

ICOS RI Financial Report 2021

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ICOS/GA16/13



ICOS


Integrated
Carbon
Observation
System

Introduction

The year 2021 was the second year of the current five-year financial period (2020 – 2024). The financial situation is stable, the revenues have even increased due to new members joining ICOS. Spain joined ICOS with two stations; one class 2 atmospheric station and one class 1 ocean station. Hungary joined ICOS by 1. January 2022. Thus, the ICOS overall annual budget including all parts of the RI has been over 30 Mio € for the first time.

Head Office, Carbon Portal and Central Facilities together had expenses of 8,601,858 € covered by host contributions, membership contributions and the ICOS ERIC revenue from Horizon 2020 projects (864,201 €). H2020 funding for the Central Facilities is not included due to difficulties in monitoring is

The funding of the National Networks has increased to 22,176,574€ of which 19,531,066 € were covered by ICOS-related funding. The remaining costs (11,9 %) were mainly covered by in-kind contributions of the host organisations or other sources. The basic observations by the National Networks (currently 149 stations) cover 69% of the resources provided to ICOS, which shows that the general financial situation of ICOS RI is healthy. Despite this currently pleasant funding situation, the long-term sustainability of the station funding within the National Networks needs thorough monitoring. It is recommended to search for additional sources. 21 % has been used for the Central Facilities and 10 % for ICOS ERIC (including H2020 projects for ICOS ERIC).

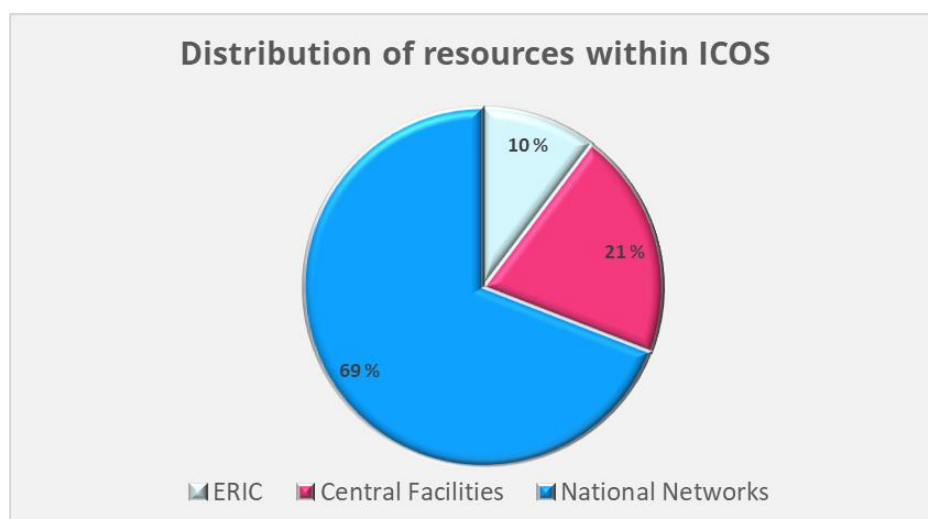


Figure 1.
Distribution of
resources within
ICOS

The Covid-19 pandemic continued during the year 2021 and had impact on the ICOS finances. ICOS ERIC employees followed recommendations given by the Governments. The employees in Helsinki continued to work at the home office and Carbon Portal staff followed the Swedish recommendations. The return to office process of the HO employees is developing a hybrid model enabling more home office than before the pandemic. This will require some changes in the premises.

Compared to 2020 travel increased slightly during 2021 but is still far below the pre-Corona level. Director General and Head of strategy and International Cooperation participated in COP 26 in October. The hybrid autumn General Assembly-meeting was organized in Copenhagen. The new Horizon2020 project PAUL's first kick-off meeting was organized as in-person event in Paris. In December Carbon Portal organized a summer school at the measuring station Hyytiälä, which was moved from previous years due to the Covid19. Otherwise, neither face-to-face RICOM- or MSA-meetings were organized.

In 2021, the evaluation report was approved by the General Assembly and the implementation of Key Performance Indicators has started. Some KPIs, among them two financial KPIs have been moved to the Annual Report. The trend in core funding during the past three years and the equity rate of ICOS ERIC are now presented annually.

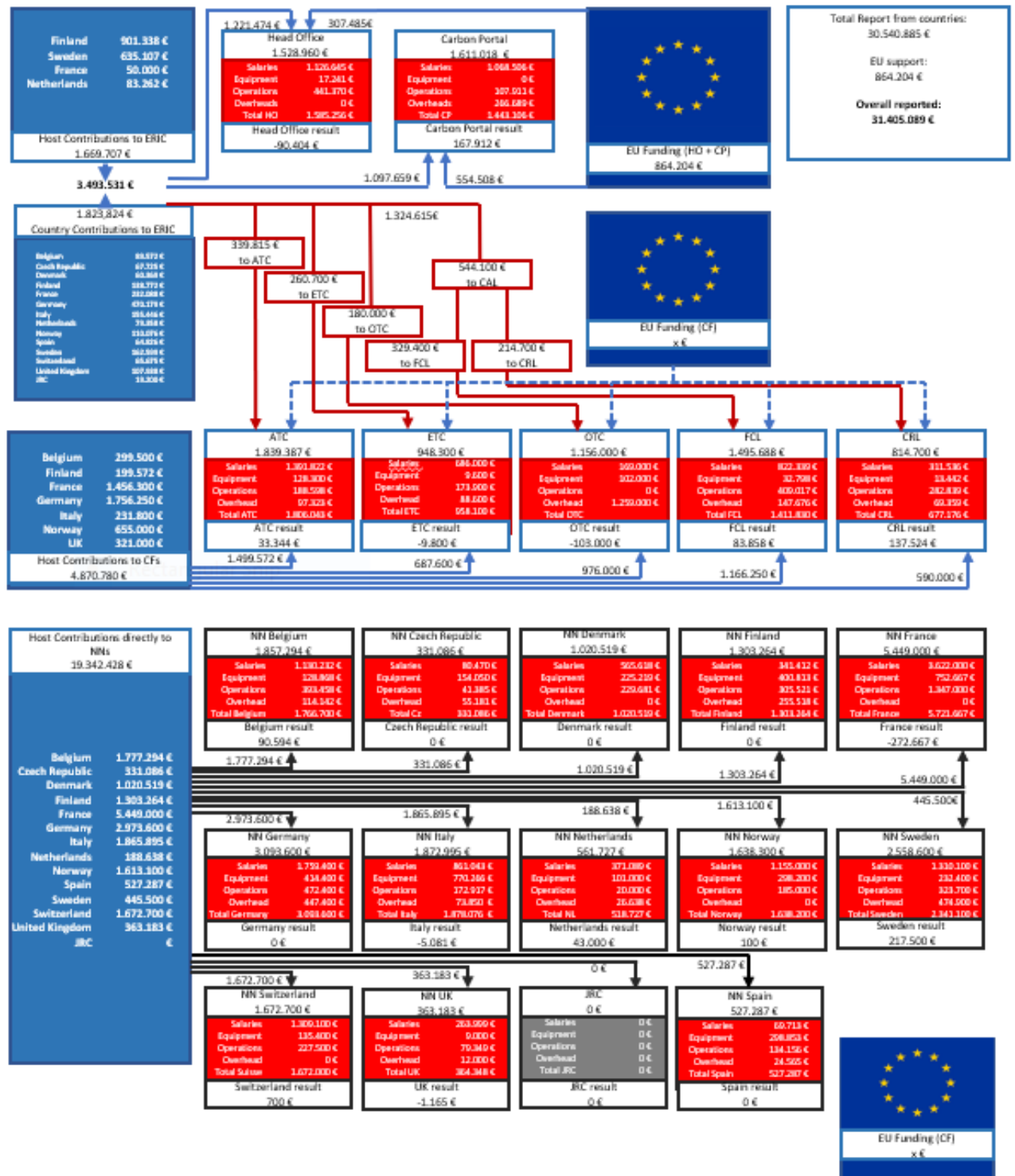
The Netherlands did not pay the annual membership contribution for 2020 and 2021. Since ICOS ERIC financial reports of these years accounted the Dutch membership contributions as revenues, the missing payments for 2020 and 2021 had to be corrected for in the accounts for 2021. Both payments were recorded as costs in accordance with the Finnish Accounting Act. The total amount was split in three parts: the common contributions related to the Head Office (34 033 €) were attributed to the HO budget as costs, the common contributions related to the Carbon Portal (28 893 €) were attributed to the CP (ERIC) budget as cost. The remaining 95 790 € were paid as station-based contributions to the Central Facilities and are only shown in the total ERIC report but not attributed HO or CP. This means that this money is taken from the cash flow that will be filled up once the Netherlands have paid their depth. Some progress has been made to solve the issue and the payment is expected in the second half of 2022.

The agreement with JRC has been updated in 2021 and the period 1.7.2021 - 30.6.2022 will be invoiced with the new prices.

General Overview

A general overview of the 2021 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 2021 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 shows the results of the Head Office and Carbon Portal in 2021. The table shows the unpaid Netherlands membership contributions for 2020 and 2021 as a single amount (€158,716.72) in order to present the result in accordance with the financial statements 2021. Revenue for 2021 and the corresponding figure for 2020 include the total common contributions received in full. The result for 2021, which excludes the Netherlands effect, is -5,660.71 €. The effect to ICOS ERIC is as unreceived common contribution year 2020-2021. However, ICOS ERIC has transferred the full station-based contribution to the thematic centres.

Table 1: Overview of HO, CP and ICOS ERIC

												Year 2020
REVENUE:		HO Core	HO Projects	Total HO	CP Lund	CP NL	CP (ERIC)	CP Projects	Total CP	HO + CP	through the ERIC	through the ERIC
R1	Membership contributions to ICOS-ERIC	270,136.37	0.00	270,136.37	5,215.03	0.00	224,557.97	0.00	229,773.00	499,909.37	499,909.37	456,774.13
R2	National contribution Finland	901,338.03	0.00	901,338.03	0.00	0.00	0.00	0.00	0.00	901,338.03	901,338.03	880,070.01
R3	National contribution France	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
R4	National contribution Sweden (cash through ERIC)	0.00	0.00	0.00	635,106.75	0.00	0.00	0.00	635,106.75	635,106.75	635,106.75	617,531.87
R5	National contribution Sweden (cash directly)	0.00	0.00	0.00	96,189.00	0.00	0.00	0.00	96,189.00	96,189.00	0.00	
R6	National contribution Netherlands (cash)	0.00	0.00	0.00	0.00	83,262.00	0.00	0.00	83,262.00	83,262.00	0.00	
R7	National contribution Netherlands (in-kind)	0.00	0.00	0.00	0.00	9,971.00	0.00	0.00	9,971.00	9,971.00	0.00	
R8	Third party	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
R9	Other (Projects)	0.00	307,485.42	307,485.42	2,208.00	0.00	41,148.75	513,359.00	556,715.75	864,201.17	348,634.17	599,086.74
R10	Total Revenue	1,221,474.40	307,485.42	1,528,959.82	738,718.78	93,233.00	265,706.72	513,359.00	1,611,017.50	3,139,977.32	2,434,988.32	2,603,462.75
COST:												
C1	Salary costs	916,434.30	210,210.22	1,126,644.52	454,961.00	68,819.00	166,454.14	378,272.00	1,068,506.14	2,195,150.66	1,293,098.66	1,244,047.20
C2	Equipment costs	17,241.13	0.00	17,241.13	0.00	0.00	0.00	0.00	0.00	17,241.13	17,241.13	0.00
C3	Operating costs:	405,098.78	36,271.08	441,369.86	35,160.00	0.00	48,617.60	24,133.00	107,910.60	549,280.46	489,987.46	575,275.45
C3.1	Travel	21,374.85	7,535.08	28,909.93	1,535.00	0.00	9,780.76	11.00	11,326.76	40,236.69	38,690.69	28,549.29
C3.2	Other	383,723.93	28,736.00	412,459.93	33,625.00	0.00	38,836.84	24,122.00	96,583.84	509,043.77	451,296.77	546,726.16
	Transfer to Lund										640,321.78	568,553.72
	Overhead Costs	0.00	0.00	0.00	131,321.00	24,414.00	0.00	110,954.00	266,689.00	266,689.00	0.00	0.00
C4	Total Cost	1,338,774.21	246,481.30	1,585,255.51	621,442.00	93,233.00	215,071.74	513,359.00	1,443,105.74	3,028,361.25	2,440,649.03	2,387,876.37
	Bad debt provision cost, NL 20-21			34,108.74			28,717.98			62,826.72	62,826.72	0.00
	Bad debt provision cost (paid out CP's)										95,890.00	
C5	Result of the year (0,+/-)	-117,299.81	61,004.12	-90,404.43	117,276.78	0.00	21,917.00	0.00	167,911.76	-112,321.43	-164,377.43	215,586.38

Detailed information of ICOS ERIC

Year 2020 was successful with the project funding. ICOS ERIC had three ending projects during the year. Year 2021 was the time for writing proposals and the project PAUL started in 2021. Ongoing projects have been periodized according to the precautionary principle. The completion dates of two projects have been postponed by 7 months. Equipment is the final depreciation of the RINGO analyser.

Table 2: Overview of HO numbers (Final 2021, Final 2020 and Budget 2021)

		Final numbers 2021	Budget 2021	Final numbers 2020
REVENUE:				
R1	<i>Common contributions to ICOS-ERIC</i>	270,136.37	271,586.00	246,778.13
R2	<i>National contribution Finland</i>	901,338.03	901,338.00	880,070.00
R3	<i>National contribution France</i>	50,000.00	50,000.00	50,000.00
R8	<i>Third party</i>	0.00	0.00	0.00
R9	<i>projets)</i>	307,485.42	346,380.00	544,145.07
R10	Total Revenue	1,528,959.82	1,569,304.00	1,720,993.20
COST:				
C1	<i>Salary costs</i>	1,126,644.52	1,070,100.00	1,089,723.52
C3	<i>Operating costs:</i>	456,753.77	499,204.00	534,143.06
	<i>Travels</i>	28,909.93	0.00	0.00
	<i>Equipment</i>	17,241.13	0.00	0.00
	<i>Others</i>	410,602.71	0.00	0.00
	<i>Exchange profit/lost</i>	1,857.22	0.00	0.00
	<i>Bad debt provision NL 2020-2021</i>	34,108.74	0.00	0.00
	Total Cost	1,619,364.25	1,569,304.00	1,623,866.58
C4				
Result of the year (0,+/-)		-90,404.43	0.00	97,126.62
Total person months		189	182	194
Travel costs		28,910	110,000	20,418

T1

The project income of the carbon portal director has been taken into account in final numbers for 2021. This differs from the 2021 budget and the 2020 final. The actual salary costs for 2021 differ from the costs for 2020, because in 2021 taxes have been cleared for the Swedish tax authorities.

Table 3: Overview of CP in ICOS ERIC numbers (Final 2021, Final 2020 and Budget 2021)

		Final	Budget	Final
		2021	2021	2020
REVENUE:				
R1	<i>Common contribution</i>	224,557.97	229,773.00	209,996.00
R9	<i>Other (Project, donations)</i>	41,148.75	19,482.00	28,485.24
R10	Total Revenue	265,706.72	249,255.00	238,481.24
COST:				
C1	<i>Salary costs</i>	166,454.14	139,361.00	154,323.68
C2	<i>Equipment costs</i>	0.00	4,894.00	0.00
C3	<i>Operating costs</i>	40,495.83	105,000.00	19,072.95
	<i>Exchange rate profit or loss</i>	8,121.77	0.00	-20,346.24
	<i>Bad debt provision NL 2020-2021</i>	28,717.98	0.00	0.00
C5	Total Cost	243,789.72	249,255.00	153,050.39
T1	Result of the year (0,+/-)	21,917.00	0.00	85,430.85
P1	<i>Total person months:</i>	12.0		

Travel Costs 2021: 9,781 €

Travel Costs 2020: 8,132 €

The cumulative results during the period 2016 and 2021 are shown in Table 4. Unspent funds of Carbon Portal are partly in the accounts of ICOS ERIC and partly in the University of Lund. The effect of the Dutch unpaid membership contribution on the result has been eliminated from the 2021 results.

Table 4: Unspent funds in ICOS 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 €	90,428.15 €	122,153.04 €	212,581.19 €
2021 result	117,276.78 €	21,917.00 € -	90,404.43 € -	68,487.43 €
Accumulated by end 2021	307,381.81 €	410,847.61 €	711,237.57 €	1,122,085.18 €
Average three previous year cost		179,827.62 €	1,665,642.63 €	
The percentage of unspent funds per three years average cost		228.47%	42.70%	
Article 12.4 in the Financial Rules				

Central Facilities

Table 5 shows the results of the Central Facilities in 2021.

Table 5: Overview of Central Facilities

	ATC	ETC	OTC	FCL	CRL	Total CFs	Total CFs 2020
Station-based Contributions from ICOS ERIC	327 715 €	265 440 €	180 000 €	309 000 €	192 100 €	1 274 255 €	1,273,455 €
Host Contribution	1 514 933 €	779 855 €	976 000 €	1 060 000 €	540 000 €	4 870 788 €	4,808,686 €
Other				123 935 €	12 000 €	135 935 €	135,935 €
Total revenue	1 842 648 €	1 045 295 €	1 156 000 €	1 492 935 €	744 100 €	6 280 978 €	6,218,078 €
Salary costs	1 389 979 €	722 292 €	988 000 €	684 186 €	272 697 €	4 057 154 €	4,026,754 €
Equipment costs	188 731 €	32 755 €	169 000 €	40 567 €	39 584 €	470 637 €	386,737 €
Operating costs	165 921 €	161 367 €	102 000 €	292 122 €	288 252 €	1 009 663 €	944,163 €
Overhead costs	99 953 €	134 653 €	- €	80 363 €	64 414 €	379 383 €	379,383 €
Total Cost	1 844 584 €	1 051 067 €	1 259 000 €	1 097 238 €	664 947 €	5 916 836 €	5,737,037 €
Result of the year	- 1 936 €	- 5 772 €	- 103 000 €	395 696 €	79 153 €	364 141 €	481,041 €

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.

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 €	8 450.00 €	395 696.34 €	79 153.00 €
2021 result	- 1 936.00 €	- 5 772.22 €	- 103 000.00 €	395 696.34 €	
Accumulated by end 2021	2 029.00 €	664 544.56 €	285 742.51 €	1 198 731.25 €	129 327.00 €

Average three previous year cost **1 799 609.33** **959 175.40** **1 142 700.00** **1 189 598.04** **714 089.39**

The percentage **0.11 %** **69.28 %** **25.01 %** **100.77 %** **18.11 %**

Article 12.4 in the Financial Rules

National Networks

Table 7: Overview of the National Networks

	Belgium	Czech Rep.	Denmark	Finland	France	Germany	Italy	NL	Norway	Spain	Sweden	Switzerland	UK	JRC	Total 2021	Total 2020
Country																
Contribution	1,777,294 €	331,086 €	1,020,519 €	1,303,264 €	5,449,000 €	2,973,600 €	1,865,895 €	188,638 €	1,613,100 €	527,287 €	445,500 €	1,672,700 €	363,183 €		19,531,066 €	19,205,615 €
Other	80,000 €	- €	- €	- €	- €	120,000 €	7,100 €	373,089 €	25,200 €		2,113,100 €	- €	- €		2,718,489 €	1,882,485 €
Total revenue	1,857,294 €	331,086 €	1,020,519 €	1,303,264 €	5,449,000 €	3,093,600 €	1,872,995 €	561,727 €	1,638,300 €	527,287 €	2,558,600 €	1,672,700 €	363,183 €	- €	22,249,555 €	21,088,100 €
Total salary costs	1,130,232 €	80,470 €	565,618 €	341,412 €	3,622,000 €	1,759,400 €	861,043 €	371,089 €	1,155,000 €	69,713 €	1,310,100 €	1,309,100 €	263,999 €		12,839,176 €	12,637,271 €
Equipment costs	128,868 €	154,050 €	225,219 €	400,813 €	752,667 €	414,400 €	770,266 €	101,000 €	298,200 €	298,853 €	232,400 €	135,400 €	9,000 €		3,921,136 €	3,543,095 €
Operating costs	393,458 €	41,385 €	229,681 €	305,521 €	1,347,000 €	472,400 €	172,917 €	20,000 €	185,000 €	134,156 €	323,700 €	227,500 €	79,349 €		3,932,067 €	4,426,197 €
Overhead	114,142 €	55,181 €	- €	255,518 €	- €	447,400 €	73,850 €	26,638 €	- €	24,565 €	474,900 €	- €	12,000 €		1,484,194 €	1,411,807 €
Total Cost	1,766,700 €	331,086 €	1,020,519 €	1,303,264 €	5,721,667 €	3,093,600 €	1,878,076 €	518,727 €	1,638,200 €	527,287 €	2,341,100 €	1,672,000 €	364,348 €	- €	22,176,574 €	22,018,370 €
Result of the year	90,594 €	0 €	0 €	0 €	-272,667 €	0 €	-5,081 €	43,000 €	100 €	0 €	217,500 €	700 €	-1,165 €		72,981 €	-930,270 €

Total ICOS research infrastructure budget

The comprehensive overview of the ICOS research infrastructure report in 2021 (including the H2020 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	499 909 €	1 274 255 €	- €	1 774 164 €
Host contribution	1 781 082 €	4 870 788 €	19 205 615 €	25 857 484 €
Other	864 201 €	135 935 €	1 882 485 €	2 882 621 €
Total revenue	3 145 192 €	6 280 978 €	21 088 100 €	30 514 270 €
Salary costs	2 195 151 €	4 057 154 €	12 637 271 €	18 889 576 €
Equipment costs	17 241 €	470 637 €	3 543 095 €	4 030 973 €
Operating costs	554 495 €	1 009 663 €	4 426 197 €	5 990 355 €
Overheads	266 689 €	379 383 €	1 411 807 €	2 057 879 €
Total Cost	3 033 576 €	5 916 836 €	22 018 371 €	30 968 783 €

Detailed information of the Central Facilities

Table 9: ATMOSPHERE THEMATIC CENTRE Report 2021

		Report 2021	Budget 2021	Report 2020
REVENUE:				
R1	<i>Stationbased contributions from ICOS-ERIC</i>	339,815	339,815	327,715
R2	<i>National contribution France (cash)</i>	1,300,000	1,189,000	1,298,508
R3	<i>National contribution France (in-kind)</i>	0	0	0
R4	<i>National contribution Finland (cash)</i>	199,572	266,700	216,425
R5	<i>National contribution Finland (in-kind)</i>	0	0	0
R6	<i>Third party</i>	0	0	0
R7	<i>Other, donations</i>	0	0	0
R8	Total Revenue	1,839,387	1,795,515	1,842,648
COST:				
C1	<i>Salary costs</i>	1,391,822	1,329,400	1,389,979
C2	<i>Equipment costs</i>	128,300	140,800	188,731
C3	<i>Operating costs</i>	188,598	206,425	165,921
C4	<i>Overhead costs</i>	97,323	111,000	99,953
C5	Total Cost	1,806,043	1,787,625	1,844,584
T1	Result of the year (0,+/-)	33,344	7,890	-1,936
P1	<i>Total person months:</i>	175	134	163

Ratio between station-based contribution and national contribution:

18% / 82%

Explanatory notes:

Travel Cost: 7,502 €

Other explanatory notes:

No notes.

Table 10: ECOSYSTEM THEMATIC CENTRE Report 2021

		Report	Budget	Report
		2021	2021	2020
REVENUE:				
R1	<i>Stationbased contributions from ICOS-ERIC</i>	260,700	260,700	265,440
R2	<i>National contribution Italy (cash)</i>	136,000	180,000	100,000
R3	<i>National contribution Italy (in-kind)</i>	95,800	100,000	135,000
R4	<i>National contribution Belgium (cash)</i>	299,500	319,000	290,000
R5	<i>National contribution Belgium (in-kind)</i>	0	0	0
R6	<i>National contribution France (cash)</i>	127,900	180,240	232,738
R7	<i>National contribution France (in-kind)</i>	28,400	30,874	22,117
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	948,300	1,070,814	1,045,295
COST:				
C1	<i>Salary costs</i>	686,000	725,978	722,292
C2	<i>Equipment costs</i>	9,600	10,000	32,755
C3	<i>Operating costs</i>	173,900	222,070	161,367
C4	<i>Overhead costs</i>	88,600	134,262	134,653
C5	Total Cost	958,100	1,092,310	1,051,067
T1	Result of the year (0,+/-)	-9,800	-21,496	-5,772
P1	Total person months:	136	154	143

Ratio between station-based contribution and national contribution:

27% / 73%

Explanatory notes:

Travel Cost: 518 €

Other explanatory notes:

Italy: No notes.

Belgium: Changes in salary costs: minus 3 PM Bert Gielen for CMCC and minus 3 PM maternity leave Thi Minh Tu Nguyen, plus 14 PM technicians

France: No notes.

Table 11: OCEAN THEMATIC CENTRE Report 2021

		Report 2021	Budget 2021	Report 2020
REVENUE:				
R1	<i>Stationbased contributions from ICOS-ERIC</i>	180 000	187 450	179 200
R2	<i>National contribution Norway (cash)</i>	512 000	609 000	507 800
R3	<i>National contribution Norway (in-kind)</i>	143 000	62 000	85 100
R4	<i>National contribution UK (cash)</i>	0	0	0
R5	<i>National contribution UK (in-kind)</i>	321 000	321 000	321 000
R6	<i>Third party</i>	0	0	0
R7	<i>Other, donations</i>	0	0	0
R8	Total Revenue	1 156 000	1 179 450	1 093 100
COST:				
C1	<i>Salary costs</i>	988 000	944 000	957 600
C2	<i>Equipment costs</i>	169 000	0	85 100
C3	<i>Operating costs</i>	102 000	227 000	36 500
C4	<i>Overhead costs</i>	0	0	0
C5	Total Cost	1 259 000	1 171 000	1 079 200
T1	Result of the year (0,+/-)	-103 000	8 450	13 900
P1	Total person months:	75	72	81

Ratio between station-based contribution and national contribution:

16% / 84%

Explanatory notes:

Travel Cost: 15,000€

Other explanatory notes:

Norway: 1 EUR = 10.1633 NOK

UK: GBP 1 = 1.1636 EUR

Table 12: CENTRAL RADIOCARBON LABORATORY Report 2021

		Report 2021	Budget 2021	Report 2020
REVENUE:				
R1	<i>Stationbased contributions from ICOS-ERIC</i>	214,700	214,700	192,100
R2	<i>National contribution Germany (cash)</i>	590,000	620,000	540,000
R3	<i>National contribution Germany (in-kind)</i>	0	0	0
R8	<i>Third party</i>	10,000	10,000	12,000
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	814,700	844,700	744,100
COST:				
C1	<i>Salary costs</i>	311,536	322,000	272,697
C1.1	<i>Salary costs (incl. employer's contributions)</i>	311,536	322,000	272,697
C1.2	<i>Salary side costs</i>	0	0	0
C2	<i>Equipment costs</i>	13,442	20,000	39,584
C3	<i>Operating costs</i>	282,839	315,000	288,252
C3.1	<i>Travel</i>	601	10,000	2,080
C3.2	<i>Rent and running costs for buildings (e. g. electricity, heating, water)</i>	105,293	97,000	123,524
C3.3	<i>Consumables and other costs</i>	34,701	55,000	47,293
C3.4	<i>Assignments to third parties</i>	142,244	153,000	115,355
C4	<i>Overhead costs</i>	69,359	77,400	64,414
C5	Total Costs	677,176	734,400	664,947
T1	Result of the year (0,+/-)	137,524	110,300	79,153
P1	Total person months:	65	60	56

Ratio between station-based contribution and national contribution:

26% / 72%

Explanatory 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.

The bulk of the 2021 surplus was foreseen in the CRL budget of 2021 (planned surplus: 110k€) and the CRL 5-year financial plan (planned surplus: 122k€). This surplus serves to rebuild the CRL's unspent funds buffer, which will be used up again towards the end of the 5-year period.

Both plans assumed for 2021 a higher host contribution of 620k€ instead of the actual 590k€. Thus, in addition, to the planned surplus, there is an additional surplus of about 50'000€, which can be explained by lower expenses in travel, personnel, consumables, investments, assignments to third parties and hence the overhead for 2021.

Table 13: FLASK CALIBRATION FACILITY Report 2021

	Report	Budget	Report
	2021	2021	2020
REVENUE:			
R1	<i>Stationbased contributions from ICOS-ERIC</i>	329,400	330,900
R2	<i>National contribution Germany (cash)</i>	1,166,250	1,230,000
R3	<i>National contribution Germany (in-kind)</i>	0	0
R8	<i>Third party</i>	0	0
R9	<i>Other, donations</i>	38	123,935
R10	Total Revenue	1,495,688	1,492,935
COST:			
C1	Salary costs	822,339	850,000
C1.1	<i>Salary costs (incl. employer's contributions)</i>	822,339	684,186
C1.2	<i>Salary side costs</i>	0	0
C2	Equipment costs	32,798	80,000
C3	Operating costs	409,017	500,000
C3.1	<i>Travel</i>	1,877	1,052
C3.2	<i>Rent and running costs for buildings (e. g. electricity, heating, water)</i>	155,083	240,000
C3.3	<i>consumables and other costs</i>	252,057	123,197
C3.4	<i>Assignments to third parties</i>	0	0
C4	Overhead costs	147,676	151,000
C5	Total Costs	1,411,830	1,097,238
T1	Result of the year (0,+/-)	83,858	-20,100
P1	Total person months:	146	147
		123	

Ratio between station-based contribution and national contribution:

22% / 78%

Explanatory notes:

Travel cost: 1,877 €

Other explanatory notes:

Travel to ICOS Germany meeting and flask sampler field support.

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€).

Equity Ratio

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

Equity Ratio is Equity divided by Assets.

	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%

*The reason for the Equity Ratio being so low for the year 2021 is that Assets are significantly higher than previous years due to receiving the final payment for the project RINGO and it has not been distributed between the project beneficiaries. We also received the pre-finance payment for the project PAUL and it has not been distributed between project partners.