42%	172 400	48 672	28%	37 500	7 875	21%	42 500	11 010	26%

* = direct costs + 25% overheads

Overview

- At M18, 40% of the budget has been utilised both for PMs and the declared spent eligible Total Costs.
- This is in line with PMs utilised and Personnel costs declared (40% and 42% respectively) which form the largest and most significant part of the financial budget.
- Exten.(D.T.)² runs on three Cycles over the 36 months of the project which are not linear. In terms of allocation of PM and associated costs. Cycle 1 has been completed. In both Cycles 2 & 3 more work is concentrated on the second half of each Cycle. This is the main reason for the deviations, i.e., more work is planned in P2 (M19-M36), including travel and presentations at conferences etc.
- For partners UGent and SIMPLE deviations between PMs and total personnel costs spent are larger and are explained further below under their respective individual partner use of resources and costs associated information.

Personnel costs

- These form the largest part of the budget. Of the total budgeted direct costs (€2 068 108), ca. 88% of this relates to budgeted personnel costs (€1 815 708).
- At M18 of the total declared direct costs (€832 588), 92% of this comprised of declared personnel costs (€763 168).
- There is no significant deviation therefore in the overall split of spending between the budget categories.

Travel and subsistence costs

- Travel and subsistence costs form a small part of the budget. Of the total budgeted direct costs (€2 068 108), ca 8% relates to budgeted travel costs (€172 400). At M18, 28% of the overall budgeted costs for 36 months had been utilised.
- The main reason for the deviation is that more of such costs will occur in the second part of the project when, for example, there are more results to disseminate at conferences and other events.
- The costs for the P1 Review will also be charged to P2 as will the third six-monthly partner meeting which was moved to M20 instead of M18. The rationale for this was that it was more economic and efficient for this to concur at the same time as the Period 1 EC review (M20: April 2024). Additionally it would provide the opportunity for the younger researchers to participate or be an observer in the P1 review, and thus support them in their career development.

Equipment

- Equipment represents a small part of the budget. Of the total budgeted direct costs (€2 068 108), <2% of this relates to budgeted equipment costs (€37 500). At M18, 21% of the overall budgeted costs for 36 months had been utilised.
- Further explanations are provided by individual partners who have budgeted equipment in Section 7.3 below.

Other goods, works and services

- Other goods, works and services form a small part of the budget. Of the total budgeted direct costs (€2 068 108), ca 2% of this relates to other goods, works and services (€42 500). At M18, 26% of the overall budgeted costs for 36 months had been utilised.
- Further explanations are provided by individual partners who have budget in this category in Section 7.3 and have incurred costs under P1.
- Two main deviations are detailed under this budget category as they were unforeseen at the project start, and currently charged/to be paid by LNU. The PO has been informed of these:
 - (i) Purchase of Amazon Web Services (total estimated cost for project duration €4 500: of which has €1 798 been charged up to M18.
 - (ii) Remuneration for an Independent Ethics Advisor as part of the Ethics Task (Total expected cost for partners receiving EC contribution = €3 960). The accounting for this, to be in accordance with EC eligibility and national rules is being resolved and will be reported in P2. No costs are charged in P1.
- Further details of both deviations are under LNU's costs and explanations of deviations below. The costs and their apportionment of both have been formally agreed to be shared between the partners.

Transfer of Cost Categories

In P2 the EC beneficiaries will shift some of their budget to LNU (ca. €220 - €1 950 per partner). This may come from any of the categories (Personnel, Travel and subsistence, Equipment and/or Other goods, works and Services) and is to compensate for the two unforeseen costs in the project described above (AWS and Independent Ethics Expert) and which will/are to be reported under LNU who has/will make the payments. LNU's overall reported costs under the budget category Other goods, works and services will also increase to take this into account. This apportionment of AWS and the Independent Ethics Advisor costs

has been formally agreed and transfers between partners and will be done in P2 when figures are more accurate. The total sum for both unforeseen costs is <€10 000.

There will also be a transfer of ca €31 000 (ca 7,5 PM) to SIMPLE for their work on the ExtenDT2 platform which was not foreseen at the project start as explained above. This will come from the EC beneficiaries involved in WP4 (LNU and NKUA) and may come from any of their budget categories (Personnel, Travel and subsistence, Equipment and/or Other goods, works and services).

The transfers above between partners during P2 for AWS, the remuneration of the Ethics Independent Expert and SIMPLE's work on the ExtenDT2 platform will be fully disclosed in the P2 and the final reporting. None of the budget transfers require an amendment.

7.2.3 Use of Resources Per Partner

LNU: 1 September 2022 – 29 February 2024 (M1-M18)

Person Months (PM)			Personnel (€)			Travel and subsistence (€)			Equipment (€)			Other goods, works & services (€)		
Plan M1-M36 PM	Actual M1-M18 PM	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used
69	24,74	36%	528 671	172 742	33%	55 800	10 821	19%	5 000	0	0%	5 000	6 339	127%

LNU's declared purchase costs do not exceed the 15% of the declared personnel costs.

Explanation of deviations are nevertheless provided where the “% used” at M18, is < than 40% or > 60% for any of the five headings (i.e., deviations are reported below using 20% as a threshold between straight line budgeted v actual reported costs at M18).

- Personnel costs are lower than budgeted, but in line with the budgeted PM rate. This will be compensated in P2 when two more employees will join the current team to work in Cycle 2 & 3 of the project, as numbers of students and teachers involved in school interventions are ramped up, for LNU.
- Travel and subsistence costs are low due to the Kick-Off meeting being at LNU which meant no flights or large travel costs, and virtually no hotel or subsistence costs. Other deviations are generally in line with what is described in the overall use of Resources Financial Section 7.2.1 and 7.2.2 above.
- The budget for Equipment for LNU is relatively small and will be utilized in Years 2 and 3.
- The budget for Other goods, works and services (€5 000) relate to audit costs. The charge in P1 includes mostly LNU as coordinator hosting / paying for some costs related to project meetings e.g., Kick-off. It is more appropriate to include under this category rather than Travel and subsistence as originally budgeted under; and (€1 798) for Amazon Web Services which were unforeseen and which the EC was informed. In P2 this budget category will also include an unforeseen cost related to payment of the Independent Ethics Advisor.
 - i. AWS: The Exten.(D.T.)² project is developing a platform to host an ecosystem of diverse web-based learning applications that will enable the deployment of digital design thinking activities for schools and other educators. As part of the technical development, the meta data and other data produced by the users needed to be stored in Amazon Server Cloud (this is standard) or something similar. At the project start the cost was estimated to be €4 500 over the project duration.
 - ii. Following the EC ethics review of the project, issues related to children, data and AI were flagged, and the project was required to have an Ethics Board. For its composition the consortium proposed to have one independent member and two internal members to keep costs down and have some independence. In line with EC remuneration rates for experts a reasonable rate of €450 per day was agreed (ca 11 days work over the project duration who was approved by the EC. This cost will be split between the partners including OU, who received its funding from UKRI. (Total expected cost for partners receiving EC contribution = €3 960). LNU is making the payments on behalf of the other EC beneficiaries. The accounting for this, to be in accordance with EC eligibility and national rules is being resolved and will be reported in P2.

LNU will transfer in P2 some of its financial resources to SIMPLE for its unforeseen work on the ExtenDT2 platform. This is expected to come from LNU's Personnel and Travel and subsistence budgeted costs (see Section 7.2.2 Transfer of Cost Categories above).

NKUA: 1 September 2022 – 29 February 2024 (M1-M18)

Person Months (PM)			Personnel (€)			Travel and subsistence (€)			Equipment (€)			Other goods, works & services (€)		
Plan M1-M36 PM	Actual M1-M18 PM	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used
78	30,13	39%	347 287	132 840	38%	48 000	19 746	41%	10 000	4 791	48%	9 000	1 725	19%

NKUA’s purchase costs exceed 15% of its personnel costs.

The largest cost items (€6 336 required to be explained; € 6 735 explained) are detailed in NKUA’s Financial Statement.

Explanation of deviations are further provided below where the “% used” at M18, is < than 40% or > 60% for any of the five headings (i.e., deviations are reported below using 20% as a threshold between straight line budgeted v actual reported costs at M18).

- Personnel costs and PMs are slightly lower than budgeted since Year 1 and the first half of Year 2 involved a lower number of school interventions associated mainly with WP5. This will be compensated in P2 when NKUA personnel will have increased PMs, as numbers of students and teachers involved in school interventions and Professional Development will be significantly higher, particularly for Cycle 3.
- The deviations for Travel and subsistence and Equipment is not significant and in line with budgeted costs explained for NKUA in the DoA.
- The budget utilised in P1 for Other goods, works and services covered printing material and expenses for hosting one of the six monthly partner meetings in Athens (27-29 March 2023). Part of the remaining budget (€5 000) relates to audit costs. The rest includes consumables for 3D printing most of which will be needed in Cycle 3 interventions.

NKUA will transfer in P2 some of its financial resources to LNU for unforeseen AWS costs (its proportion estimated to be €958,50) and its share for the unforeseen remuneration of the independent ethics advisor (€990). See Section 7.2.2 Transfer of Cost Categories above. These are expected to be transferred from NKUA’s Other goods, works and services budget and Equipment budget respectively.

NKUA will also to transfer in P2 some of its financial resources to SIMPLE for its work on the ExtenDT2 platform. This may come from any of NKUA’s budget categories above (see Section 7.2.2 Transfer of Cost Categories above).

UGent: 1 September 2022 – 29 February 2024 (M1-M18)

Person Months (PM)			Personnel (€)			Travel and subsistence (€)			Equipment (€)			Other goods, works & services (€)		
Plan M1-M36 PM	Actual M1-M18 PM	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used
53,5	12,76	24%	248 877	134 012	54%	21 600	3 223	15%	0	0	n/a	15 000	2 511	17%

UGent’s declared purchase costs do not exceed the 15% of the declared personnel costs.

Explanation of deviations are nevertheless provided where the “% used” at M18, is < than 40% or > 60% for any of the five headings (i.e., deviations are reported below using 20% as a threshold between straight line budgeted v actual reported costs at M18).

- Personal costs for UGent are slightly higher than budgeted but show a discrepancy with the reported PMs. This is explained by the fact that, due to pregnancy and maternity leave, in P1 UGent recruited more senior level of staff to work on the project instead of the people foreseen when the budget was submitted. As these people were more experienced, they were able to deliver the work assigned to UGent in less PM, but at a higher PM and therefore cost. Another factor is that, in Belgium, wages automatically increase when the index number exceeds 2%. During P1 there were several so-called “index jumps” which led to a total increase of budgeted personnel costs of approximately 20%. In P2, the more experienced and senior staff will be replaced by the originally foreseen staff, leading to more PM and lower wages. As the most challenging work (development of materials, modules, pilot PD implementations and school interventions) has been done in P1, the staff will be able to complete the work, assigned to UGent within the Exten.(D.T)² project during P2.
- UGent expects to use the budget allocated to travel and subsistence mainly in Year 2 and Year 3. The budget will be used for attending conferences presenting the results during P1, travel to the six-monthly partner meetings and the P1/P2 review meetings.
- The budget utilised in P1 for Other goods, works and services covered expenses for hosting one of the six monthly partner meetings in Ghent (27-29 September 2023). The rest includes consumables for the PD sessions and school interventions. The remaining budget will be used in P2 for organizing (non) academic PD activities and for school interventions.

UGent will transfer in P2 some of its financial resources to LNU for unforeseen AWS costs (its proportion estimated to be €657) and its share for the unforeseen remuneration of the independent ethics advisor (€990). See Section 7.2.2 Transfer of Cost Categories above. These are expected to be transferred from UGent’s Other goods, works and services budget.

NTNU: 1 September 2022 – 29 February 2024 (M1-M18)

Person Months (PM)			Personnel (€)			Travel and subsistence (€)			Equipment (€)			Other goods, works & services (€)		
Plan M1-M36 PM	Actual M1-M18 PM	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used
58	26,82	46%	373 659	155 586	42%	15 000	1 743	12%	0	0	n/a	11 000	0	0%

NTNU’s declared purchase costs do not exceed the 15% of the declared personnel costs.

Explanation of deviations are nevertheless provided where the “% used” at M18, is < than 40% or > 60% for any of the five headings (i.e., deviations are reported below using 20% as a threshold between straight line budgeted v actual reported costs at M18).

- The deviation in Person Months/Personnel cost is not significant and the explanation is in line with that provided under Section 7.2.2 Financial Costs - Overview.
- NTNU is expected to use the budget allocated to Travel and subsistence mainly in P2. This will include attendances at conferences presenting the results and outcomes of work that concurred in in P1 and planned to occur in P2, travel to the P1 and P2/final review meeting and the remaining six-monthly partner meetings.
- Other goods, works and services budget includes mainly the cost for an audit and possible costs associated with holding one of the six monthly partner meetings.

NTNU will transfer in P2 some of its financial resources to LNU for the unforeseen AWS costs (its proportion estimated to be €715,50) and its share for the unforeseen remuneration of the independent ethics advisor (€990). See Section 7.2.2 Transfer of Cost Categories above. These are expected to come from NTNU’s Travel and subsistence budgeted costs and /or Other, goods, works and services budgeted costs.

TCD: 1 September 2022 – 29 February 2024 (M1-M18)

Person Months (PM)			Personnel (€)			Travel and subsistence (€)			Equipment (€)			Other goods, works & services (€)		
Plan M1-M36 PM	Actual M1-M18 PM	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used
30	15	50%	261 480	126 536	48%	20 000	8 440	42%	500	0	0	500	0	0%

TCD's declared purchase costs do not exceed the 15% of the declared personnel costs.

Explanation of deviations are nevertheless provided where the “% used” at M18, is < than 40% or > 60% for any of the five headings (i.e., deviations are reported below using 20% as a threshold between straight line budgeted v actual reported costs at M18).

- PMs and Personnel costs are in line with planned budget.
- The Chair of the EAB in WP9 is the PI from TCD. As the EAB was unforeseen at the project start approx 2 PM will be shifted in total for TCD from WP2 to WP9 over the project duration. Of this in P1, 1PM has been utilised in WP9.
- The deviation for Travel and subsistence is not significant. Costs are in line with budgeted costs explained for TCD in the DoA.
- The budget for Equipment and Other goods, works and services is small (€500 each respectively) and is expected to be utilised in P2. This will cover budgeted costs detailed in the DoA such as 3D printer, audio/video recording equipment, printing costs for posters and teaching materials and possibly costs for hosting a six-monthly partner physical meeting.

TCD will transfer in P2 some of its financial resources to LNU for the unforeseen AWS costs (its proportion estimated to be €369) See Section 7.2.2 Transfer of Cost Categories above. This may come from any of TCD's budget categories above.

SIMPLE: 1 September 2022 – 29 February 2024 (M1-M18)

Person Months (PM)			Personnel (€)			Travel and subsistence (€)			Equipment (€)			Other goods, works & services (€)		
Plan M1-M36 PM	Actual M1-M18 PM	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used	Plan M1-M36 €	Actual M1-M18 €	% used
18	10	56%	55 734	41 452	74%	12 000	4 699	39%	22 000	3 084	14%	2 000	435	22%

SIMPLE's purchase costs exceed 15% of its personnel costs.

The largest cost items (€2 000 required to be explained; €2 571 explained) are detailed in SIMPLE's Financial Statement.

Explanation of deviations are further provided below where the “% used” at M18, is < than 40% or > 60% for any of the five headings (i.e., deviations are reported below using 20% as a threshold between straight line budgeted v actual reported costs at M18).

- In P1 all SIMPLE's PMs have been charged to WP4. This is in line with the reasons detailed under Section 7.2.1.
- The deviation in Personnel costs is due to SIMPLE, after discussions among project partners, designing and developing the ExtenDT2 platform. This is the ecosystem that hosts the core project technologies and allows easy deployment for the school interventions, and as explained above in the deviations Section 7.1, was not foreseen in the project proposal. SIMPLE worked 8 PMs in order to make the platform available before school interventions. In addition SIMPLE designed and developed, multiple times, the technical infrastructure to enable both development as well as deployment of the ExtenDT2 platform on the cloud.
- The deviation for Travel and subsistence is not significant. Costs are in line with budgeted costs explained for TCD in the DoA. The small deviation is due to one of the six-monthly project meetings taking place in Athens. Participants from SIMPLE travelled by car as there was no need to book flights. This reduced the cost.
- The deviations in Equipment and Other goods, works and services are explained as follows: SIMPLE was in the process of buying the necessary equipment as detailed in the DoA but this had to be postponed. This was due to extreme weather conditions and a resulting flood in Thessaly, Greece where SIMPLE is physically based. The flooding severely affected the premises as well as the existing technical equipment. The equipment is planned to be bought early in P2 and will be available in time for the associated school interventions.

SIMPLE will transfer in P2 some of its financial resources to LNU for the unforeseen AWS costs (its proportion estimated to be €220,50) See Section 7.2.2 Transfer of Cost Categories above. This is expected to come from SIMPLE's Equipment budget.

There is also one further change of cost category related to SIMPLE. It was agreed with the PO in the first few months of the project that SIMPLE would declare and claim its personnel costs under A4 i.e., as unit costs - and not under A1: personnel costs, as budgeted at the start of the project. This change is related to the status of SIMPLE under Greek law. It does not require an amendment.