

Exten.(D.T.)² REPA: Responses from the Project Partners

Personnel costs claimed (checks on average personnel costs).

1. Beneficiary 3-UGent.

First of all thank you for the explanation provided in the CORE report regarding deviation met in RP1 compared to GAP stage. Nevertheless, the average personnel costs used by this entity (EUR 10,502.49) in this RP1 compared to the one planned in Annex I (EUR 4,651.91) shows a deviation of **125.77%**. Please justify this deviation (different profiles than foreseen? wrong estimation in the GA? Etc.). Could you please also let us know, since the overspending is quite high, how you intend, as far as possible, to remain inside your own budget defined by your entity for this project?

Response from UGent:

As detailed in the PR1 report (p41), personal costs for UGent are higher than budgeted and 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 salary.

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: The PD modules, developed in P1, will need some refinement, but as this is already the second iteration the work will be limited. Also, the supporting materials have already been revised once. The PD modules in the academic UGent courses will be given as a regular module in the courses by the professors in charge, so these will not take person months from the project. PD modules in non-academic courses will be given in (free) TPD courses, organized by an experienced researcher who worked on the project in P1 within the “Science Academy” at the faculty of sciences. The evaluation of the PD activities will be done by the junior researcher on the project who is back from maternity leave, with much lower salary than the experienced researchers in P1.

In the first period, quite some time was spent with motivating teachers to take part in the school interventions, co-creating activities with them, etc. As a result, Ghent University now has a group of teachers who, because of positive experiences, in 2024-2025 will retake the school interventions with another student group using the extended technologies. These teachers will need less support from the researchers than teachers who implement Exten.(D.T.)² activities for the first time. Also some students from the teacher training who had the academic PD module in their teacher training programme were interested in implementing Exten.(D.T.)² modules next school year. These already have experience in co-creation, so they will need less guidance for that, and only some support during the implementation. Supporting tools that were already created by other teachers in P1 for their interventions can be used by the new teachers.

Re, Other budget categories:

- UGent expects to use the budget allocated to travel and subsistence mainly in Year 2 and 3. It will be used for attending conferences presenting the results of 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.

2. Beneficiary 6-Simple.

First of all thank you for the explanation provided in the CORE report regarding deviation met in RP1 compared to GAP stage. Nevertheless, the average personnel costs used by this entity (EUR 4,145.22) in this RP1 compared to the one planned in Annex I (EUR 3,096.33) shows a deviation of **33.88%**. Please justify this deviation (different profiles than foreseen? wrong estimation in the GA? Etc.).

On top of this we also spotted that your entity is claiming personnel costs as SME owner unit costs while in annex 2 no such costs were initially planned by your entity. Could you please confirm that your personnel costs have to be claimed as SME owner unit costs and not as actual costs? Please clarify and confirm.

Response from SIMPLE:

Please also see P51 of the PR1 report where this is referred to in the final paragraph

Background:

In Greece, SIMPLE falls under the category of company "atomiki epixeirisi", which can roughly be translated as "natural person company". This means that a human has a dual identity in terms of legal status; it is both a natural person and a company, and also that the owner does not have a contract due to the company being the owner.

At the proposal and grant preparation stages SIMPLE in error budgeted for its personnel costs 55 734 EUR under A1: Direct Personnel Costs (covering two people = 10 PMs; plus the PI =8 PMs). This is not correct – SIMPLE cannot claim direct personnel costs per the explanation given in the first paragraph.

For technical reasons, including bottlenecks (please cross-check with EC IT helpdesk), it has not been technically possible for SIMPLE to change its legal status and register as a Greek SME in the EC Portal. The reason for this, per the helpdesk, is that the type of company (atomiki epixeirisi) is not considered a legal entity, i.e., an SME. Nevertheless, in Greece, a natural person beneficiary is the same as SME owner. SIMPLE's understanding, going through the process with IT Helpdesk, is that this is a formality that presents discrepancies between the Greek and European law that cannot be overcome.

It has therefore, following correspondence and checks with the PO in the first 6 months, been agreed that the personnel category for SIMPLE can be changed from A1 (direct personnel cost) to A4 (which covers SME owners and natural person beneficiary).

However, unlike an SME, a natural person beneficiary is not allowed to have employees. Therefore the original budget has been reviewed and revised:

- Instead of 18 PM original budget (for 2 employees and one PI) the PI, who is senior and most qualified, will work ca 13,44 PM on the project for the same budget and as there is scope for the PI to do this timewise within the 36 month project period.

This is the explanation for the higher reported PM rate from 3 096 EUR to 4 145 EUR:

- Original budget planned for A1 Personnel costs: 55 734 EUR / 18 PM = **3096.33 EUR per PM**: (18 PM covered by 3 people to have worked on the project)
- The recalculated average PM is based on 18 days at 230,29 EUR unit cost for natural person beneficiary = **4 145 EUR per PM** (natural person unit rate)

SIMPLE plans to work ca 13.44 PM so that the original budget is kept in tact. Any additional staff SIMPLE provides will be contribution in kind.

According to Art 5.5 on budget flexibility this change from A1 to A4 does not require an amendment.

For further information:

In P1 SIMPLE has already reported 10 PM.

This is because SIMPLE was requested to perform more work (ca 7.5 PM), than originally budgeted (See p23, p41 and p42 in the PR1 report for full details on this.)
This 7.5 PM will come from a shift of PMs /EUR budget from LNU and NKUA WP4 budget covering ca 31 000 EUR.

According to Art 5.5 on budget flexibility this would not require an amendment.

Taking this unbudgeted 7.5PM into account the remaining balance of SIMPLE's PM in Period 2 is ca 10,94 PM (13.44 PM -10 PM +7.5) PM and will cover its remaining planned work in WP3, WP4 and WP5.

Purchases costs claimed

3. Beneficiary 2-NKUA

In the explanations provided in the UOR (Use Of Resources), we can read the following:

Equipment.

Equipment				
Cost item name	WP(s)	Foreseen in Annex 1?	Explanations (if not in Annex 1)	Costs (EUR)
Depreciation of 2 laptops for the development of the project's digital tools	4	YES		1 869.35
Total				1 869.35

As such I would ask for the following additional details if you agree:

"Could you please specify the date (dd/mm/yyyy) when these two laptops were bought as well as the price paid for each laptop. For each laptop, please also specify the depreciation period charged (from dd/mm/yyyy to dd/mm/yyyy) as well as the depreciated amount per month charged."

Response from NKUA:

- The 2 laptops were purchased on 21.11.2022.
- The price paid for each laptop was 934.68 EUR.
- The laptops were 100%, fully depreciated/written off (i.e., starting and ending) on 01/12/2022).
- This is in accordance with standard NKUA accounting practice which follows national legislation: i.e., full depreciation/write off is applied to equipment up to 1500 EUR (per item).

The laptops have been purchased to perform software development activities for Tasks T4.2, T4.3 and T4.4, as described in detail in the P1 Technical Report (pp 21-22).

4. Efforts claimed on REPA1.

The checks performed on efforts claimed on this REPA1 show as a summary the following results:

		WP1	WP2	WP3	WP4	WP5	WP6	WP7	WP8	
1	LNU	56,72%	27,50%	18,25%	42,75%	19,00%	13,38%	20,25%	25,00%	35,86%
2	NKUA	54,00%	23,67%	37,56%	40,21%	55,13%	42,17%	21,50%	10,40%	38,63%
3	UGent	28,00%	0,00%	20,80%	0,00%	10,00%	53,82%	0,67%	7,75%	23,85%
4	NTNU	100,00%	59,94%	33,88%	54,38%	39,38%	33,25%	49,17%	13,67%	46,24%
5	TCD	50,00%	25,00%	50,00%	25,00%	10,00%	100,00%	58,33%	50,00%	50,00%
6	Simple			0,00%	83,33%	0,00%				55,56%

Based on this I would like to request beneficiaries (4-NTNU and 5-TCD) to explain why the effort planned by them for (WP1 - 4-NTNU) and (WP6 – 5-TCD) already reach 100% of the effort planned for these two WPs, knowing that for WP1 the effort planned cover in theory a period of 36 months and for WP6 a period of 30 months. Please justify this deviation (different profiles than foreseen? wrong estimation in the GA? Etc.)

Explanation from NTNU:

The effort for NTNU in WP1 reached 100% of the total effort planned in this P1. This can be explained because more effort than foreseen in the initial planning was needed in P1 in terms of management procedures from NTNU. NTNU had a budget 1 PM for its participation in WP1 (Project Management) in line with the budget for most of the other partners with the exception of the coordinator.

100% utilisation of this 1 PM covers (a) preparation and participation at 14 Monthly Operational Management Team meetings in P1, the Kick off meeting at LNU, Sweden; and two physical meetings at NKUA, Greece and UGent Belgium, as well as (b) scientific and financial reporting from the PI for M9 internal reporting (see pp12-13 of PR1 Periodic Report). Whilst other partner leads have charged more of their their participation in such activities to the WPs they are leading, NTNU has charged more of this time to WP1.

PI was a challenging period in this aspect. Good practices have been developed and NTNU in P2 will review where else it can also be appropriate to charge time it participates in project coordination /administration, and monitoring of scientific progress activities, e.g. to WP2 - which it leads, and where it would also be reasonable and eligible to charge such costs. Furthermore NTNU also has enough PM in other WPs, that can partly be reported and shifted to WP1 in P2, to cover possible needs without significant deviations.

Explanation from TCD:

TCD initially budgeted 3 PM for its participation in WP6 (TCD duration M3-M30 in tasks T6.1 and T6.2). The reason for 3PM/100% of effort being utilised in RP1 is due to additional support being provided to the UGent team (as WP leads) in the initial development of the Professional Development programme in Cycle 1, and in the revision of the same at the start of Cycle 2. TCD does not anticipate further substantial contributions in WP6 in P2 but will of course remain engaged with WP6 throughout P2 due to the interrelationship with WP7.

Furthermore there is scope for any further contribution in WP6 in P2 to be offset from TCD's initial budgets in WP2 (4 PM budget, 25% utilised in P1); WP4 (2 PM; 25% utilised in P1); and/or WP5 (5 PM budget; 10% utilised in P1).

For info: TCD also became lead of WP9 (Ethics) which was an additional WP requirement as part of the ethics clearance process. This was not budgeted. 2 PMs are budgeted for TCD's involvement in WP9 and these efforts most likely to come through a shift of PMs from these WPs (WP2, WP4 and WP5) too.