

ICOS RI Financial Report 2022

Approved 23 May 2023

ICOS/GA19/2023/9



ICOS


Integrated
Carbon
Observation
System

Introduction

The year 2022 was the third year of the current five-year financial period (2020 – 2024) and the last year for the first period of the FIRI decision of the current five-year period. The financial situation is stable, the revenues have even increased due to new member joining ICOS. Hungary joined ICOS by 1. January 2022. Thus, the ICOS overall annual budget including all parts of the RI was over 30 Mio €.

Head Office, Carbon Portal and Central Facilities together had expenses of 9,687,773 € covered by host contributions, membership contributions and the ICOS ERIC revenue from EU project funding (1,186,857 €). H2020 and Horizon Europe funding for the Central Facilities and the National Networks is not included due to difficulties in attributing them.

The funding of the National Networks has increased to 22,994,160 €, which is 3.3% higher than previous year's revenues. Accordingly, the costs of 2022 were 4% higher than the costs of the previous year. The basic observations by the National Networks (currently 173 stations) cover 71 % of the resources provided to ICOS, which shows that internal distribution of resources is healthy. However, the long-term sustainability of the station funding within the National Networks needs thorough monitoring. Therefore, individual graphs for the NNs were introduced with this report. 18 % has been used for the Central Facilities and 11 % for ICOS ERIC (including H2020 and HE projects for ICOS ERIC).

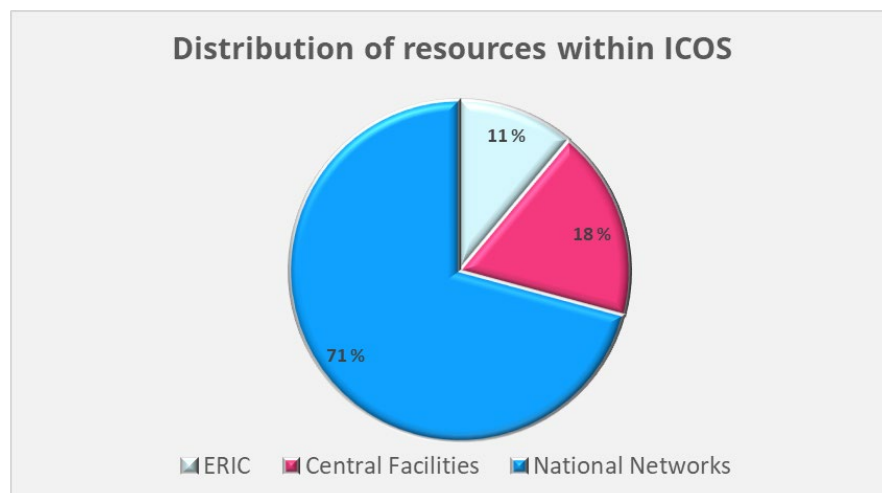


Figure 1. Distribution of resources within ICOS

A general overview of the 2022 finances of ICOS as a whole research infrastructure is given in Fig. 2. The Covid-19 pandemic continued during the year 2022 and had impact on the ICOS finances. ICOS ERIC employees followed recommendations given by the Governments. During the spring the staff started work according to a hybrid model, which included two mandatory working days per week in the office. and Carbon Portal staff has worked with the Swedish recommendations. The travel costs have also increased with the reducing of restrictions. Both General Assembly -meetings were held as physical meetings without a remote connection. The fifth ICOS Science Conference was the first hybrid conference in ICOS history. The registration fees and vendor payments are in HO's other revenues. Also, the travels with project funding increased. KADI project had the physical kick-off meeting in South-Africa and the meeting was combined with the COP27 in Egypt.

The Netherlands paid the annual membership contribution for 2020, 2021 and 2023 in July. The missing payments for 2020 and 2021 were increasing the costs in 2021 accordance with the Finnish Accounting Act and in 2022 the payments were lowering the costs. The total amount was split in three parts: the common contributions related to the Head Office (34,033 €) were attributed to the HO budget. In order to avoid double counting as revenues they were booked as negative number within the costs. The common contributions related to the Carbon Portal (28,893 €) were attributed in the same way to the CP (ERIC) budget. The remaining 95,790 € that had already been paid as station-based contributions to the Central Facilities in previous years are only shown in the total ERIC report but not attributed HO or CP. The ICOS responsible Office has been changed in the Netherlands from NWO to TNO.

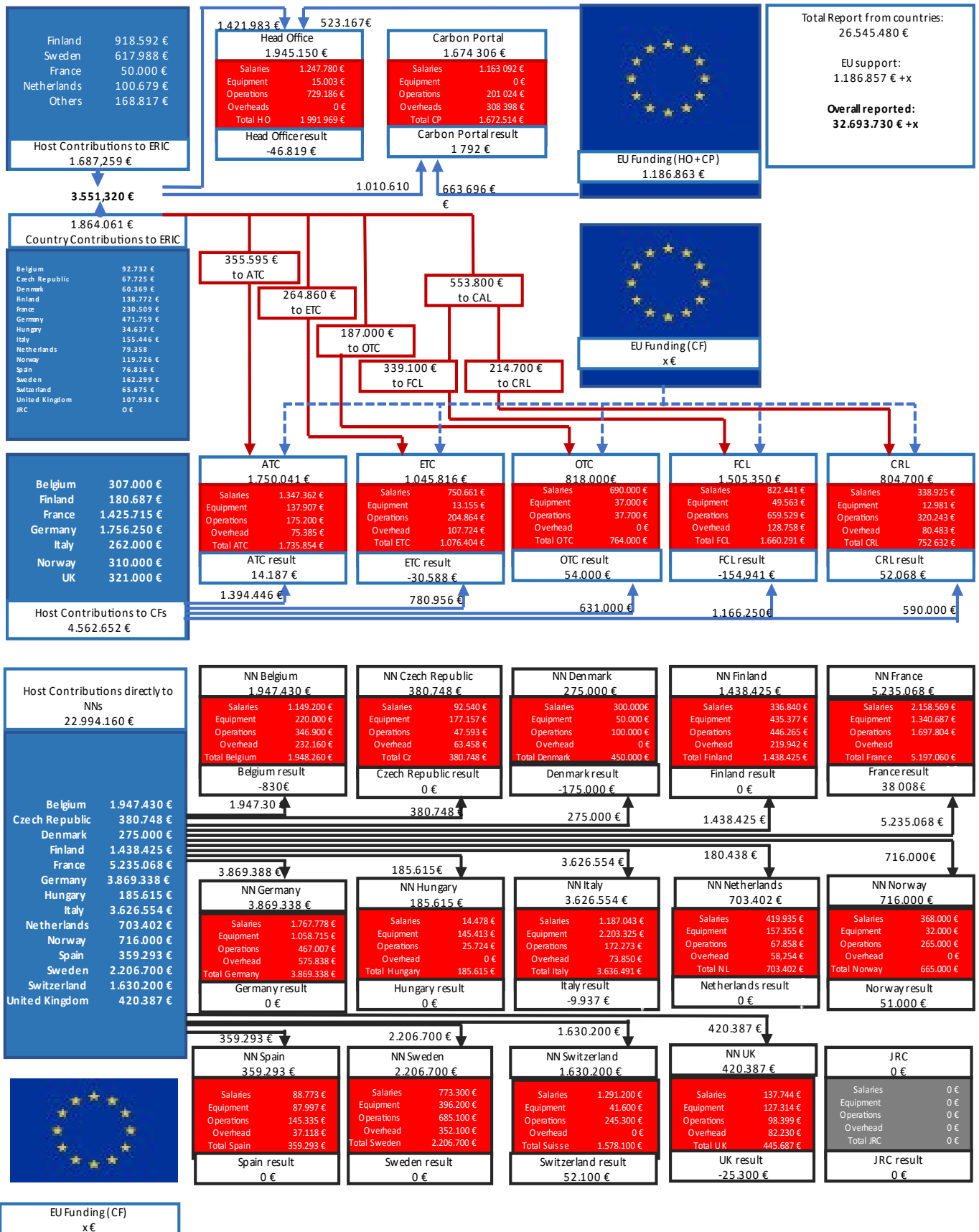
JRC has been invoiced with the new prices in 2022.

There has been a change of personnel both at ICOS ERIC and at Central Facilities. In particular, the HO has new personnel working on projects and communication. Understanding the context of distributed research infrastructure takes time. The coordination of ICOS City -project was moved to CP in Lund and euros related to person months were also transferred to Lund.

General Overview

A general overview of the 2022 finances of ICOS as a whole research infrastructure is given in Fig. 2. It shows on the left in blue the host contributions of Finland, Sweden, France and the Netherlands to ICOS ERIC (in the upper part), the country contributions to the ERIC (in the second part), the direct host contributions to the Central Facilities (in the third part), and the direct host contributions to the National Networks in the lowest part. In the central part the internal transfers and the reports of Head Office, Carbon Portal, Central Facilities and National Networks are shown in red. Reports from 2022 were received from all National Networks. The Joint Research Centre has a specific agreement with ICOS ERIC and prices for services could not be raised from the beginning of the current five-year period.

Figure 2. Overview of the ICOS Income and re-distribution to Head OFFICE, Carbon Portal, Central Facilities and National Networks



ICOS ERIC

Table 1: Overview of HO, CP and ICOS ERIC

Result through ERIC, where the payments from the Netherlands have been eliminated, was 13,390€, the equivalent in 2021 was -5,661€.

	HO Core	HO Projects	Total HO	CP Lund	CP NL	CP (ERIC)	CP Projects	Total CP	HO + CP	through the ERIC	2021 through the ERIC
<i>Membership contributions to ICOS-ERIC</i>	284 579.41	0.00	284 579.41	0.00	0.00	240 765.64	0.00	240 765.64	525 345.05	525 345.05	499 909.37
<i>National contribution Finland</i>	918 592.09	0.00	918 592.09	0.00	0.00	0.00	0.00	0.00	918 592.09	918 592.09	901 338.03
<i>National contribution France</i>	50 000.00	0.00	50 000.00	0.00	0.00	0.00	0.00	0.00	50 000.00	50 000.00	50 000.00
<i>National contribution Sweden (cash through ERIC)</i>	0.00	0.00	0.00	579 942.90	0.00	0.00	0.00	579 942.90	579 942.90	617 988.21	635 106.75
<i>National contribution Sweden (cash directly)</i>	0.00	0.00	0.00	89 222.34	0.00	0.00	0.00	89 222.34	89 222.34	0.00	
<i>National contribution Netherlands (cash)</i>	0.00	0.00	0.00	0.00	93 669.00	0.00	0.00	93 669.00	93 669.00	0.00	
<i>National contribution Netherlands (in-kind)</i>	0.00	0.00	0.00	0.00	7 010.00	0.00	0.00	7 010.00	7 010.00	0.00	
<i>Third party</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Other (Projects)</i>	168 811.47	523 167.04	691 978.51	6.19	0.00	77 306.40	586 383.75	663 696.34	1 355 674.85	769 284.91	348 634.17
Total Revenue	1 421 982.97	523 167.04	1 945 150.01	669 171.43	100 679.00	318 072.04	586 383.75	1 674 306.22	3 619 456.23	2 881 210.26	2 434 988.32
<i>Salary costs</i>	930 432.54	317 347.02	1 247 779.56	498 796.96	74 577.00	175 847.36	413 870.86	1 163 092.18	2 410 871.74	1 423 626.92	1 293 098.66
<i>Equipment costs</i>	2 333.04	12 669.95	15 002.99	0.00	0.00	0.00	0.00	0.00	15 002.99	15 002.99	17 241.13
<i>Operating costs:</i>	674 778.59	88 516.64	763 295.23	71 855.22	0.00	81 432.63	47 736.00	201 023.85	964 319.08	844 727.86	489 987.96
<i>Travel</i>	72 611.25	25 723.20	98 334.45	1 535.00	0.00	6 973.79	8 045.08	16 553.87	114 888.32	105 308.24	38 690.69
<i>Other</i>	602 167.34	62 793.44	664 960.78	70 320.22		74 458.84	39 690.92	184 469.98	849 430.76	451 296.77	451 297.27
<i>Transfer to Lund</i>										611 242.42	640 321.78
<i>Overhead Costs</i>	0.00	0.00	0.00	157 518.97	26 102.00	0.00	124 776.89	308 397.86	308 397.86	0.00	0.00
Total Cost	1 607 544.17	418 533.61	2 026 077.78	728 171.15	100 679.00	257 279.99	586 383.75	1 672 513.89	3 698 591.67	2 894 600.19	2 440 649.53
	-185 561.20	104 633.43	-80 927.77			60 792.05			-20 135.72	-13 389.93	-5 661.21
Bad debt provision cost payment			34 108.74			28 717.98			62 826.72	62 826.72	-158 716.22
Bad debt provision cost payment										95 890.00	
Result of the year (0,+/-)	-185 561.20	104 633.43	-46 819.03	-58 999.72	0.00	89 510.03	0.00	1 792.33	42 691.00	145 326.79	-164 377.43

Bad debt provision cost payment: The Netherlands paid the years' 2020 and 2021 Annual Membership Contribution in July 2022, total 158,716.22€. The amount 62,826.00€ was taken away from the Head Office (54,17%) and Carbon Portal, ERIC (45,83%) costs. The rest 95.890.00€ was the amount that the Head Office transferred to the thematic centres as station-based contribution.

The project revenues Ho and CP(ERIC) are calculated with the precautionary principle and for the revenues has been used actual costs of the year.

Detailed information of ICOS ERIC

In 2022 the first hybrid ICOS science conference was organized and the first bulletin Fluxes was published. In July the equipment MIRO analyser started to operate in Zurich. The analyser has been transferred via Helsinki to Paris in April 2023. Also, ICOS ERIC bought Flask sampler and dryer and it was installed in Paris station January 2023.

Table 2: Overview of HO numbers (Final 2022, Budget 2022 and Final 2021)

		Result 2022			Budget 2022	Report 2021
		Core	HorizonProjects	Total	Total	Total
REVENUE:						
R1	<i>Membership contributions</i>	284 579		284 579	284 579	270 136
R2	<i>National contribution Finland</i>	918 592		918 592	918 592	901 338
R3	<i>National contribution France</i>	50 000		50 000	50 000	50 000
R8	<i>Third party</i>					
R9	<i>Other (Project, Project overheads, Science Conference)</i>	168 811	523 167	691 979	832 425	307 485
R10	Total Revenue	1 421 983	523 167	1 945 150	2 085 596	1 528 960
COST:						
C1	<i>Salary costs</i>	930 433	317 347	1 247 780	1 233 882	1 126 645
C2	<i>Equipment costs</i>	2 333	12 670	15 003		17 241
C3	<i>Operating costs:</i>	674 779	88 517	763 295	851 714	441 370
C3.1	<i>Travel</i>	72 611	25 723	98 334		28 910
C3.2.1	<i>Services</i>	317 282	35 733	353 015		318 019
C3.2.2	<i>Premises</i>	83 434	0	83 434		82 111
C3.2.3	<i>Events</i>	190 950	27 060	218 010		8 549
C3.2.4	<i>Other (financial fees + other)</i>	10 502	0	10 502		3 781
C4	Total Cost	1 607 544	418 534	2 026 078	2 085 596	1 585 256
T1	Result of the year (0,+/-)	-185 561	104 633	-80 928	0	-56 296
	Total person months	160	50	210	216	194

Travel costs: 98,334 €

Notes: Other revenues include the registration fees and vendor payments of Science Conference. Project revenue has been periodized according to actual costs and the overhead has been included to the costs. In 2022 there were 10 ongoing projects, two of which were coordinated by HO. The third coordinated project has started at the beginning of 2023.

In year 2022 four employees resigned (between 31.12.2021 and 31.5.2022) and the salary cost includes the payment of unspent holidays to the employees. Four new employees were recruited (between 1.3. – 1.6.2022).

During the year was also implemented HO's salary policy and career bath system and the first salary increases based on the new policy was made in June and July.

Science conference in Utrecht and the total costs of the conference were 223,429 € excluding salary costs, deficit was 67,094 €. There were two external persons as a purchase service, working during the summer for Science Conference at the HO, who also travelled to Utrecht.

Due to the science conference and the Fluxes the PMs for project were lower, and project revenues were not on the same level as budgeted.

Table 3: Overview of CP in ICOS ERIC numbers (Final 2022, Budget 2022 and Final 2021)

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Membership contributions from ICOS-ERIC</i>	240 766	240 766	224 558
R2	<i>National contribution "Sweden" (cash through ERIC)</i>			
R3	<i>National contribution "Sweden" (cash directly)</i>			
R4				
R5				
R6				
R7				
R8	<i>Third party</i>			
R9	<i>Other, donations (exchange rate profit)</i>	77 306	19 645	41 149
R10	Total Revenue	318 072	260 411	265 707
COST:				
C1	<i>Salary costs</i>	175 847	139 361	166 454
C2	<i>Equipment costs</i>	0	75 000	0
C3	<i>Operating costs</i>	81 433	46 050	40 496
C4	<i>Overhead costs</i>	0		8 122
C5	Total Cost	257 280	260 411	215 072
T1	Result of the year (0,+/-)	60 792	0	50 635
P1	<i>Total person months:</i>	12	12	12

Travel costs 2022: 6,974€ (the travelling with core funding project travelling is the HO projects)

Notes: The project revenues include CP directors working costs for the projects plus overheads. The project travels are in the Head Office project numbers. The project hours of CP director were 36% of total effective hours. The budgeted salary is a misunderstanding and the equipment was purchased with Lund University's money.

Table 4: Unspent funds in ICOS ERIC

Unspent funds in the ERIC				
	Carbon Portal (Lund)	Carbon Portal (ERIC)	Head Office	ERIC Total
2016 result	92 173.00 €	199 089.21 €	711 484.55 €	910 573.76 €
2017 result	142 492.00 €	- €	169 180.54 €	169 180.54 €
2018 result	63 562.35 €	27 202.34 € -	216 330.61 € -	189 128.27 €
2019 result	- 109 279.18 €	72 210.91 €	15 154.48 €	87 365.39 €
2020 result	1 156.86 €	90 428.00 €	125 158.22 €	215 586.22 €
2021 result	117 276.78 €	21 917.00 € -	90 404.43 €	48 789.35 €
2022 result	- 58 999.72 €	133 531.92 € -	46 819.03 €	27 713.17 €
Accumulated by end 2022	248 382.09 €	544 379.38 €	667 423.72 €	1 460 185.20 €
Average three previous year cost		222 451.09	1 745 218.14	
The percentage		244.72 %	38.24 %	

Central Facilities

Table 5 shows the results of the Central Facilities in 2022.

Table 5: Overview of Central Facilities

	ATC	ETC	OTC	FCL	CRL	Total CFs	Total CFs 2021
Station-based Contributions from ICOS ERIC	355 595 €	264 860 €	187 000 €	339 100 €	214 700 €	1 361 255 €	1 274 255 €
Host Contribution	1 394 446 €	780 956 €	631 000 €	1 166 250 €	590 000 €	4 562 652 €	4 870 788 €
Other				- €	-	- €	135 935 €
Total revenue	1 750 041 €	1 045 816 €	818 000 €	1 505 350 €	804 700 €	5 923 907 €	6 280 978 €
Salary costs	1 347 362 €	750 661 €	690 000 €	822 441 €	338 925 €	3 949 389 €	4 057 154 €
Equipment costs	137 907 €	13 155 €	37 000 €	49 563 €	12 981 €	250 606 €	470 637 €
Operating costs	175 200 €	204 864 €	37 000 €	659 529 €	320 243 €	1 396 836 €	1 009 663 €
Overhead costs	75 385 €	107 724 €	- €	128 758 €	80 483 €	392 350 €	379 383 €
Total Cost	1 735 854 €	1 076 404 €	764 000 €	1 660 291 €	752 632 €	5 989 181 €	5 916 837 €
Result of the year	14 187 €	- 30 588 €	54 000 €	- 154 941 €	52 068 €	- 65 274 €	364 141 €

The unspent funds

The instructions for the reporting of the Central facilities state:

- In case revenues exceed costs, the surplus called furthermore “unspent funds” must be explained and addressed in a usage plan and presented to the General Assembly. For example, the unspent funds can be used to balance future years negative results or for planned investments. The unspent funds will remain in the accounts of the respective Central Facility and their further usage will be monitored by ICOS ERIC over the usual five-year financial planning period.
- A report that results in costs exceeding revenues, will be discussed with the General Assembly. In case that no unspent funds from earlier periods are available the Host Countries or the Host institutions are responsible for balancing the overspending. There is no liability for ICOS ERIC.

(Article 12.4 in the Financial Rules)

Table 6: Unspent funds from the Central Facilities

	ATC	ETC	OTC	FCL	CRL
2016 result	375 500.00 €	425 184.00 €	241 150.00 €	371 440.00 €	205 074.00 €
2017 result	- 78 303.00 €	209 769.00 €	81 350.00 €	- 214 102.26 €	- 111 600.00 €
2018 result	- €	119 736.00 €	- 19 207.49 €	246 894.17 €	- 33 900.00 €
2019 result	- 291 296.00 €	- 78 600.00 €	77 000.00 €	3 106.66 €	- 9 400.00 €
2020 result	- 1 936.00 €	- 5 772.22 €	13 900.00 €	395 696.34 €	79 153.00 €
2021 result	33 344.00 €	- 9 800.00 €	- 103 000.00 €	83 858.00 €	137 524.00 €
2022 result	14 187.00 €	- 30 588.00 €	54 000.00 €	- 154 941.00 €	52 068.00 €
Accumulated by end 2022	51 496.00 €	629 928.78 €	345 192.51 €	731 951.91 €	318 919.00 €
Average three previous year cost	1 795 583.67	1 028 523.67	1 034 066.67	1 389 786.33	698 251.67
The percentage	2.87 %	61.25 %	33.38 %	52.67 %	45.67 %

National Networks

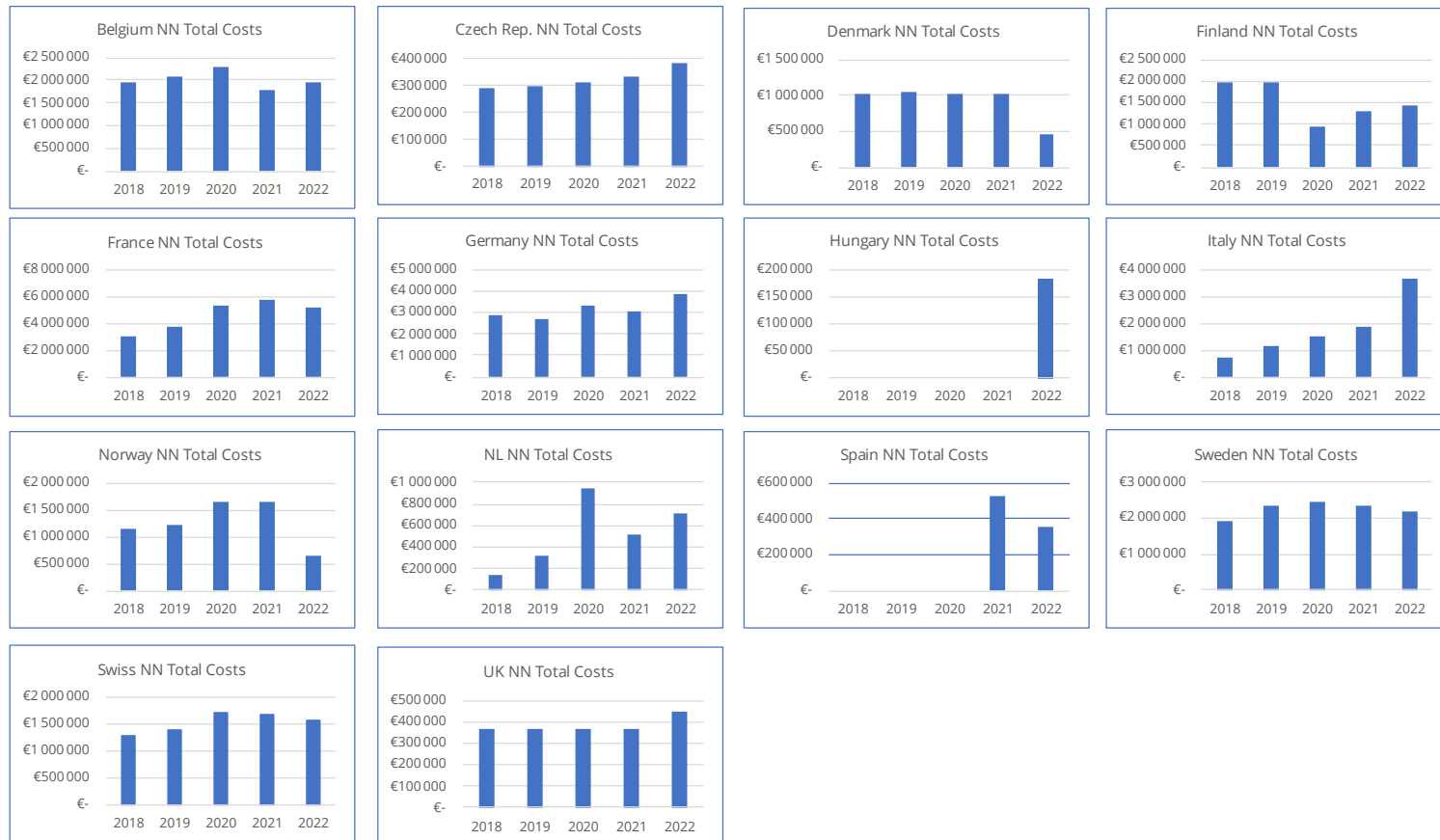
Table 7: Overview of the National Networks

	Belgium	Czech Rep.	Denmark	Finland	France	Germany	Hungary*)	Italy	NL	Norway	Spain	Sweden	Switzerland	UK	JRC	Total 2022	Total 2021
Country																	
Contribution	1 947 430 €	380 748 €	225 000 €	1 438 425 €	5 104 068 €	3 849 338 €	45 054 €	3 619 454 €	180 438 €	716 000 €	359 293 €	531 900 €	1 564 500 €	420 387 €		20 382 035 €	19 531 066 €
Other	- €	- €	50 000 €	- €	131 000 €	20 000 €	140 561 €	7 100 €	522 964 €	- €	- €	1 674 800 €	65 700 €	- €		2 612 125 €	2 718 489 €
Total revenue	1 947 430 €	380 748 €	275 000 €	1 438 425 €	5 235 068 €	3 869 338 €	185 615 €	3 626 554 €	703 402 €	716 000 €	359 293 €	2 206 700 €	1 630 200 €	420 387 €	- €	22 994 160 €	22 249 555 €
Total salary costs	1 149 200 €	92 540 €	300 000 €	336 840 €	2 158 569 €	1 767 778 €	14 478 €	1 187 043 €	419 935 €	368 000 €	88 773 €	773 300 €	1 291 200 €	137 744 €		10 085 400 €	12 839 176 €
Equipment costs	220 000 €	177 157 €	50 000 €	435 377 €	1 340 687 €	1 058 715 €	145 413 €	2 203 325 €	157 355 €	32 000 €	87 997 €	396 200 €	41 600 €	127 314 €		6 473 140 €	3 921 136 €
Operating costs	346 900 €	47 593 €	100 000 €	446 265 €	1 697 804 €	467 007 €	25 724 €	172 273 €	67 858 €	265 000 €	145 335 €	685 100 €	245 300 €	98 399 €		4 810 558 €	3 932 067 €
Overhead	232 160 €	63 458 €	- €	219 943 €	- €	575 838 €	- €	73 850 €	58 254 €	- €	37 188 €	352 100 €	- €	82 230 €		1 695 021 €	1 484 194 €
Total Cost	1 948 260 €	380 748 €	450 000 €	1 438 425 €	5 197 060 €	3 869 338 €	185 615 €	3 636 491 €	703 402 €	665 000 €	359 293 €	2 206 700 €	1 578 100 €	445 687 €	- €	23 064 119 €	22 176 573 €
	-830	0	- 175 000 €	- €	38 008 €	- €	- €	9 937 €	- €	51 000 €	- €	- €	52 100 €	- 25 300 €	-	69 959 €	72 982 €
PMS	193	33	40		252	286	8.64	204	52		39	175	112	27			

Note: Hungary as new member country has reported the Hungarian national ICOS network (a single atmospheric site). The table contains the costs of the operator of the station (ATOMKI) but it does not contain the station contribution fee paid by the National Research, Development and Innovation Office. ATOMKI received the indicated donation from the Eötvös Loránd Research Network, to which ATOMKI belongs, for the refurbishing of the Hungarian ICOS station Hegyhátsál (HUN).

The following graph provides information about the NN reported costs over the past 5 years to monitor whether major changes have occurred.

Figure 3. The graph shows country-specific variations in costs over the last five years



Total ICOS research infrastructure budget

The comprehensive overview of the ICOS research infrastructure report in 2022 (including the H2020 and HE revenues of HO and CP) is shown in Table 8.

Table 8: Overview of Head Office, Carbon Portal, Central Facilities and National Networks

	HO + CP	Total CFs	Total NNs	Total RI
Country Contributions to ICOS ERIC and Central Facilities	525 345 €	1 361 255 €	- €	1 886 600 €
Host contribution	1 738 436 €	4 562 652 €	20 382 035 €	26 683 123 €
Other	1 355 675 €	- €	2 612 125 €	3 967 800 €
Total revenue	3 619 456 €	5 923 907 €	22 994 160 €	32 537 523 €
Salary costs	2 410 872 €	3 949 389 €	10 085 400 €	16 445 661 €
Equipment costs	15 003 €	250 606 €	6 473 140 €	6 738 749 €
Operating costs	964 319 €	1 396 836 €	4 810 558 €	7 171 713 €
Overheads	308 398 €	392 350 €	1 695 021 €	2 395 769 €
Total Cost	3 698 592 €	5 989 181 €	23 064 119 €	32 751 892 €

Detailed information of the Central Facilities

Table 9: ATMOSPHERE THEMATIC CENTRE Report 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	355 595	355 595	339 815
R2	<i>National contribution France (cash)</i>	1 213 759	1 100 000	1 300 000
R3	<i>National contribution France (in-kind)</i>	0	0	0
R4	<i>National contribution Finland (cash)</i>	180 687	252 968	199 572
R5	<i>National contribution Finland (in-kind)</i>	0	0	0
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	1 750 041	1 708 563	1 839 387
COST:				
C1	<i>Salary costs</i>	1 347 362	1 240 000	1 391 822
C2	<i>Equipment costs</i>	137 907	190 000	128 000
C3	<i>Operating costs</i>	175 200	155 000	188 598
C4	<i>Overhead costs</i>	75 385	106 088	97 323
C5	Total Cost	1 735 854	1 691 088	1 805 743
T1	Result of the year (0,+/-)	14 187	17 475	33 644
P1	Total person months:	171	156	175

Ratio between station-based contribution and national contribution:

20% / 80%

Notes:

Travel cost: 16,571 €

Table 10: ATC France, Final numbers 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	292 475	293 880	276 425
R2	<i>National contribution France (cash)</i>	1 213 759	1 100 000	1 300 000
R3	<i>National contribution France (in-kind)</i>	0	0	0
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	1 506 234	1 393 880	1 576 425
COST:				
C1	<i>Salary costs</i>	1 248 431	1 100 000	1 248 431
C2	<i>Equipment costs</i>	94 380	150 000	94 380
C3	<i>Operating costs</i>	149 236	125 000	149 236
C4	<i>Overhead costs</i>			
C5	Total Cost	1 492 047	1 375 000	1 492 047
T1	Result of the year (0,+/-)	14 187	18 880	84 378
P1	Total person months:	154	132	140

Ratio between station-based contribution and national contribution:

19% / 81%

Travel cost: 2,083 €

Table 11: ATC Finland, Final numbers 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	63 120	63 120	63 390
R4	<i>National contribution Finland (cash)</i>	180 687	252 968	199 572
R5	<i>National contribution Finland (in-kind)</i>	0	0	0
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	243 807	316 088	262 962
COST:				
C1	<i>Salary costs</i>	98 931	140 000	126 230
C2	<i>Equipment costs</i>	43 527	40 000	26 415
C3	<i>Operating costs</i>	25 964	30 000	12 994
C4	<i>Overhead costs</i>	75 385	106 088	97 323
C5	Total Cost	243 807	316 088	262 962
T1	Result of the year (0,+/-)	0	0	0
P1	<i>Total person months:</i>	17	24	20.5

Ratio between station-based contribution and national contribution:

26% / 74%

Travel cost: 14,488 €

Table 12: ECOSYSTEM THEMATIC CENTRE Report 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	264 860	263 860	260 700
R2	<i>National contribution Italy (cash)</i>	140 000	150 000	136 000
R3	<i>National contribution Italy (in-kind)</i>	122 000	110 000	95 800
R4	<i>National contribution Belgium (cash)</i>	307 000	307 000	299 500
R5	<i>National contribution Belgium (in-kind)</i>	0	0	0
R6	<i>National contribution France (cash)</i>	181 585	190 000	127 900
R7	<i>National contribution France (in-kind)</i>	30 371	39 000	28 400
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	1 045 816	1 059 860	948 300
COST:				
C1	<i>Salary costs</i>	750 661	802 000	686 000
C2	<i>Equipment costs</i>	13 155	0	9 600
C3	<i>Operating costs</i>	204 864	205 000	173 900
C4	<i>Overhead costs</i>	107 724	112 500	88 600
C5	Total Cost	1 076 404	1 119 500	958 100
T1	Result of the year (0,+/-)	-30 588	-59 640	-9 800
P1	<i>Total person months:</i>	141	151	151

Ratio between station-based contribution and national contribution:

25% / 75%

Travel costs: 24,584 €

Notes: Salary costs are lower than expected due to the minus 3 PM Bert Gielen for CMCC and minus 3 PM maternity leave, plus 14 PM technicians in Belgium.

Table 13: ETC Italy, Final numbers 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	86 000	142 860	90 000
R2	<i>National contribution Italy (cash)</i>	140 000	150 000	136 000
R3	<i>National contribution Italy (in-kind)</i>	122 000	110 000	95 800
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	348 000	402 860	321 800
COST:				
C1	<i>Salary costs</i>	254 800	295 000	233 500
C2	<i>Equipment costs</i>	2 600		8 200
C3	<i>Operating costs</i>	77 000	30 000	47 200
C4	<i>Overhead costs</i>	43 000	42 000	32 900
C5	Total Cost	377 400	367 000	321 800
T1	Result of the year (0,+/-)	-29 400	35 860	0
P1	<i>Total person months:</i>	72	72	65

Ratio between station-based contribution and national contribution

25% / 75%

Travel costs:19,000 €

Table 14: ETC Belgium Final numbers 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	87 000		86 000
R4	<i>National contribution Belgium (cash)</i>	307 000	307 000	299 500
R5	<i>National contribution Belgium (in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	394 000	307 000	385 500
COST:				
C1	<i>Salary costs</i>	352 000	342 000	325 900
C2	<i>Equipment costs</i>	8 500	0	0
C3	<i>Operating costs</i>	5 500	10 000	5 200
C4	<i>Overhead costs</i>	27 000	28 000	27 400
C5	Total Cost	393 000	380 000	358 500
T1	Result of the year (0,+/-)	1 000	-73 000	27 000
P1	<i>Total person months:</i>	50	50	56

Ratio between station-based contribution and national contribution

22% / 78%

Travel costs: 5,000€

Table 15: ETC France, Final numbers 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	91 860	121 000	84 700
R6	<i>National contribution France (cash)</i>	181 585	190 000	127 900
R7	<i>National contribution France (in-kind)</i>	30 371	39 000	28 400
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	303 816	350 000	241 000
COST:				
C1	<i>Salary costs</i>	143 861	165 000	99 600
C2	<i>Equipment costs</i>	2 055		1 400
C3	<i>Operating costs</i>	122 364	165 000	121 500
C4	<i>Overhead costs</i>	37 724	42 500	28 300
C5	Total Cost	306 004	372 500	250 800
T1	Result of the year (0,+/-)	-2 188	-22 500	-9 800
P1	<i>Total person months:</i>	19	21	15

Ratio between station-based contribution and national contribution

30% / 70%

Travel costs: 584 €

Table 16 OCEAN THEMATIC CENTRE Final numbers Report 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contribution from ICOS ERIC</i>	187 000	186 000	180 000
R2	<i>National contribution Norway (cash)</i>	278 000	351 000	512 000
R3	<i>National contribution Norway (in-kind)</i>	32 000	97 000	143 000
R4	<i>National contribution UK (cash)</i>	0	0	0
R5	<i>National contribution UK (in-kind)</i>	321 000	321 000	321 000
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	818 000	955 000	1 156 000
COST:				
C1	<i>Salary costs</i>	690 000	765 000	988 000
C2	<i>Equipment costs</i>	37 000	48 000	169 000
C3	<i>Operating costs</i>	37 000	130 000	102 000
C4	<i>Overhead costs</i>	0	0	0
C5	Total Cost	764 000	943 000	1 259 000
T1	Result of the year (0,+/-)	54 000	12 000	-103 000
P1	Total person months:	40	66	75

Ratio between station-based contribution and national contribution:

23% / 77%

Travel costs: 6 635 €

Notes: The PMs includes Exeter (4), NOC (25) and NORCE (10,63),

Table 17: OTC Norway, Final numbers 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contribution from ICOS ERIC</i>	117 000	116 000	127 000
R2	<i>National contribution Norway (cash)</i>	278 000	351 000	942 000
R3	<i>National contribution Norway (in-kind)</i>	32 000	97 000	2 000
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	427 000	564 000	1 071 000
COST:				
C1	<i>Salary costs</i>	336 000	404 000	583 000
C2	<i>Equipment costs</i>	32 000	47 500	45 000
C3	<i>Operating costs</i>	28 000	15 500	56 000
C4	<i>Overhead costs</i>	0	0	0
C5	Total Cost	396 000	467 000	684 000
T1	Result of the year (0,+/-)	31 000	97 000	387 000
P1	Total person months:			

Ratio between station-based contribution and national contribution:

27% / 73%

Travel costs: 1 700 € (includes only University in Bergen)

Table 18: OTC UK, Final numbers 2022

		Report	Budget	Repor
		2022	2022	2021
REVENUE:				
R1	<i>Statio based contribution from ICOS ERIC</i>	70 000	70 000	46 000
R4	<i>National contribution UK (cash)</i>	0		
R5	<i>National contribution UK (in-kind)</i>	321 000	321 000	276 000
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	391 000	391 000	322 000
COST:				
C1	<i>Salary costs</i>	354 000	361 000	30 000
C2	<i>Equipment costs</i>	5 000		
C3	<i>Operating costs</i>	9 000	17 000	6 000
C4	<i>Overhead costs</i>	0		0
C5	Total Cost	368 000	378 000	36 000
T1	Result of the year (0,+/-)	23 000	13 000	286 000
P1	<i>Total person months:</i>			

Ratio between station-based contribution and national contribution:

18% / 82%

Travel costs: 4 935€ (includes University of Exeter and NOC)

Table 19: FLASK AND CALIBRATION LABORATORY Report 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	339 100	339 100	329 000
R2	<i>National contribution Germany (cash)</i>	1 166 250	1 166 250	1 166 250
R3	<i>National contribution Germany (in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	1 505 350	1 505 350	1 495 250
COST:				
C1	Salary costs	822 441	841 000	822 339
	<i>Salary costs (incl. employer's contributions)</i>			
C1.1		822 441	841 000	822 339
C1.2	<i>Salary side costs</i>			
C2	Equipment costs	49 563	220 000	32 798
C3	Operating costs	659 529	520 000	409 017
C3.1	<i>Travel</i>	3 253	10 000	1 877
	<i>Rent and running costs for buildings (e. g. electricity, heating, water)</i>			
C3.2		466 935	260 000	155 083
C3.3	<i>consumables and other costs</i>	189 340	250 000	252 057
C3.4	<i>Assignments to third parties</i>			
C4	Overhead costs	128 758	152 000	147 676
C5	Total Costs	1 660 291	1 733 000	1 411 830
T1	Result of the year (0,+/-)	-154 941	-227 650	83 420
P1	Total person months:	145	150	146

Ratio between station-based contribution and national contribution:

23% / 77%

Travel cost: 3,253 €

Notes:

C3.2 (buildings): the case of withheld utility payments to the landlord has not been fully solved in 2021 but negotiations finally progressed. It is foreseen that outstanding payments will be settled in 2022.

C4: The overhead is calculated as: 10% of salary costs paid by National contribution (Federal Ministry for Transportation) (81950€) and 25% flat rate on all costs paid by ICOS-ERIC membership contributions (65451€).

Table 20: CENTRAL RADIOCARBON LABORATORY Report 2022

		Report	Budget	Report
		2022	2022	2021
REVENUE:				
R1	<i>Station based contributions from ICOS-ERIC</i>	214 700	214 700	214 700
R2	<i>National contribution Germany (cash)</i>	590 000	590 000	590 000
R3	<i>National contribution Germany (in-kind)</i>			
R8	<i>Third party</i>			10 000
R9	<i>Other, donations</i>			
R10	Total Revenue	804 700	804 700	814 700
COST:				
C1	Salary costs	338 925	367 000	311 536
C1.1	<i>Salary costs (incl. employer's contributions)</i>	338 925	367 000	311 536
C1.2	<i>Salary side costs</i>			
C2	Equipment costs	12 981	17 000	13 442
C3	Operating costs	320 243	302 000	282 839
C3.1	<i>Travel</i>	9 984	7 000	601
C3.2	<i>Rent and running costs for buildings (e. g. electricity, heating, water)</i>	108 417	114 000	105 293
C3.3	<i>consumables and other costs</i>	53 462	40 000	34 701
C3.4	<i>Assignments to third parties</i>	148 380	141 000	142 244
C4	Overhead costs	80 483	83 000	69 359
C5	Total Costs	752 632	769 000	677 176
T1	Result of the year (0,+/-)	52 068	35 700	137 524
P1	Total person months:	63	67	65

Ratio between station-based contribution and national contribution:

27% / 73%

Travel costs: 9,984 €

Notes:

Assignments to third parties include the cost for AMS 14C analysis and external IT support.

The overhead is calculated as: 20% of Salary costs, travel and consumables. Salary costs are lower than planned since: a) Head of CRL partly paid by PAUL

Equipment costs include an in-situ NOx instrument for the CRL-pilot station to investigate NOx as additional ffCO2 proxy

Rent and running costs include 19.486€ for Subsequent payment for the years 2017, 2018 and 2019.

Equity Ratio

The number is not counted for 2022, due to the unsigned financial statement 2022.

Equity Ratio is calculated from the numbers from the balance sheet of the Financial Statements.

Equity Ratio is Equity divided by Assets.

Year	Equity	Assets	Equity Ratio
2017	1 079 754 €	2 089 632 €	52 %
2018	890 626 €	1 853 203 €	48 %
2019	977 991 €	2 157 410 €	45 %
2020	1 193 578 €	2 383 190 €	50 %
2021	1 029 201 €	9 131 069 €	11 %
2022	1 174 527 €	6 309 641 €	19 %

Equity Ratio was low in 2021 due to the prefinancing of project PAUL and the final payment of RINGO project in the assets.

The payments to the beneficiaries have been transferred in 2022, but the prefinancing of the new coordinated project has been received, but not transferred to the beneficiaries before the signing of the consortium agreement.