

ICOS RI Financial Report 2023

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ICOS


Integrated
Carbon
Observation
System

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Introduction

The year 2023 was the fourth year of the current five-year financial period (2020 – 2024). The financial situation is stable, the revenues have even increased due to two new members (Greece and Ireland) joining ICOS. The revenue increase has mainly happened at the National Networks level which passed the 25 Mio € mark for the first time in 2023. Revenues of ICOS ERIC and Central Facilities also slightly increased as consequence of the new members. Figure 1 shows the development of the revenues for ICOS core operations during the second financial five-year period so far.

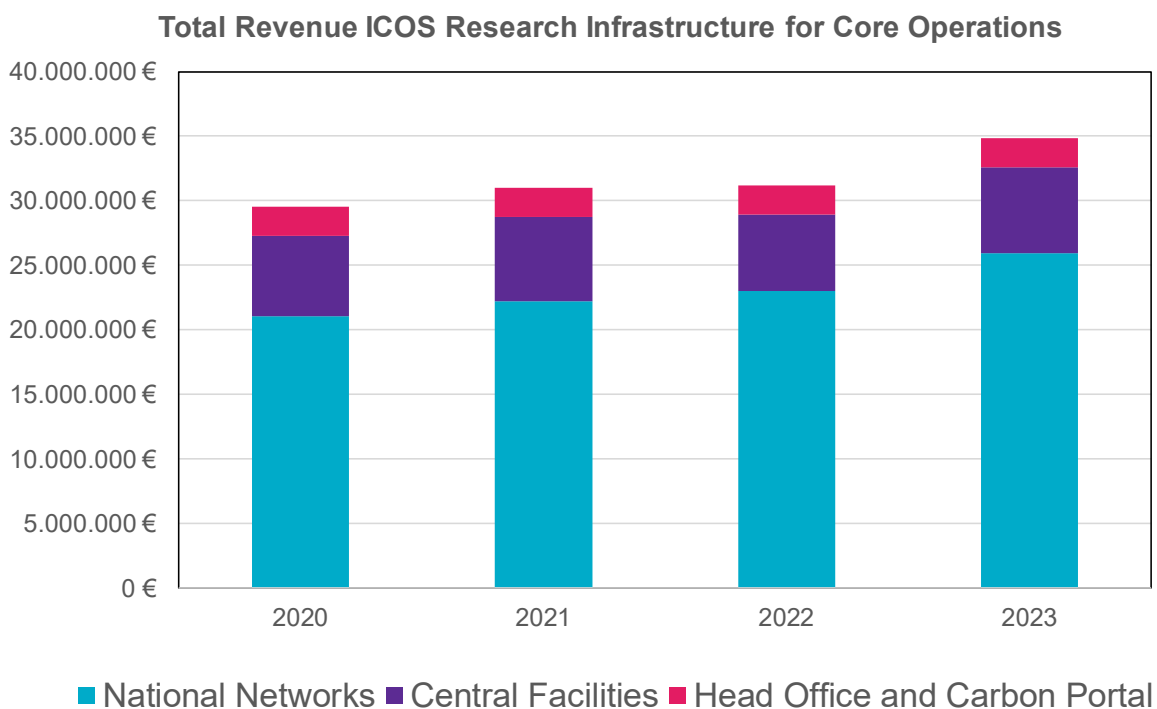


Figure 1: Total Core Operations of ICOS RI 2020 – 2023.

Unfortunately, the support has not been constant in all countries. Denmark has stopped the governmental support for ICOS resulting in a substantial deficit of the host institutions running the Danish ICOS stations and a withdrawal of stations by the end of 2023. In addition, the Danish membership contributions were not fully paid. The Director General and the Chair of the General Assembly have sent a letter to the Danish Minister of Science asking for clarification of the government's position.

General Overview

The following table provides an overview of the 2023 ICOS RI finances. Core funding for the operations was slightly above 35 Mio € of which 6.7% were used by Head Office and Carbon Portal, 18.8 % by Central Facilities and almost three quarters for the National Networks.

Table 1. Overview of the ICOS Income and expenses for the Head Office, Carbon Portal, the Central Facilities, and the National Networks

	Head Office and Carbon Portal	Central Facilities	National Networks	Grand Total
Core funding				
Membership Contributions	571 195	1 515 400	0	2 086 595
Host contributions (cash)	1 644 178	4 828 100	14 974 700	21 446 978
Host contributions (in kind)	7 010		9 075 000	9 082 010
Other	151 360	293 900	2 259 900	2 705 160
Total revenue	2 373 742	6 637 400	26 309 600	35 320 742
	6.7%	18.8%	74.5%	
Cost for core operations				
Salaries	1 605 694	4 056 600	11 695 333	17 357 627
Equipment	0	566 400	8 215 200	8 781 600
Operations	486 934	1 279 200	4 431 700	6 197 834
Overhead	159 085	503 800	1 992 300	2 655 185
Total Costs	2 251 714	6 406 000	26 334 533	34 992 247
Result of the year	122 029	231 400	-24 933	328 496
Total Person Months	276	583	1 820	2 680

This table doesn't contain revenues from projects since Horizon 2020 and Horizon Europe projects are supporting the research on further development of ICOS but not the core operations. The total person months of the entire research infrastructure show that ICOS RI provides about 220 full time positions. It can be expected that much more people are working for ICOS since many of them are working only part time for ICOS and have other duties in their host institutions.

ICOS ERIC

In total, Head Office and Carbon Portal turned over almost 4 Mio €, of which 1.6 Mio € have been related to projects. ICOS ERIC coordinates currently four projects. About one third of the Head Office personnel is funded by projects; in the Carbon Portal about half of the personnel is funded by projects. It should be noted that the project revenues and costs are estimates that become final after the closure of the project.

Table 2. Overview of the Head Office, Carbon Portal, and ICOS ERIC

	HO Core	HO Projects	Total HO	CP Lund	CP NL	CP (ERIC)	CP Projects	Total CP	HO + CP	through the ERIC
<i>Membership contributions to ICOS-ERIC</i>	309 416	0,00	309 416,00	0,00	0,00	261 779,00	0,00	261 779,00	571 195,00	571 195,00
<i>National contribution Finland</i>	913 357,83	0,00	913 357,83	0,00	0,00	0,00	0,00	0,00	913 357,83	913 357,83
<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
<i>National contribution Sweden (cash through FRIC)</i>	0,00	0,00	0,00	566 261,28	0,00	0,00	0,00	566 261,28	566 261,28	575 705,24
<i>National contribution Sweden (cash directly)</i>	0,00	0,00	0,00	87 117,12	0,00	0,00	0,00	87 117,12	87 117,12	0,00
<i>National contribution Netherlands (cash)</i>	0,00	0,00	0,00	0,00	27 441,46	0,00	0,00	27 441,46	27 441,46	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 (Science conference, Projects)</i>	6 528,03	832 588,60	839 116,63	0,00	71 394,18	73 437,35	790 950,69	935 782,22	1 774 898,85	912 553,98
Total Revenue	1 279 301,86	832 588,60	2 111 890,46	653 378,40	105 845,64	335 216,35	790 950,69	1 885 391,08	3 997 281,54	3 022 812,05
<i>Salary costs</i>	954 224,00	499 269,00	1 453 493,00	423 905,98	78 404,18	149 160,01	563 709,82	1 215 179,99	2 668 672,99	1 602 653,01
<i>Equipment costs</i>	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<i>Operating costs:</i>	402 644,10	192 336,90	594 981,00	43 633,34	0,00	40 656,72	56 487,34	140 777,40	735 758,40	635 637,72
<i>Travel</i>	69 682,95	75 070,13	144 753,08	4 725,31	0,00	15 644,25	14 787,86	35 157,42	179 910,50	160 397,33
<i>Services</i>	151 704,05	41 927,96	193 632,01	0,00	0,00	5 312,45	0,00	5 312,45	198 944,46	198 944,46
<i>Premises</i>	89 190,13	0,00	89 190,13	25 659,77	0,00	3 811,51	33 283,01	62 754,29	151 944,42	93 001,64
<i>Events</i>	69 213,22	38 252,04	107 465,26	0,00	0,00	11 701,30	0,00	11 701,30	119 166,56	119 166,56
<i>Other</i>	22 853,75	37 086,77	59 940,52	13 248,26	0,00	4 187,21	8 416,47	25 851,94	85 792,46	64 127,73
<i>Transfer to Lund</i>										571 386,80
<i>Overhead Costs</i>	0,00	140 982,70	140 982,70	131 643,85	27 441,46	0,00	170 753,53	329 838,85	470 821,55	140 982,70
<i>Difference from Unpaid Contributions</i>										21 988,37
Total Cost	1 356 868,10	832 588,60	2 189 456,70	599 183,17	105 845,64	189 816,73	790 950,69	1 685 796,24	3 875 252,94	2 972 648,60
Result of the year (0,+/-)	-77 566,24	0,00	-77 566,24	54 195,23	0,00	145 399,62	0,00	199 594,85	122 028,61	50 163,45

Detailed information of ICOS ERIC

Table 3. Overview of the Head Office figures (Final 2023, Budget 2023 and Final 2022)

		Report 2023			Budget 2023	Report 2022
REVENUE:		Core	Projects	Total	Total	Total
R1	Membership contributions to ICOS-ERIC	309,416	0	309,416	309,416	284,579
R2	Host Premium Contribution Finland	913,358	0	913,358	900,000	918,592
R3	Host Premium Contribution France	50,000	0	50,000	50,000	50,000
R8	Third party	0	0	0	0	0
R9	Other, donations	6,528	832,589	839,117	700,000	691,979
R10	Total Revenue	1,279,302	832,589	2,111,890	1,959,416	1,945,150
COST:						
C1	Salary costs	954,224	499,269	1,453,493	1,282,078	1,247,780
C2	Equipment costs	0	0	0	0	15,003
C3	Operating costs	402,644	192,337	594,981	665,000	763,295
	<i>Travel</i>	69,683	75,070	144,753	0	98,334
	<i>Services</i>	151,704	41,928	193,632	0	353,015
	<i>Premises</i>	89,190	0	89,190	0	83,434
	<i>Events</i>	69,213	38,252	107,465	0	218,010
	<i>Other</i>	22,854	37,087	59,941	0	10,502
C4	Overhead costs	0	140,983	140,983	0	0
C5	Total Costs	1,356,868	832,589	2,189,457	1,947,078	2,026,078
T1	Result of the year (0,+/-)	-77,566	0	-77,566	12,338	-80,928
P1	Total person months:	154	82	236	216	210
	Travel cost:	69,683	75,070	144,753		98,334

Table 4 : Overview of the Carbon Portal in ICOS ERIC numbers (Final 2023, Budget 2023 and Final 2022)

		Report	Budget	Report
		2023	2023	2022
REVENUE:				
R1	Membership contributions to ICOS-ERIC	261,779	261,779	240,766
R2		0	0	0
R3		0	0	0
R8	Third party	0	0	0
R9	Other, donations	73,437	41,500	77,306
R10	Total Revenue	335,216	303,279	318,072
COST:				
C1	Salary costs	149,160	216,000	175,847
C2	Equipment costs	0	45000	0
C3	Operating costs	40,657	35,000	81,433
	<i>Travel</i>	<i>15,644</i>	<i>25,000</i>	<i>6,974</i>
	<i>Services</i>	<i>5,312</i>	<i>0</i>	<i>0</i>
	<i>Premises</i>	<i>3,812</i>	<i>0</i>	<i>0</i>
	<i>Events</i>	<i>11,701</i>	<i>0</i>	<i>0</i>
	<i>Other</i>	<i>4,187</i>	<i>10,000</i>	<i>74,459</i>
C4	Overhead costs	0	0	0
C5	Total Costs	189,817	296,000	257,280
T1	Result of the year (0,+/-)	145,400	7,279	60,792
P1	Total person months:	12	18	12

Table 5: Unspent funds in ICOS ERIC

	Carbon Portal (Lund)	Carbon Portal (ERIC)	Head Office	ERIC Total
2016 result	92 173 €	199 089 €	711 485 €	910 574 €
2017 result	142 492 €		169 181 €	169 181 €
2018 result	63 562 €	27 202 €	- 216 331 € -	189 128 €
2019 result	- 109 279 €	72 211 €	15 154 €	87 365 €
2020 result	1 157 €	90 428 €	125 158 €	215 586 €
2021 result	117 277 €	21 917 €	- 90 404 € -	68 487 €
2022 result	- 59 000 €	89 510 €	- 46 819 €	42 691 €
2023 result	54 195 €	145 400 €	- 77 566 €	50 163 €
Accumulated by end 2023	302 577 €	645 757 €	589 857 €	1 217 945 €
Average three previous year cost		230 295	1 944 966	2 175 262
The percentage		280.40 %	30.33 %	55.99 %

Remark: the ERIC Total for 2023 does not match the sum of Carbon Portal ERIC and Head Office results due to unreceived membership contributions that have reduced the total result (see Table 2).

Central Facilities

Table 6. Over view of the Central Facilities

	ATC	ETC	OTC	FCL	CRL	Total CFs	Total CFs 2022
<i>Station-based Contributions from ICOS ERIC</i>	389 000	292 300	228 000	380 100	226 000	1 515 400	1 361 300
<i>Host Contribution</i>	1 567 200	766 600	738 000	1 166 300	590 000	4 828 100	4 562 800
<i>Other</i>	0	165 000	0	128 900	0	293 900	0
Total revenue	1 956 200	1 223 900	966 000	1 675 300	816 000	6 637 400	5 924 100
<i>Salary costs</i>	1 353 500	740 800	700 000	835 200	427 100	4 056 600	3 949 400
<i>Equipment costs</i>	118 900	190 300	115 000	136 200	6 000	566 400	250 700
<i>Operating costs</i>	233 900	163 200	77 000	508 200	296 900	1 279 200	1 396 800
<i>Overhead costs</i>	95 400	126 800	44 000	140 300	97 300	503 800	392 400
Total Cost	1 801 700	1 221 100	936 000	1 619 900	827 300	6 406 000	5 989 300
Result of the year	154 500	2 800	30 000	55 400	-11 300	231 400	-65 200
Total Person Months	163	142	64	142	72	583	574

Table 7. Unspent funds from the Central Facilities

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)

	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 €
2023 result	154,500.00 €	2,800.00 €	30,000.00 €	55,400.00 €	- 11,300.00 €
Accumulated by end 2023	205,996.00 €	632,728.78 €	375,192.51 €	787,351.91 €	307,619.00 €
Average three previous year cost	1,781,214.33 €	1,085,233.33 €	986,333.33 €	1,564,010.00 €	752,358.67 €
The percentage	11.56%	58.30%	38.04%	50.34%	40.89%

National Networks

Table 8: Overview of the National Networks

Country	Belgium	Czech Republic	Denmark	Finland	France	Germany	Greece	Hungary	Italy	Ireland	Netherlands	Norway	Spain	Sweden	Switzerland	United Kingdom	Total
REVENUE:																	
R1 <i>Host contribution (in-cash)</i>	1 704 600 €	411 200 €	30 000 €	1 519 900 €	0 €	1 585 000 €	0 €	142 700 €	3 985 000 €	544 300 €	601 200 €	963 200 €	1 040 800 €	1 016 000 €	968 600 €	462 200 €	14 974 700 €
R2 <i>Host contribution (in-kind)</i>	221 400 €	0 €	60 000 €	0 €	4 735 700 €	1 746 200 €	30 000 €	0 €	1 420 000 €	20 000 €	164 800 €	7 800 €	0 €	0 €	650 700 €	18 400 €	9 075 000 €
R3 <i>Third party</i>	190 000 €	0 €	300 000 €	0 €	200 000 €	248 200 €	5 000 €	0 €	0 €	150 000 €	30 000 €	0 €	0 €	1 025 000 €	65 700 €	0 €	2 213 900 €
R4 <i>Other, donations</i>	0 €	0 €	0 €	0 €	0 €	1 000 €	45 000 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	46 000 €
R10 Total Revenue	2 116 000 €	411 200 €	390 000 €	1 519 900 €	4 935 700 €	3 580 400 €	80 000 €	142 700 €	5 405 000 €	714 300 €	796 000 €	971 000 €	1 040 800 €	2 041 000 €	1 685 000 €	480 600 €	26 309 600 €
COST:																	
C1 <i>Salary costs</i>	1 245 800 €	99 900 €	317 333 €	427 900 €	2 316 000 €	1 818 600 €	30 000 €	47 300 €	1 210 000 €	223 200 €	507 300 €	779 800 €	244 600 €	777 800 €	1 379 400 €	270 400 €	11 695 333 €
C2 <i>Equipment costs</i>	79 500 €	191 300 €	0 €	536 100 €	1 245 700 €	729 200 €	0 €	87 500 €	3 800 000 €	290 000 €	155 900 €	0 €	541 300 €	440 000 €	106 300 €	12 400 €	8 215 200 €
C3 <i>Operating costs</i>	559 200 €	51 400 €	67 600 €	281 900 €	1 447 200 €	468 500 €	30 000 €	7 900 €	185 000 €	57 700 €	43 300 €	191 100 €	190 200 €	497 100 €	234 600 €	119 000 €	4 431 700 €
C4 <i>Overhead costs</i>	122 700 €	68 600 €	88 000 €	274 000 €	0 €	564 100 €	20 000 €	0 €	210 000 €	56 800 €	89 500 €	0 €	64 700 €	355 100 €	0 €	78 800 €	1 992 300 €
C10 Total Cost	2 007 200 €	411 200 €	472 933 €	1 519 900 €	5 008 900 €	3 580 400 €	80 000 €	142 700 €	5 405 000 €	627 700 €	796 000 €	970 900 €	1 040 800 €	2 070 000 €	1 720 300 €	480 600 €	26 334 533 €
T1 <i>Result of the year</i>	108 800 €	0 €	-82 933 €	0 €	-73 200 €	0 €	0 €	0 €	0 €	86 600 €	0 €	100 €	0 €	-29 000 €	-35 300 €	0 €	-24 933 €
P1 <i>Total person months:</i>	205	33	46	83	264	298	10	41	323	24	46	50	60	169	120	47	1 820

EXPLANATORY NOTES:

ICOS DENMARK: has been scaled down from new year 2024, and for the mainland Denmark been running at a bare minimum in 2023, whereas the Greenlandic Stations are running unchanged.

ICOS-IRELAND: Information provided is based on estimates using standard salaries and time allocated to ICOS as well as research funding.

ICOS-ITALY: The equipment costs are covered by specific national projects dedicated to the Research Infrastructures. Note also that from next years the costs analysis and reporting system will change and the numbers could be different.

ICOS-NORWAY: Exchange rate: 11,424

ICOS-SPAIN: Explanatory notes (Izaña):

Personnel includes 3 PhD Principal investigator 3% plus 3 Graduate Principal Investigator, 30%, 5%, 3% respectively and 4 Observer 3% and ICOS-Spain technician coordination. That is a total of 7PM.

Equipment: Nothing was bought

Operating cost: Observatory operating costs

Explanatory notes (El Arenosillo):

Personal includes 2 technician, 1 PhD, 1 graduate, PI

Equipment: calibration tanks from ICOS calibration lab and material to install the ICOS tanks.

Operating cost: material for the installation of the calibration tanks with the rotary valve and Picarro G2401 instrument.

Explanatory notes (Majadas de Tiétar):

CEAM does not receive direct revenues to finance the costs of the installation, they are financed with its own funds.

Explanatory notes (CaNOA-SOOP):

personnel includes 1 technician 12PM plus 2 full professor at 15% plus 1 Professor at 20%, that is in total 17.4PM

Equipment: pumps, flowmeter, portable computer

Operating const: reparation of sensors, calibration of sensors, shipping costs, open access publication

Explanatory notes (ESTOC):

Staff costs includes 1 Chief scientist (2 PM); 2 technicians for sensor calibration, telecommunication and buoys (3 PM); 2 management staff (3,42 PM); 1 data manager (6 PM); 1 quality control (0,47 PM); 4 persons for ESTOC glider preparation, deployment and piloting recovery (3,6PM); and 1 Innovation and industry service group lead (1,8 PM). Thus, staff costs totals 20,29 PM.

Equipment costs refers to acquisition costs of the glider autonom (359.700€) and Sea explorer (97,000€) used to ESTOC missions.

Operating costs refers to observatory maintenance costs (consumables, materials and services); use of vessels for glider operations and other research activities at ESTOC; repairs and calibrations of ESTOC equipment (buoys, sensors, ADCP); consumables and services for data management; laboratory maintenance, supplies and repairs; and telemetry and communication expenses for gliders and ESTOC buoys.

ICOS-SWEDEN: Explanatory notes:

We used exchange rate 1 Euro = 11,50 SEK

Revenue:

R1 Host premium contribution: Funding from The Swedish Research Council

R3 Third party: Cash funding from the consortium partners (= host universities and institutes of the stations). The negative result will be balanced by surplus from earlier years.

ICOS-SWITZERLAND: UniBE: The higher expenses are covered by the positive saldo from 2022.

Detailed information of the Central Facilities

Table 9: ATMOSPHERE THEMATIC CENTRE Report 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	389 000	405 000	355 600
R2	<i>National contribution France (cash)</i>	1 333 900	1 150 000	1 213 800
R3	<i>National contribution France (in-kind)</i>			
R4	<i>National contribution Finland (cash)</i>	233 300	264 000	180 700
R5	<i>National contribution Finland (in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	1 956 200	1 819 000	1 750 100
COST:				
C1	<i>Salary costs</i>	1 353 500	1 345 000	1 347 400
C2	<i>Equipment costs</i>	118 900	193 000	137 900
C3	<i>Operating costs</i>	233 900	158 000	175 200
C4	<i>Overhead costs</i>	95 400	109 000	75 400
C5	Total Cost	1 801 700	1 805 000	1 735 900
T1	Result of the year (0,+/-)	154 500	14 000	14 200
P1	<i>Total person months:</i>	163	156	171

Ratio between station-based contribution and national contribution:

20% / 80%

ATC Travel Costs: 40 741 €

Table 10: ATC France, Final numbers 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	317 475	339 040	292 475
R6	<i>National contribution France (cash)</i>	1 333 860	1 150 000	1 213 759
R7	<i>National contribution France (in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	1 651 335	1 489 040	1 506 234
COST:				
C1	<i>Salary costs</i>	1 224 191	1 200 000	1 248 431
C2	<i>Equipment costs</i>	75 328	150 000	94 380
C3	<i>Operating costs</i>	197 340	125 000	149 236
C4	<i>Overhead costs</i>			
C5	Total Cost	1 496 860	1 475 000	1 492 047
T1	Result of the year (0,+/-)	154 475	14 040	14 187
P1	<i>Total person months:</i>	143	132	154

Ratio between station-based contribution and national contribution:

19% / 81%

ATC France Travel Cost: 21 441 €

Table 11: ATC Finland, Final numbers 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	71 500	66 000	63 120
R2	<i>National contribution Finland (cash)</i>	233 324	264 000	180 687
R3	<i>National contribution Finland (in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	304 824	330 000	243 807
COST:				
C1	<i>Salary costs</i>	129 301	145 000	98 931
C2	<i>Equipment costs</i>	43 527	43 000	43 527
C3	<i>Operating costs</i>	36 572	33 000	25 964
C4	<i>Overhead costs</i>	95 424	109 000	75 385
C5	Total Cost	304 824	330 000	243 807
T1	Result of the year (0,+/-)	0	0	0
P1	Total person months:	20	24	17

Ratio between station-based contribution and national contribution:

23 % / 77%

ATC Finland Travel Cost: 19 300 €

Table 12: ECOSYSTEM THEMATIC CENTRE Report 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	292 300	292 300	264 900
R2	<i>National contribution Italy (cash)</i>	140 000	150 000	140 000
R3	<i>National contribution Italy (in-kind)</i>	141 000	110 000	122 000
R4	<i>National contribution Belgium (cash)</i>	307 200	320 000	307 000
R5	<i>National contribution Belgium(in-kind)</i>			
R6	<i>National contribution France (cash)</i>	151 300	138 300	181 600
R7	<i>National contribution France (in-kind)</i>	27 100	38 600	30 400
R8	<i>Third party</i>			
R9	<i>Other, donations</i>	165 000	300 000	
R10	Total Revenue	1 223 900	1 349 200	1 045 900
COST:				
C1	<i>Salary costs</i>	740 800	815 500	750 700
C2	<i>Equipment costs</i>	190 300	303 000	13 200
C3	<i>Operating costs</i>	163 200	206 700	204 900
C4	<i>Overhead costs</i>	126 800	123 400	107 700
C5	Total Cost	1 221 100	1 448 600	1 076 500
T1	Result of the year (0,+/-)	2 800	-99 400	-30 600
P1	Total person months:	142	151	141

Ratio between station-based contribution and national contribution:

28% / 72%

ETC Travel Costs: 21 109 €

Explanatory notes:

Italy: Overheads includes premises. The 165k under "Other, donation" all used for equipment for the ETC are covered by Italy in cash through a project (ITINERIS) dedicated to Environmental RIs. The project will end in 2025.

Belgium: the increase of PM respect to 2022 with a decrease of salary cost is due to parental leave of some senior PM replaced by junior staff to support the activities.

Table 13: ETC Italy, Final numbers 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	96 500	103 039	86 000
R2	<i>National contribution "Italy" (cash)</i>	140 000	150 000	140 000
R3	<i>National contribution "Italy" (in-kind)</i>	141 000	110 000	122 000
R8	<i>Third party</i>			
R9	<i>Other, donations</i>	165 000	300 000	0
R10	Total Revenue	542 500	663 039	348 000
COST:				
C1	<i>Salary costs</i>	274 400	311 000	254 800
C2	<i>Equipment costs</i>	167 400	300 000	2 600
C3	<i>Operating costs</i>	34 100	25 000	77 000
C4	<i>Overhead costs</i>	68 800	65 000	43 000
C5	Total Cost	544 700	701 000	377 400
T1	Result of the year (0,+/-)	-2 200	-37 961	-29 400
P1	Total person months:	76	91	72

Ratio between station-based contribution and national contribution:

26% / 74%

ETC Italy Travel costs: 11 000 €

Table 14: ETC Belgium Final numbers 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	96 500	97 628	87 000
R4	<i>National contribution Belgium (cash)</i>	307 200	320 000	307 000
R5	<i>National contribution Belgium(in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	403 700	417 628	394 000
COST:				
C1	<i>Salary costs</i>	345 642	394 451	352 000
C2	<i>Equipment costs</i>	22 900		8 500
C3	<i>Operating costs</i>	8 400	15 000	5 500
C4	<i>Overhead costs</i>	27 473	30 161	27 000
C5	Total Cost	404 415	439 612	393 000
T1	Result of the year (0,+/-)	-715	-21 984	1 000
P1	Total person months:	52	43	50

Ratio between station-based contribution and national contribution:

24% / 76%

ETC Belgium Travel costs: 6 700 €

Table 15: ETC France, Final numbers 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	99 300	91 633	91 860
R6	<i>National contribution France (cash)</i>	151 292	138 250	181 585
R7	<i>National contribution France (in-kind)</i>	27 121	38 568	30 371
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	277 713	268 451	303 816
COST:				
C1	<i>Salary costs</i>	120 784	110 000	143 861
C2	<i>Equipment costs</i>	0	3 000	2 055
C3	<i>Operating costs</i>	120 706	166 749	122 364
C4	<i>Overhead costs</i>	30 508	28 250	37 724
C5	Total Cost	271 998	307 999	306 004
T1	Result of the year (0,+/-)	5 715	-39 548	-2 188
P1	<i>Total person months:</i>	14	17	19

Ratio between station-based contribution and national contribution:

36% / 66%

ETC France Travel costs: 3 409 €

Table 16: OCEAN THEMATIC CENTRE Final numbers Report 2023

Central Facility:	Ocean Thematic Centre
date:	23 March 2024
compiled by:	Richard Sanders

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	228 000	236 400	187 000
R2	<i>National contribution Norway (cash)</i>	302 000	361 000	278 000
R3	<i>National contribution Norway (in-kind)</i>	115 000	103 000	32 000
R4	<i>National contribution United Kingdom (cash)</i>	321 000	0	0
R5	<i>National contribution United Kingdom (in-kind)</i>	0	321 000	321 000
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	966 000	1 021 400	818 000
COST:				
C1	<i>Salary costs</i>	700 000	816 000	690 000
C2	<i>Equipment costs</i>	115 000	12 500	37 000
C3	<i>Operating costs</i>	77 000	185 000	37 000
C4	<i>Overhead costs</i>	44 000	0	0
C5	Total Cost	936 000	1 013 500	764 000
T1	Result of the year (0,+/-)	30 000	7 900	54 000
P1	<i>Total person months:</i>	64	67	54
	<i>Travel cost:</i>	51 000	60 000	6 600

Ratio between station-based contribution and national contribution:

24% / 76%

OTC Travel costs: 51 000 €

Explanatory notes:

1. NORCE Salary is Sanders, Weber, Skjelvand and Steinhoff, 11 PM in total. NORCE Travel costs is 38 000€.
2. UiB Salary is data management, total 26 PMs. Other in kind is Access to labs in UiB (reported at eqpt costs). Uib Travel costs is 6 000 €.
3. UK Salary is 6 PMS at Exeter (5 Dalton, 1 Watson) and 21 at NOC in kind.
4. UoE Travel costs is 7 000 €. Travel/Expenses was claimed for 2 main events the OTC away day that supported x3 staff and the for the Oostende PCO2 Workshop that also supported x3 members of staff. We also paid for the refreshments at the OTC away day based in the UK.
5. Only UiB and UEXE report overheads separately.
6. Non Pay includes Gas Bottle scheme.
7. Travel includes attendance at WMO meetings, Station visits, MSA participation, including for MSA chairs, GA and RICOM attendance.
8. NOC Southampton costs are 21 PMs in kind from their technology programme in the general area of improving CO2 sensors.

Table 17: OTC Norway, Final numbers 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Membership contributions from ICOS-ERIC</i>	168,000	176,350	117,000
R6	<i>National contribution Norway (cash)</i>	302,000	361,000	278,000
R7	<i>National contribution Norway (in-kind)</i>	115,000	103,000	32,000
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	585,000	640,350	427,000
COST:				
C1	<i>Salary costs</i>	337,000	445,000	336,000
C2	<i>Equipment costs</i>	115,000	12,500	32,000
C3	<i>Operating costs</i>	70,000	175,000	28,000
C4	<i>Overhead costs</i>	32,000		
C5	Total Cost	554,000	632,500	396,000
T1	Result of the year (0,+/-)	31,000	7,850	31,000
P1	Total person months:	37	36	

Ratio between station-based contribution and national contribution:

29% / 71%

OTC Norway Travel Costs: 44 000 €

Table 18: OTC UK, Final numbers 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Membership contributions from ICOS-ERIC</i>	60,000	60,000	70,000
R6	<i>National contribution Uk (cash)</i>			
R7	<i>National contribution UK (in-kind)</i>	321,000	321,000	321,000
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	381,000	381,000	391,000
COST:				
C1	<i>Salary costs</i>	363,000	371,000	354,000
C2	<i>Equipment costs</i>			5,000
C3	<i>Operating costs</i>	7,000	10,000	9,000
C4	<i>Overhead costs</i>	12,000		
C5	Total Cost	382,000	381,000	368,000
T1	Result of the year (0,+/-)	-1,000	0,000	23,000
P1	Total person months:	27	31	

Ratio between station-based contribution and national contribution:

16% / 84%

OTC UK Travel Costs: 7 000 €

Table 19: FLASK CALIBRATION FACILITY Report 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	380 100	380 100	339 100
R2	<i>National contribution Germany (cash)</i>	1 166 300	1 166 300	1 166 300
R3	<i>National contribution Germany (in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>	128 900		
R10	Total Revenue	1 675 300	1 546 400	1 505 400
COST:				
C1	<i>Salary costs</i>	835 200	890 000	822 400
C2	<i>Equipment costs</i>	136 200	100 000	49 600
C3	<i>Operating costs</i>	508 200	507 000	659 500
C4	<i>Overhead costs</i>	140 300	165 000	128 800
C5	Total Cost	1 619 900	1 662 000	1 660 300
T1	Result of the year (0,+/-)	55 400	-115 600	-154 900
P1	Total person months:	142	149	145

Ratio between station-based contribution and national contribution:

25% / 75%

FCL Travel costs: 10 122,04 €

Explanatory note:

Travel: An international workshop on oxygen measurements and the WMO Global Greenhouse Gas Watch workshop have been attended.

Other trips were made to attend ICOS meetings (MSA Brussels, RICOM Antwerp, GA Offenbach) and for field support of a flask sampler.

The overhead is calculated as: 10% of salary costs paid by National contribution (Federal Ministry for Transportation). 25% flat rate on all direct costs paid by ICOS-ERIC membership contributions (as in H2020).

R9 (Other): In 2023 a significant share of the personal costs have been reimbursed to the ICOS budget that were devoted to the construction of a new series of ICOS flask samplers. These costs will be covered by the purchasers of these devices.

Table 20: CENTRAL RADIOCARBON LABORATORY Report 2023

		Report 2023	Budget 2023	Report 2022
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	226 000	226 000	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>			
R9	<i>Other, donations</i>			
R10	Total Revenue	816 000	816 000	804 700
COST:				
C1	<i>Salary costs</i>	427 100	462 000	338 900
C2	<i>Equipment costs</i>	6 000	88 000	13 000
C3	<i>Operating costs</i>	296 900	304 000	320 200
C4	<i>Overhead costs</i>	97 300	102 000	80 500
C5	Total Cost	827 300	956 000	752 600
T1	Result of the year (0,+/-)	-11 300	-140 000	52 100
P1	Total person months:	72	75	63

Ratio between station-based contribution and national contribution:

28% / 72%

CRL Travel costs: 8 187 €

Explanatory note:

Assignments to third parties include the cost for AMS 14C analyses and external IT support. The overheads are calculated as 20% of salary costs, travel and consumables.

The deficit in 2023 financial report is smaller than foreseen in the budget plan for two reasons:

- The 2023 budget included an investment of €70000 in a second graphitisation system, which was postponed to 2024.
- the personnel costs in 2023 are lower compared to the budget as the CRL laboratory head's working hours were assigned in part to the EU projects PAUL and CORSO.