

ICOS RI Financial Report 2024

Approved 22 May 2025
ICOS/GA24/16



ICOS

Integrated
Carbon
Observation
System

ICOS RI Financial Report 2024

For approval
21-22 May 2025
ICOS/GA24/16

Summary

This document contains the complete financial report of the Integrated Carbon Observation System Research Infrastructure.

Expected decision

The General Assembly approves the ICOS ERIC Financial Statement, takes note of the Financial Report of Central Facilities and National Networks and discharges the Director General from liability.

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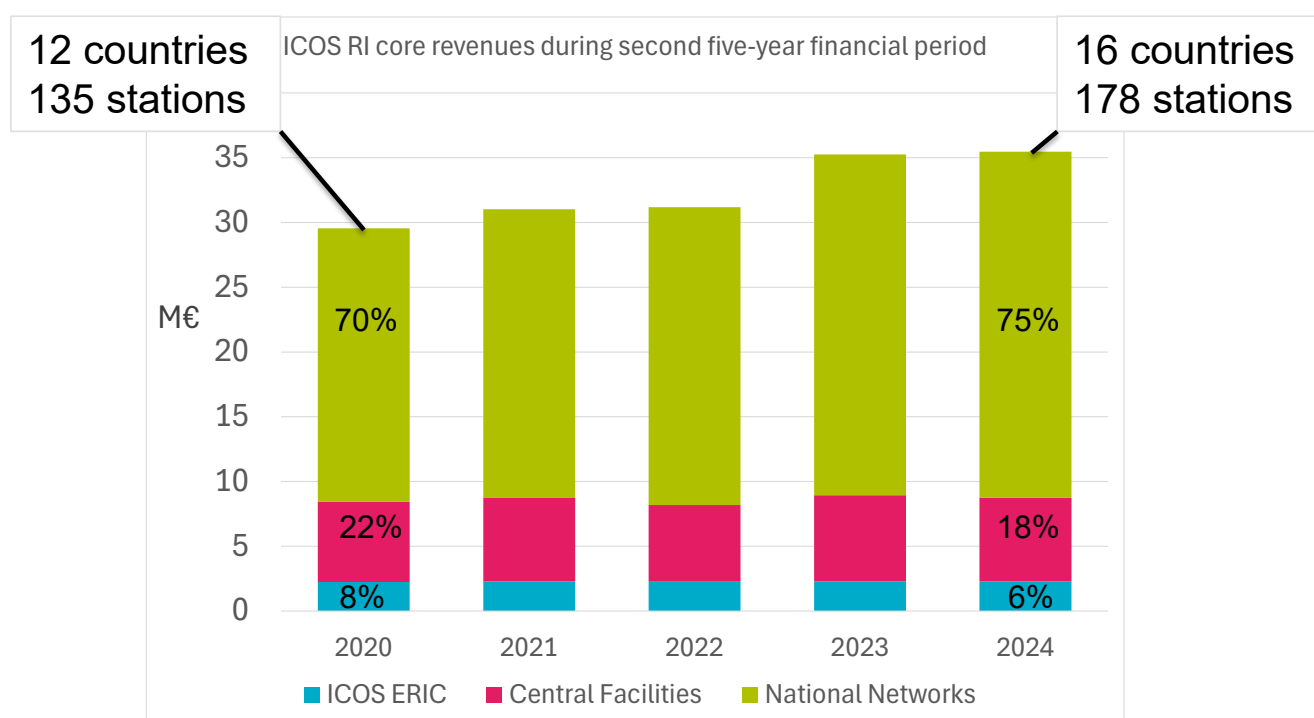
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Introduction

The year 2024 was the fifth year of the second five-year financial period (2020 – 2024). Therefore, it might be useful to provide some general insights on this financial period at the beginning of this report. In 2020, ICOS had 12 member and observer countries and 135 stations in all three networks. During the period four new members joined ICOS (Spain, Hungary, Greece and Ireland), Switzerland changed its status from observer to member. Now, at the end of the five-year period, ICOS has 16 member countries and 178 stations.

The overall revenues increased from ~29.5 M€ in 2020 to ~35.5 M€ in 2024 with the main increase at the National Networks level (from 21 M€ to more than 26 M€). 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.

Figure 1: Total Core Revenues of ICOS RI during the second five-year financial period.



The strong increase in stations and financial support to the National Networks changed the relative distribution of resources during the five-year period: National Networks increased their share of ICOS revenues from 70% to 75%, while the share of the Central Facilities decreased from 22% to 18% and the share of ICOS ERIC decreased from 8% to 6%. This shows that management efficiency has severely increased during the five-year period.

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 of the year 2024

The following table provides an overview of the 2024 ICOS RI finances. Core funding for the operations was well above 35 Mio € of which 7.3% were used by Head Office and Carbon Portal, 18.0 % 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

Integration	Head Office and Carbon Portal	Central Facilities	National Networks	Grand Total
Core funding				
Membership Contributions	571,195	1,598,791	0	2,169,986
Host contributions (cash)	1,699,861	4,595,287	13,498,683	19,793,831
Host contributions (in kind)	8,588		10,140,097	10,148,685
Other	333,079	247,000	3,011,027	3,591,106
Total revenue	2,612,723	6,441,078	26,649,807	35,703,608
	7.3%	18.0%	74.6%	
Cost for core operations				
Salaries	1,470,331	4,148,232	11,506,700	17,125,263
Equipment	557	811,289	8,054,731	8,866,578
Operations	1,102,087	1,205,696	4,757,594	7,065,377
Overhead	-10,653	533,238	2,400,168	2,922,753
Total Costs	2,562,322	6,698,454	26,719,193	35,979,970
Result of the year	50,401	-257,376	-69,386	-276,362
Total Person Months	342	530	1,711	2,583

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 215 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 more than 4 Mio €, of which almost 1.7 Mio € have been related to projects. ICOS ERIC coordinates currently four projects. About 40 % 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. Remark on the overheads in HO Core and HO Projects: Based on a suggestion by the Financial Committee the overheads from EU projects have are shown in the column HO Projects. Since they were used to compensate for operating costs which are shown in HO core, a negative number cost for overheads costs has been added there. This allows to compare the detailed Operation Costs in the last column "Through the ERIC" with the financial statement. In this column, the overhead costs don't show up anymore since they are included in the Operating Costs.

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	309,416	0	0	261,779	0	261,779	571,195	571,195
<i>National contribution Finland</i>	886,642	0	886,642	0	0	0	0	0	886,642	886,642
<i>National contribution France</i>	50,000	0	50,000	0	0	0	0	0	50,000	50,000
<i>National contribution Sweden (cash through ERIC)</i>	0	0	0	571,881	0	0	0	571,881	571,881	571,881
<i>National contribution Sweden (cash directly)</i>	0	0	0	87,117	0	0	0	87,117	87,117	0
<i>National contribution Netherlands (cash)</i>	0	0	0	0	104,221	0	0	104,221	104,221	0
<i>National contribution Netherlands (in-kind)</i>	0	0	0	0	8,588	0	0	8,588	8,588	0
<i>Third party (Science Conference Fees)</i>	281,702	0	281,702	0	0	0	0	0	281,702	281,702
<i>Other (Projects)</i>	0	950,357	950,357	0	0	51,377	720,605	771,982	1,722,339	1,001,734
Total Revenue	1,527,760	950,357	2,478,117	658,998	112,809	313,156	720,605	1,805,568	4,283,685	3,363,154
<i>Salary costs</i>	807,432	627,806	1,435,238	426,653	83,562	152,684	517,994	1,180,893	2,616,131	1,587,922
<i>Equipment costs</i>	557	23,908	24,465	0	0	0	0	0	24,465	24,465
<i>Operating costs:</i>	967,336	114,000	1,081,336	49,015	0	85,736	40,995	175,746	1,257,082	1,167,072
<i>Travel</i>	89,517	56,063	145,581	6,373	0	15,682	11,153	33,208	178,789	161,263
<i>Services</i>	108,126	0	108,126	0	0	18,767	0	18,767	126,893	126,893
<i>Premises</i>	97,705	0	97,705	23,251	0	3,949	25,961	53,161	150,866	101,654
<i>Events</i>	342,147	36,331	378,478	0	0	14,540	0	14,540	393,018	393,018
<i>Other</i>	329,840	21,606	351,446	19,391	0	32,798	3,881	56,070	407,516	384,244
<i>Transfer to Lund</i>										572,845
<i>Overhead Costs</i>	-184,643	184,643	0	144,743	29,247	0	161,616	335,606	335,606	0
<i>Difference from Unpaid Contributions</i>										19,500
Total Cost	1,590,682	950,357	2,541,039	620,411	112,809	238,420	720,605	1,692,245	4,233,284	3,371,805
Result of the year (0,+/-)	-62,922	0	-62,922	38,587	0	74,736	0	113,323	50,401	-8,650.95

Detailed information of ICOS ERIC

Table 3. Overview of the Head Office figures (Report 2024, Budget 2024 and Report 2023)

Head Office Core

Country: Finland

Date: April 23, 2025

Prepared by: Werner Kutsch, Tommi Pesonen, Leysan Karimova

		Report 2024	Budget 2024	Report 2023
REVENUE:				
R1	Membership contributions to ICOS-ERIC	309,416	309,416	309,416
R2	Host Premium Contribution Finland	886,642	900,000	913,358
R3	Host Premium Contribution France	50,000	50,000	50,000
R8	Third party	281,702	0	0
R9	Other, donations	0	100,000	6,528
R10	Total Revenue	1,527,760	1,359,416	1,279,302
COST:				
C1	Salary costs	807,432	800,000	954,224
C2	Equipment costs	557.44	0	0
C3	Operating costs	967,336	620,000	402,644
	Travel	89,517	0	69,683
	Services	108,126	0	151,704
	Premises	97,705	0	89,190
	Events	342,147	0	69,213
	Other	329,840	0	22,854
C4	Overhead costs	-184,643	0	0
C5	Total Costs	1,590,682	1,420,000	1,356,868
T1	Result of the year (0,+/-)	-62,922	-60,584	-77,566
P1	Total person months:	137	132	154
	Travel cost:	89517	77,000	69683

Explanations:

R8 Tird Party is the income of the science conference while C3 Events show the costs of the Science Conference. The negative result could have compensated by a higher conference fee (+100 – 120 €) but in this case less scientists would have participated.

The result of the year of -62 922 has been foreseen in the budget.

The core working time of the HO personnel has decreased since neither an evaluation nor complex planning for the upcoming five-year period were necessary. Therefore, the HO personnel worked more in projects.

Table 4: Overview of the Carbon Portal in ICOS ERIC numbers (Report 2024, Budget 2024 and Report 2023)

Carbon Portal ERIC

Country: Finland

Date: April 23, 2025

Prepared by: Werner Kutsch, Tommi Pesonen, Leysan Karimova

		Report 2024	Budget 2024	Report 2023
REVENUE:				
R1	Membership contributions to ICOS-ERIC	261,779	261,779	261,779
R2		0	0	0
R3		0	0	0
R8	Third party	0	0	0
R9	Other, donations	51,377	50,100	73,437
R10	Total Revenue	313,156	311,879	335,216
COST:				
C1	Salary costs	152,684	167,000	149,160
C2	Equipment costs	0	0	0
C3	Operating costs	85,736	25,000	40,657
	Travel	15,682	0	15,644
	Services	18,767	0	5,312
	Premises	3,949	0	3,812
	Events	14,540	0	11,701
	Other	32,798	0	4,187
C4	Overhead costs	0	0	0
C5	Total Costs	238,420	192,000	189,817
T1	Result of the year (0,+/-)	74,736	119,879	145,400
P1	Total person months:	12	12	12

Explanations:

R9 is related to EU project work done by the Carbon Portal Director.

Operating costs are higher than budgeted to reflect a fair share of workload and services costs for managing travel, projects and communication related to Carbon Portal Director.

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 €
2024 result	38,587 €	74,736 € -	62,922 € -	8,651 €
Accumulated by end 2024	341,164 €	720,493 €	526,935 €	1,209,293 €
Average three previous year cost		260,132	1,929,360	2,189,492
The percentage		276.97%	27.31%	55.23%

Remark: the ERIC Total for 2023 and 2024 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).

While ICOS ERIC has overall a slightly increasing amount of unspent funds during the second financial five-year period, the internal distribution changed a lot, since many common tasks such as e.g. evaluation costs (there were two very laborious evaluations during these years) were paid solely out of the HO budget while the distribution of the common contributions between HO and CP have not been changed.

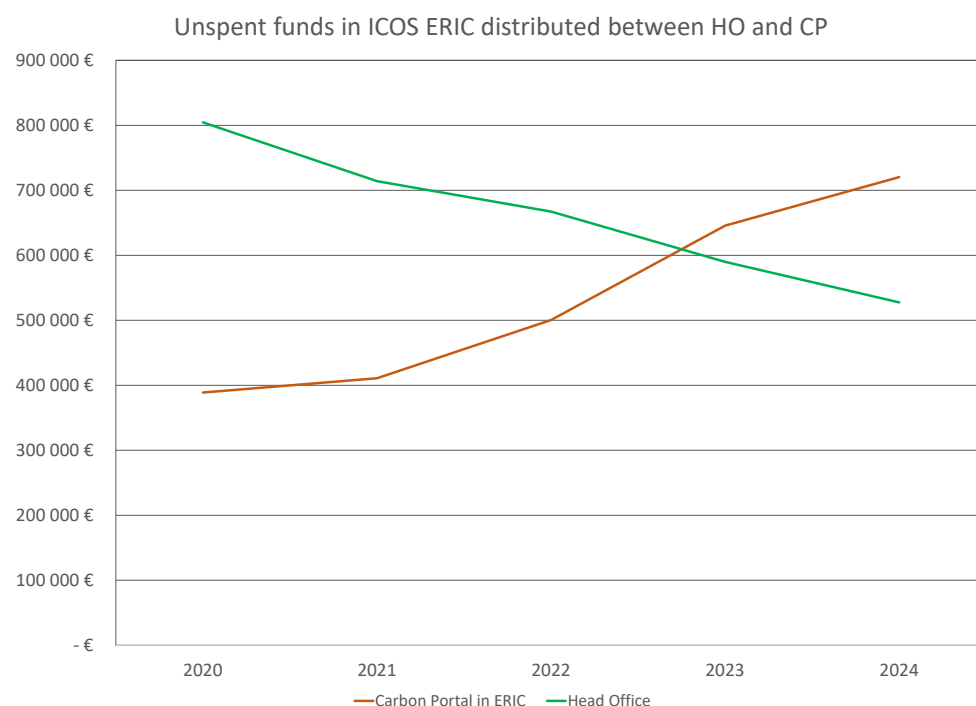


Table 6: Overview of the Carbon Portal in Lund figures (Report 2024, Budget 2024 and Report 2023)

Carbon Portal Core

Country: Sweden

Date: March 20, 2025

Prepared by: Alex Vermeulen

		Report Euro 2024	Report SEK 2024	Budget Euro 2024	Budget SEK 2024	Report 2023
REVENUE:						
R1	Membership contributions to ICOS-ERIC	0		0		0
R2	National contribution Sweden (cash through ERIC)	571,881	6,500,000	575,221	6,500,000	566,261
R3	National contribution Sweden (cash directly)	87,117	1,000,000	88,496	1,000,000	87,117
R8	Third party	0		0		0
R9	Other, donations	0		0		0
R10	Total Revenue	658,998	7,500,000	663,717	7,500,000	653,378
COST:						
C1	Salary costs	426,653	4,877,710	417,904	4,777,687	423,906
C2	Equipment costs	0		0		0
C3	Operating costs	49,015	560,364	34,500	394,422	43,633
	Travel	6,373	72,859	3,000	34,298	4,725
	Services	0		0		0
	Premises	23,251	265,817	21,500	245,799	25,660
	Events	0		0		0
	Other	19,391	221,688	10,000	114,325	13,248
C4	Overhead costs	144,743	1,654,774	232,394	2,656,844	131,644
C5	Total Costs	620,411	7,092,848	684,798	7,828,953	599,183
T1	Result of the year (0,+/-)	38,587	407,151	-21,081	-328,953	54,195
P1	Total person months:	71	71	79	79	0

Table 7: Overview of the Carbon Portal in Lund projects figures (Report 2024, Budget 2024 and Report 2023)

Carbon Portal Projects

Country: Sweden

Date: March 20, 2025

Prepared by: Alex Vermeulen

		Report 2024	Budget 2024	Report 2023
REVENUE:				
R1	Membership contributions to ICOS-ERIC	0	0	0
R2	National contribution Sweden (cash through ERIC)	0	0	0
R3	National contribution Sweden (cash directly)			
R8	Third party	0	0	0
R9	Other, donations	720,605	754,836	790,951
R10	Total Revenue	720,605	754,836	790,951
COST:				
C1	Salary costs	517,994	450,130	563,710
C2	Equipment costs	0	0	0
C3	Operating costs	40,995	48,741	56,487
	Travel	11,153	18,500	14,788
	Services	0	0	0
	Premises	25,961	27,000	33,283
	Events	0	0	0
	Other	3,881	3,241	8,416
C4	Overhead costs	161,616	255,965	170,754
C5	Total Costs	720,605	754,836	790,951
T1	Result of the year (0,+/-)	0	0	0
P1	Total person months:	85	84	0

Table 8: Overview of the Carbon Portal in Wageningen (Netherlands) figures (Report 2024, Budget 2024 and Report 2023)

Carbon Portal Netherlands

Country: Netherlands

date:

prepared by:

		Report 2024	Budget 2024	Report 2023
REVENUE:				
R1	Membership contributions to ICOS-ERIC	0	0	0
R2	National contribution Netherlands (cash)	104 221	83 904	27 441
R3	National contribution Netherlands (in-kind)	8 588	33 561	7 010
R8	Third party	0	0	0
R9	Other, donations	0	0	71 394
R10	Total Revenue	112 809	117 465	105 846
COST:				
C1	Salary costs	83 562	83 904	78 404
C2	Equipment costs	0	0	0
C3	Operating costs	0	0	0
	Travel	0	0	0
	Services	0	0	0
	Premises	0	0	0
	Events	0	0	0
	Other	0	0	0
C4	Overhead costs	29 247	33 561	27 441
C5	Total Costs	112 809	117 465	105 846
T1	Result of the year (0,+/-)	0	0	0
P1	Total person months:	14	14	14

Central Facilities

Table 9. Overview of the Central Facilities

	ATC	ETC	OTC	FCL	CRL	Total CFs	Total CFs 2024
<i>Station-based Contributions from ICOS ERIC</i>	415,035	287,560	267,296	391,600	237,300	1,598,791	1,515,400
<i>Host Contribution</i>	1,429,346	868,168	541,523	1,166,250	590,000	4,595,287	4,828,100
<i>Other</i>	0	247,000	0	0	0	247,000	293,900
Total revenue	1,844,381	1,402,728	808,819	1,557,850	827,300	6,441,078	6,637,400
<i>Salary costs</i>	1,312,109	826,500	640,188	921,368	448,067	4,148,232	4,056,600
<i>Equipment costs</i>	215,599	260,018	136,760	86,324	112,588	811,289	566,400
<i>Operating costs</i>	208,723	164,964	31,080	521,388	279,541	1,205,696	1,279,200
<i>Overhead costs</i>	95,304	153,442	16,540	166,105	101,847	533,238	503,800
Total Cost	1,831,735	1,404,924	824,568	1,695,184	942,043	6,698,454	6,406,000
Result of the year	12,646	-2,196	-15,749	-137,334	-114,743	-257,376	231,400
Total Person Months	141	130	44	148	67	530	567

Table 10. 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 €
2023 result	154,500.00 €	2,800.00 €	30,000.00 €	55,400.00 € -	11,300.00 €
2024 result	12,646.00 € -	2,196.00 € -	15,749.00 € -	137,334.14 € -	114,743.31 €
Accumulated by end 2024	218,642.00 €	630,532.78 €	359,443.51 €	650,017.77 €	192,875.69 €
Average three previous year cost	1,789,778.33 €	1,234,174.67 €	612,322.67 €	1,658,461.38 €	840,647.77 €
The percentage	12.22%	51.09%	58.70%	39.19%	22.94%

National Networks

Table 11. 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	Host contribution (in-cash)	1,239,097 €	423,542 €	25,000 €	1,543,575 €	0 €	1,740,000 €	0 €	0 €	4,070,000 €	544,300 €	401,839 €	277,500 €	688,338 €	1,022,100 €	1,102,300 €	421,092 €	13,498,683 €
R2	Host contribution (in-kind)	477,159 €	0 €	96,250 €	220,000 €	4,753,000 €	2,114,200 €	0 €	83,500 €	1,690,000 €	0 €	34,688 €	0 €	0 €	0 €	671,300 €	0 €	10,140,097 €
R3	Third party	342,147 €	0 €	0 €	167,932 €	162,000 €	147,000 €	0 €	0 €	0 €	150,000 €	298,598 €	0 €	0 €	1,588,000 €	67,300 €	0 €	2,922,977 €
R4	Other, donations	0 €	0 €	0 €	76,000 €	0 €	1,000 €	0 €	0 €	0 €	0 €	11,050 €	0 €	0 €	0 €	0 €	0 €	88,050 €
R10	Total Revenue	2,058,403 €	423,542 €	121,250 €	2,007,507 €	4,915,000 €	4,002,200 €	0 €	83,500 €	5,760,000 €	694,300 €	746,175 €	277,500 €	688,338 €	2,610,100 €	1,840,900 €	421,092 €	26,649,807 €
COST:																		
C1	Salary costs	1,357,893 €	102,942 €	75,000 €	572,517 €	2,559,000 €	1,947,800 €	0 €	56,100 €	1,280,000 €	223,186 €	473,853 €	199,100 €	260,862 €	818,900 €	1,394,900 €	184,648 €	11,506,700 €
C2	Equipment costs	117,156 €	197,068 €	15,000 €	645,834 €	993,000 €	961,100 €	0 €	0 €	3,470,000 €	290,000 €	151,181 €	0 €	84,058 €	920,900 €	198,200 €	11,234 €	8,054,731 €
C3	Operating costs	417,441 €	52,942 €	31,250 €	456,502 €	1,364,000 €	487,000 €	0 €	18,200 €	486,000 €	57,715 €	23,954 €	78,400 €	254,760 €	689,700 €	247,600 €	92,130 €	4,757,594 €
C4	Overhead costs	80,088 €	70,590 €	0 €	275,655 €	0 €	606,300 €	0 €	9,200 €	524,000 €	56,810 €	97,187 €	0 €	88,658 €	458,600 €	0 €	133,080 €	2,400,168 €
C10	Total Cost	1,972,578 €	423,542 €	121,250 €	1,950,507 €	4,916,000 €	4,002,200 €	0 €	83,500 €	5,760,000 €	627,711 €	746,175 €	277,500 €	688,338 €	2,888,100 €	1,840,700 €	421,092 €	26,719,193 €
T1	Result of the year	85,825 €	0 €	0 €	57,000 €	-1,000 €	0 €	0 €	0 €	0 €	66,589 €	0 €	0 €	0 €	-278,000 €	200 €	0 €	-69,386 €
P1	Total person months:	196	31	10	104	229	312	0	37	310	24	36	10	72	186	130	24	1,711

EXPLANATORY NOTES:

ICOS DENMARK: So far only stations run by DTU and University of Copenhagen included (1 Class 1 DK-Sor, 3 associated, DK-RCW, NUUK and Disco). The stations run at a minimum costs, renewal of deprecated equipment was not possible (the reduction of value is not included in the cost breakdown)

ICOS-FINLAND: UEF: Operating costs include electricity, snow removal, accomondation in Hyytiälä. Two additional electricity bills (for electricity used used in 2024) was paid in 2025:

ICOS-FRANCE: Overhead included in salary costs

ICOS-GERMANY: Contains financial reports from all 18 partner institutions in ICOS Germany

ICOS-HUNGARY: Calculated at the exchange rate of 410.09 HUF/EUR (31 Dec 2024). The table does not contain the membership contributions (34,636.68 EUR).

ICOS-ITALY: The reported values include fundings related to the ITINERIS project, which will conclude in October 2025. Hence, we expect a 60–70% reduction in this numbers in the following financial seasons.

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

ICOS-NORWAY: All expenses are in NOK. We have used a 2024 average exchange rate of 11.635 NOK to 1 EUR. Total person months is calculated based on an average monthly cost across partner institutions.

ICOS-SPAIN: Explanatory notes (Izaña): Personnel includes 1 Principal investigator 3% plus 4 Graduate Principal Investigator, 50%, 5%, 5%, 3% respectively and 4 Observer 3% and ICOS-Spain technician coordination. That is a total of 21PM. Equipment: Nothing was bought; Operating cost: Observatory operating costs.

Explanatory notes (El Arenosillo): Personal includes 2 technician, 1 PhD, 1 graduate, PI; Operating cost: Repair of the Picarro, maintenance of meteorological sensors, fix of the laboratory air conditioning system, materials for the adaptation, of the drying system, and replacement of three supports holding the meteorological sensors on the 100m tower 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 professors 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 (3 PM); 1 technician for sensor calibration, telecommunication and buoys (3 PM); 2 management staff (5,13 PM); 1 data manager (0,4 PM); 1 quality control (1,2 PM); 3 persons for ESTOC glider preparation, deployment and piloting recovery (3,88PM); and 1 technician/scientific for observation (0,8PM) and 1 technician/scientific at laboratory(0,5PM). Thus, staff costs total 17,91 PM. Equipment costs: it refers to acquisition costs for sensors, flotation collar, rudders for glider, datalogger and acoustic system for data transmission. Operating costs: It refers to observatory maintenance costs (consumables, materials and services); repairs and calibrations of ESTOC equipment (buoys, sensors, anchoring); consumables and services for data management; travels; laboratory maintenance, supplies and repairs; and telemetry and communication expenses for gliders and ESTOC buoys.

Explanatory notes (CIBA): CIBA station is in the process of being assembled and put into operation.

ICOS-SWEDEN: We used exchange rate 1 Euro = 11,43 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).

Detailed information of the Central Facilities

Table 12. ATMOSPHERE THEMATIC CENTRE Financial Plan 2024

		Report 2024	Budget 2024	Report 2023
REVENUE:				
	<i>Stationbased contribution from ICOS-ERIC</i>	415,035	415,035	389,000
R1				
R2	<i>National contribution France (cash)</i>	1,220,000	1,200,000	1,333,900
R3	<i>National contribution France (in-kind)</i>	0	0	0
R4	<i>National contribution Finland (cash)</i>	209,346	265,000	233,300
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	1,844,381	1,880,035	1,956,200
COST:				
C1	<i>Salary costs</i>	1,312,109	1,350,000	1,353,500
C2	<i>Equipment costs</i>	215,599	222,500	118,900
C3	<i>Operating costs</i>	208,723	183,000	233,900
C4	<i>Overhead costs</i>	95,304	110,000	95,400
C5	Total Cost	1,831,735	1,865,500	1,801,700
T1	Result of the year (0,+/-)	12,646	14,535	154,500
P1	<i>Total person months:</i>	141	164	163
	<i>Travel cost:</i>	31,310	25,000	40,741

Ratio between station-based contribution and national contribution:

23% / 77%

Explanatory notes:

Travel Cost: 31,310 €

Table 13. ATMOSPHERE THEMATIC CENTRE Financial Report, Finland 2024

		Report	Budget	Report
		2024	2024	2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	70 500	70 500	71 500
R2	<i>National contribution "Finland" (cash)</i>	209 346	265 000	233 324
R3	<i>National contribution "Finland" (in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	279 846	335 500	304 824
COST:				
C1	<i>Salary costs</i>	131 274	150 000	129 301
C2	<i>Equipment costs</i>	20 723	42 500	43 527
C3	<i>Operating costs</i>	32 545	33 000	36 572
C4	<i>Overhead costs</i>	95 304	110 000	95 424
C5	Total Cost	279 846	335 500	304 824
T1	Result of the year (0,+/-)	0	0	0
P1	<i>Total person months:</i>	21	24	20
		14 460	15 000	19 300

Ratio between station-based contribution and national contribution:

25% / 75%

Explanatory notes:

Travel Cost: 14,460€

Table 14. ATMOSPHERE THEMATIC CENTRE Financial Report, France 2024

		Report	Budget	Report
		2024	2024	2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	344 535	344 535	317 475
R6	<i>National contribution France (cash)</i>	1 220 000	1 200 000	1 333 860
R7	<i>National contribution France (in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	1 564 535	1 544 535	1 651 335
COST:				
C1	<i>Salary costs</i>	1 180 835	1 200 000	1 224 191
C2	<i>Equipment costs</i>	194 876	180 000	75 328
C3	<i>Operating costs</i>	176 178	150 000	197 340
C4	<i>Overhead costs</i>			
C5	Total Cost	1 551 889	1 530 000	1 496 859
T1	Result of the year (0,+/-)	12 646	14 535	154 476
P1	<i>Total person months:</i>	121	140	143
	<i>Travel cost:</i>	16 850	8 000	21 441

Ratio between station-based contribution and national contribution:

22% / 78%

Explanatory notes:

Travel Cost: 16,850€

Table 15. ECOSYSTEM THEMATIC CENTRE Financial Report 2024

		Report 2024	Budget 2024	Report 2023
REVENUE:				
	<i>Stationbased contribution from ICOS-ERIC</i>	287,560	287,560	292,300
R1				
R2	<i>National contribution Italy (cash)</i>	152,000	150,000	140,000
R3	<i>National contribution Italy (in-kind)</i>	128,000	120,000	141,000
R4	<i>National contribution Belgium (cash)</i>	320,000	320,000	307,200
R5	<i>National contribution Belgium(in-kind)</i>	0	0	0
R6	<i>National contribution France (cash)</i>	238,073	188,250	151,300
R7	<i>National contribution France (in-kind)</i>	30,095	108,456	27,100
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	247,000	200,000	165,000
R10	Total Revenue	1,402,728	1,374,266	1,223,900
COST:				
C1	<i>Salary costs</i>	826,500	844,000	740,800
C2	<i>Equipment costs</i>	260,018	218,000	190,300
C3	<i>Operating costs</i>	164,964	260,718	163,200
C4	<i>Overhead costs</i>	153,442	134,411	126,800
C5	Total Cost	1,404,924	1,457,129	1,221,100
T1	Result of the year (0,+/-)	-2,196	-82,863	2,800
P1	<i>Total person months:</i>	130	159	142
	<i>Travel cost:</i>	21,000	21,000	21,109

Ratio between station-based contribution and national contribution:

25% / 75%

Explanatory notes:

France: exceptional INRAE funding as agreed in the last GA; chemical analysis costs not updated (for the last year, next year will be updated).

Travel Cost: 21,000€

Table 16. ECOSYSTEM THEMATIC CENTRE Financial Report Italy 2024

		Report	Budget	Report
		2024	2024	2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	95 300	81 149	96 500
R2	<i>National contribution Italy (cash)</i>	152 000	150 000	140 000
R3	<i>National contribution Italy (in-kind)</i>	128 000	120 000	141 000
R8	<i>Third party</i>			
R9	<i>Other, donations</i>	247 000	200 000	165 000
R10	Total Revenue	622 300	551 149	542 500
COST:				
C1	<i>Salary costs</i>	307 700	310 000	274 400
C2	<i>Equipment costs</i>	248 000	200 000	167 400
C3	<i>Operating costs</i>	30 200	25 000	34 100
C4	<i>Overhead costs</i>	76 000	67 000	68 800
C5	Total Cost	661 900	602 000	544 700
T1	Result of the year (0,+/-)	-39 600	-50 851	-2 200
P1	<i>Total person months:</i>	73	95	76
	<i>Travel cost:</i>	11 100	8 000	11 000

Ratio between station-based contribution and national contribution:

25% / 75%

Explanatory notes:

Travel Cost: 11,100€

Table 17. ECOSYSTEM THEMATIC CENTRE Financial Report Belgium 2024

		Report	Budget	Report
		2024	2024	2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	95 300	81 149	96 500
R4	<i>National contribution Belgium (cash)</i>	320 000	320 000	307 200
R5	<i>National contribution Belgium(in-kind)</i>			
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	415 300	401 149	403 700
COST:				
C1	<i>Salary costs</i>	360 268	384 000	345 642
C2	<i>Equipment costs</i>	12 018	15 000	22 900
C3	<i>Operating costs</i>	12 932	5 000	8 400
C4	<i>Overhead costs</i>	35 401	29 161	27 473
C5	Total Cost	420 618	433 161	404 415
T1	Result of the year (0,+/-)	-5 318	-32 012	-715
P1	<i>Total person months:</i>	37	38	52
	<i>Travel cost:</i>	5 000	6 000	6 700

Ratio between station-based contribution and national contribution:

23% / 77%

Explanatory notes:

Travel Cost: 5,000€

Table 18. ECOSYSTEM THEMATIC CENTRE Financial Report France 2024

		Report	Budget	Report
		2024	2024	2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	96 960	125 262	99 300
R6	<i>National contribution France (cash)</i>	238 073	188 250	151 292
R7	<i>National contribution France (in-kind)</i>	30 095	108 456	27 121
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	365 128	421 968	277 713
COST:				
C1	<i>Salary costs</i>	158 532	150 000	120 784
C2	<i>Equipment costs</i>	0	3 000	0
C3	<i>Operating costs</i>	121 832	230 718	120 706
C4	<i>Overhead costs</i>	42 041	38 250	30 508
C5	Total Cost	322 405	421 968	271 998
T1	Result of the year (0,+/-)	42 723	0	5 715
P1	<i>Total person months:</i>	20	26	14
	<i>Travel cost:</i>	4 895	7 000	3 409

Ratio between station-based contribution and national contribution:

27% / 73%

Explanatory notes:

Travel Cost: 4,895€

Table 19. OCEAN THEMATIC CENTRE Financial Report 2024

		Report 2024	Budget 2024	Report 2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	267,296	236,000	228,000
R2	<i>National contribution Norway (cash)</i>	84,526	166,000	302,000
R3	<i>National contribution Norway (in-kind)</i>	83,997	90,000	115,000
R4	<i>National contribution United Kingdom (cash)</i>	0	0	321,000
R5	<i>National contribution United Kingdom (in-kind)</i>	373,000	373,000	0
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	808,819	865,000	966,000
COST:				
C1	<i>Salary costs</i>	640,188	772,000	700,000
C2	<i>Equipment costs</i>	136,760	165,000	115,000
C3	<i>Operating costs</i>	31,080	107,000	77,000
C4	<i>Overhead costs</i>	16,540	28,000	44,000
C5	Total Cost	824,568	1,072,000	936,000
T1	Result of the year (0,+/-)	-15,749	-207,000	30,000
P1	<i>Total person months:</i>	44	67	48
	<i>Travel cost:</i>	24,395	42,000	51,000

Ratio between station-based contribution and national contribution:

33% / 67%

Explanatory notes:

OTC-NORWAY: **OTC-NORWAY:** 1. NORCE Salary is Sanders (3mo), Skjelvan (2Mo) and Steinhoff, (4PM) = 9 PM in total; 2. Travel includes 5 MSA members to attend workshop in Villefranche, Sanders travel to RICOMS, conferences and GA, Steinhoff travel associated with station support and visting Bergen; 3. Non pay includes expenses to set up lowered sampler / station calibration system and publication fees.Travel costs: 17141 EUR.

UiB: Salary costs were very low at UiB as the staff due to activity winding down there as the data function for the OTC transferred to VLIZ. The payment from HO in 2024, to cover work undertaken in 2023, should have been covered by NORCE. We are in the process of returning this sum to HO from UiB and then transferring funds from NORCE to UiB to cover this and the work undertaken in 2024 that was not covered by the Norwegian contribution. We will report these transfers in the 2025 report due in spring 2026'. Travel costs : 254 EUR

OTC-UK: UoE: Travel/Expenses was claimed for 4 main events the OTC away day in Bergen, Norway that supported x4 UK staff from University of Exeter and NOC, x1 staff to attend the ICOS Science Conference, x1 Staff to attend the RICOM meeting in Venice, x1 Staff to attend the MSA Training/Meeting in Villegfrance. There were costs incurred for equipment on a new laptop for Dalton due to previous laptop failing. The overspend has been taken from underspend from previous years. Travel costs: 7000 EU

NOC southampton costs are 25 PMs in kind from their technology programme in the general area of improving CO2 sensors. All NOC travel covered by Exeter. Travel costs: 0 EUR

Travel Cost: 24,395€

Table 20. OCEAN THEMATIC CENTRE Financial Report Norway 2024

		Report	Budget	Report
		2024	2024	2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	207 296	176 000	168 000
R2	<i>National contribution "Norway" (cash)</i>	84 526	166 000	302 000
R3	<i>National contribution "Norway" (in-kind)</i>	83 997	90 000	115 000
R8	<i>Third party</i>			
R9	<i>Other, donations</i>			
R10	Total Revenue	375 819	432 000	585 000
COST:				
C1	<i>Salary costs</i>	213 717	340 000	337 000
C2	<i>Equipment costs</i>	134 465	165 000	115 000
C3	<i>Operating costs</i>	20 687	90 000	70 000
C4	<i>Overhead costs</i>	0	28 000	32 000
C5	Total Cost	368 869	623 000	554 000
T1	Result of the year (0,+/-)	6 950	-191 000	31 000
P1	<i>Total person months:</i>	13	35	21
	<i>Travel Cost:</i>	17 395	26 000	44 000

Ratio between station-based contribution and national contribution:

55% / 45%

Explanatory notes:

Travel Cost: 17,395€

Table 21. OCEAN THEMATIC CENTRE Financial Report United Kingdom 2024

		Report	Budget	Report
		2024	2024	2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	60 000	60 000	60 000
R4	<i>National contribution United Kingdom (cash)</i>	0		0
R5	<i>National contribution United Kingdom(in-kind)</i>	373 000	373 000	321 000
R8	<i>Third party</i>	0		
R9	<i>Other, donations</i>	0		
R10	Total Revenue	433 000	433 000	381 000
COST:				
C1	<i>Salary costs</i>	426 471	432 000	363 000
C2	<i>Equipment costs</i>	2 295		
C3	<i>Operating costs</i>	10 393	17 000	7 000
C4	<i>Overhead costs</i>	16 540		12 000
C5	Total Cost	455 699	449 000	382 000
T1	Result of the year (0,+/-)	-22 699	-16 000	-1 000
P1	<i>Total person months:</i>	31	25	27
	<i>Travel cost:</i>	7 000	16 000	7 000

Ratio between station-based contribution and national contribution:

14% / 86%

Explanatory notes:

Travel Cost: 7,000€

Table 22. CENTRAL RADIOCARBON LABORATORY Financial report 2024

		Report 2024	Budget 2024	Report 2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	237,300	237,300	226,000
R2	<i>National contribution Germany (cash)</i>	590,000	590,000	590,000
R3	<i>National contribution Germany (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	827,300	827,300	816,000
COST:				
C1	<i>Salary costs</i>	448,067	451,000	427,100
C2	<i>Equipment costs</i>	112,588	12,000	6,000
C3	<i>Operating costs</i>	279,541	325,000	296,900
C4	<i>Overhead costs</i>	101,847	104,000	97,300
C5	Total Cost	942,043	892,000	827,300
T1	Result of the year (0,+/-)	-114,743	-64,700	-11,300
P1	<i>Total person months:</i>	67	63	72
	<i>Travel cost:</i>	11,609	11,000	8,200

Ratio between station-based contribution and national contribution:

29% / 71%

Explanatory notes:

Assignments to third parties: Include the cost for AMS 14C analysis and external IT support

The overhead is calculated as: 20% salary costs, travel and consumables

Equipment costs higher than planned due to: New graphitisation 1st part (70k€); CO2 extraction line (20k€); IT hardware (6k€) for more details please refer to the CRL work report 2024

Travel Cost: 11,609€

Table 23. FLASK CALIBRATION LABORATORY Financial Report 2024

		Report 2024	Budget 2024	Report 2023
REVENUE:				
R1	<i>Stationbased contribution from ICOS-ERIC</i>	391,600	391,600	380,100
R2	<i>National contribution Germany (cash)</i>	1,166,250	1,166,250	1,166,300
R3	<i>National contribution Germany (in-kind)</i>	0	0	0
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	70,000	128,900
R10	Total Revenue	1,557,850	1,627,850	1,675,300
COST:				
C1	<i>Salary costs</i>	921,368	950,000	835,200
C2	<i>Equipment costs</i>	86,324	20,000	136,200
C3	<i>Operating costs</i>	521,388	542,000	508,200
C4	<i>Overhead costs</i>	166,105	173,000	140,300
C5	Total Cost	1,695,184	1,685,000	1,619,900
T1	Result of the year (0,+/-)	-137,334	-57,150	55,400
P1	<i>Total person months:</i>	148	149	142
	<i>Travel cost:</i>	10,410	12,000	10,100

Ratio between station-based contribution and national contribution:

25% / 75%

Explanatory notes:

The 22nd WMO/IAEA Meeting on Carbon Dioxide, Other Greenhouse Gases, and Related Tracers Measurement Techniques (GGMT) was attended by A. Jordan and M. Erritt. Other trips were made to attend ICOS meetings (MSA Utrecht, RICOM Venice, GA Debrecen/Budapest) and for field support of 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

R9 (Other): Expected other income for the 2024 budget had already been credited end of 2023. This had resulted in a positive result of the year for 2023 and a more negative

C2 (Equipment costs): The failure of the main CO₂/CH₄ analyser for the calibration laboratory required immediate replacement which had not been included in the budget plan

Travel Cost: 10,410€