

ICOS



INTEGRATED
CARBON
OBSERVATION
SYSTEM

ICOS RI Financial Report 2018

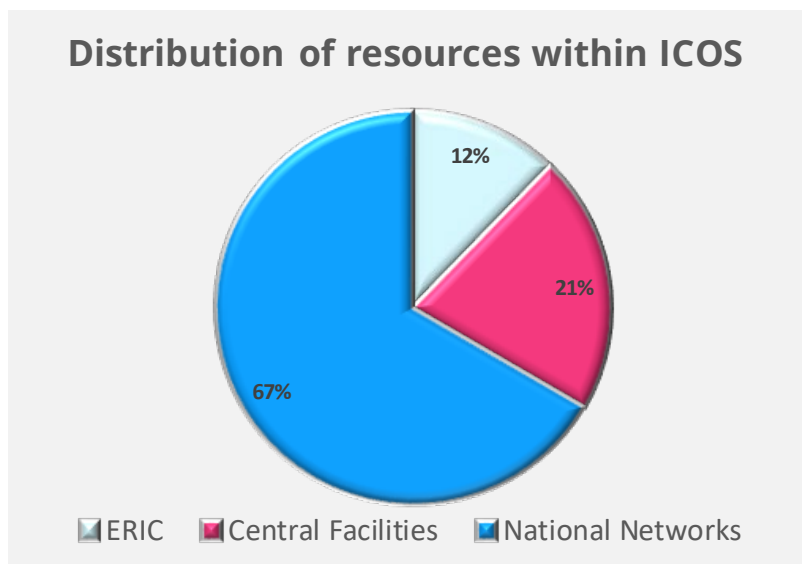
Approved by ICOS General
Assembly

22 May 2019

ICOS/GA08/2019/4b

Introduction

During the first three years of implementation, significant steps have been taken towards a clear and transparent financial management of ICOS RI. In close cooperation between the Member and Observer representatives, Central Facility coordinators and their host institutions' administration and with advice and support of the Financial Committee the basic templates for budgeting and reporting have been brought into use. In early 2018 the process for financial reporting was further developed and reporting for the National Networks successfully implemented with the Focal Points. It is now possible to provide for the second time a comprehensive view of ICOS' finances and we have an overview of the financing for the whole research infrastructure.



The most important message from this comprehensive view is that the funding to support the basic data production at the 135 stations in the National Networks is on the same level as it was last year. It is almost 70% from whole resources within ICOS. While 21 % has been used for the Central Facilities. ICOS ERIC's part was 12 %, this was increased from 9 % in 2017 due to increased H2020 funding.

Figure 1: Distribution of resources within ICOS in the year 2018.

With financial resources of ~24 Mio € in core funding, ICOS has been able to operate the research infrastructure and perform important final steps towards implementation. Additionally, Horizon2020 funding has been leveraged to develop new activities of ICOS, particularly the project 'Readiness of ICOS for Necessities of integrated Global Observations' (RINGO) responding to the call H2020-INFRADEV-2016-2017 (Development and long-term sustainability of new pan-European research infrastructures) which began on 1.1. 2017 and supports all three levels of ICOS during the period 2017 - 2020.

General overview

A general overview of the 2018 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. This is the first time we have received reports from all National Networks. The Joint Research Centre has a specific agreement with ICOS ERIC and the contribution

from 2017 was invoiced in Summer 2018. This revenue was calculated with the 2017 final figures in as a receivable.

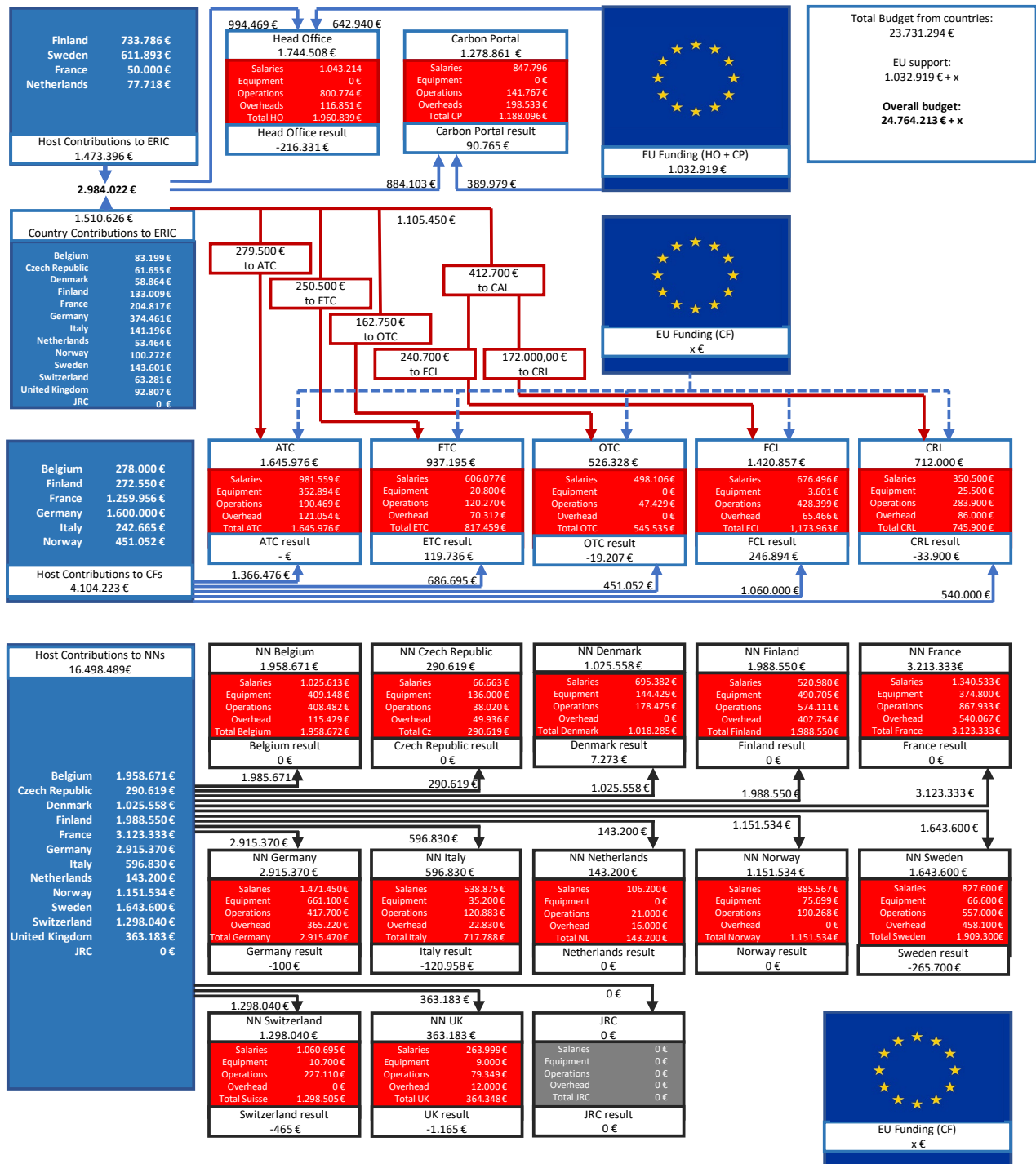


Figure 2: Overview of the ICOS income and re-distribution to Head Office, Carbon Portal, Central Facilities and National Networks

The right side shows the EU project revenues for the ERIC parts, Head Office and Carbon Portal. They have been fully quantified for the ICOS ERIC while the Central Facilities and the National Networks have not reported them since the reporting periods for the projects have not been the same as the financial year 2018.

ICOS ERIC

Table 1 shows the results of Head Office and Carbon Portal in 2018. Since some revenues of the Carbon Portal are not going through ICOS ERIC the sum of the HO + CP is not equal to the ERIC report. Project revenues are calculated according to the time reporting and the other direct costs (e.g. travel). The project revenues include 25 % indirect costs taken from direct costs, but excluding subcontracting, as the surplus of the projects. The same amount has been accounted as Overhead costs in the Head Office core budget.

Table 1: Overview of HO, CP and ICOS ERIC

REVENUE:	HO Core	HO Projects	Total HO	CP Lund	CP NL	CP (ERIC)	CP Projects	Total CP	HO + CP	through the ERIC	
R1	<i>Membership contributions to ICOS-ERIC</i>	210,684 €	- €	210,684 €	- €	- €	194,492 €	- €	194,492 €	405,176 €	405,176 €
R2	<i>National contribution Finland</i>	733,786 €	- €	733,786 €	- €	- €	- €	- €	- €	733,786 €	733,786 €
R3	<i>National contribution France</i>	50,000 €	- €	50,000 €	- €	- €	- €	- €	- €	50,000 €	50,000 €
R4	<i>National contribution Sweden (cash through ERIC)</i>	- €	- €	- €	497,958 €	- €	16,506 €	- €	514,464 €	514,464 €	514,464 €
R5	<i>National contribution Sweden (cash directly)</i>	- €	- €	- €	97,429 €	- €	- €	- €	97,429 €	97,429 €	- €
R6	<i>National contribution Netherlands (cash)</i>	- €	- €	- €	- €	77,718 €	- €	- €	77,718 €	77,718 €	- €
R7	<i>National contribution Netherlands (in-kind)</i>	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €
R8	<i>Third party</i>	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €
R9	<i>Other (Projects, Science Conference)</i>	107,099 €	642,940 €	750,039 €	4,778 €	- €	- €	389,979 €	394,757 €	1,144,797 €	750,039 €
R10	Total Revenue	1,101,568 €	642,940 €	1,744,508 €	600,165 €	77,718 €	210,998 €	389,979 €	1,278,861 €	3,023,369 €	2,453,464 €
COST:											
C1	<i>Salary costs</i>	703,321 €	339,894 €	1,043,214 €	369,668 €	56,622 €	154,073 €	267,434 €	847,796 €	1,891,010 €	1,197,287 €
C2	<i>Equipment costs</i>	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €
C3	<i>Operating costs:</i>	614,578.37	186,196 €	800,774 €	61,061 €	1,392 €	29,723 €	49,591 €	141,767 €	942,541 €	830,497 €
C3.1	<i>Travel</i>	97,525 €	52,565 €	150,089 €	9,484 €	1,362 €	19,222 €	7,514 €	37,582 €	187,671 €	169,311 €
C3.2	<i>Other</i>	517,054 €	133,631 €	650,684 €	51,577 €	30 €	10,501 €	42,077 €	104,185 €	754,870 €	661,186 €
	<i>Transfer to Lund</i>										497,958 €
C4	<i>Overhead Costs</i>	116,851 €	- €	116,851 €	105,874 €	19,704 €	- €	72,955 €	198,533 €	315,383 €	116,851 €
C5	Total Cost	1,434,749 €	526,089 €	1,960,839 €	536,603 €	77,718 €	183,795.87	389,979 €	1,188,096 €	3,148,935 €	2,642,593 €
T1	Result of the year (0,+/-)	- 333,181 €	116,850 €	- 216,331 €	63,562 €	- €	27,202 €	- €	90,765 €	- 125,566 €	- 189,128 €

The cumulative results of 2016, 2017 and 2018 are shown in Table 2. Unspent funds of Carbon Portal are partly in the accounts of ICOS ERIC and partly in the University of Lund.

Table 2: 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 €
Accumulated by end 2018	298,227.35 €	226,291.55 €	664,334.48 €	890,626.03 €

Central Facilities

Table 3 shows the results of the Central Facilities in 2018.

Table 3: Overview of Central Facilities

	ATC	ETC	OTC	FCL	CRL	Total CFs
<i>Transfer from ERIC</i>	279,500.00 €	250,500.00 €	75,275.85 €	240,700.00 €	172,000.00 €	1,017,975.85 €
<i>Host Contribution</i>	1,366,476.00 €	686,695.00 €	451,052.15 €	1,060,000.00 €	540,000.00 €	4,104,223.15 €
<i>Other</i>				120,156.70 €		120,156.70 €
Total revenue	1,645,976.00 €	937,195.00 €	526,328.00 €	1,420,856.70 €	712,000.00 €	5,242,355.70 €
<i>Salary costs</i>	981,559.00 €	606,077.00 €	498,106.31 €	676,496.14 €	350,500.00 €	3,112,738.45 €
<i>Equipment costs</i>	352,894.00 €	20,800.00 €	- €	3,601.17 €	25,500.00 €	402,795.17 €
<i>Operating costs</i>	190,469.00 €	120,270.00 €	47,429.19 €	428,398.92 €	283,900.00 €	1,070,467.11 €
<i>Overhead costs</i>	121,054.00 €	70,312.00 €	- €	65,466.30 €	86,000.00 €	342,832.30 €
Total Cost	1,645,976.00 €	817,459.00 €	545,535.50 €	1,173,962.53 €	745,900.00 €	4,928,833.03 €
Result of the year	- €	119,736.00 €	- 19,207.49 €	246,894.17 €	33,900.00 €	313,522.68 €

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 GA. 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 GA. 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 4: 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 €
Accumulated by end 2018	297,197.00 €	754,689.00 €	303,292.51 €	404,231.91 €	59,574.00 €

National Networks

Table 5 provides an overview of the payments towards the stations in the National Networks as reported by the Focal Points.

Table 5: Overview of the National Networks

	Belgium	Czech Rep.	Denmark	Finland	France	Germany	Italy	NL	Norway	Sweden	Switzerland	UK	JRC	Total
Country Contribution	1,879,946 €	290,619 €	1,025,558 €	1,988,550 €	2,639,333 €	2,851,370 €	419,894 €	143,200 €	1,151,534 €	410,500 €	1,298,040 €	363,183 €		14,461,728 €
Other	78,725 €	- €	- €	- €	484,000 €	64,000 €	176,936 €	- €	- €	1,233,100 €	- €	- €		2,036,761 €
Total revenue	1,958,671 €	290,619 €	1,025,558 €	1,988,550 €	3,123,333 €	2,915,370 €	596,830 €	143,200 €	1,151,534 €	1,643,600 €	1,298,040 €	363,183 €	- €	16,498,489 €
Total salary costs	1,025,613 €	66,663 €	695,382 €	520,980 €	1,340,533 €	1,471,450 €	538,875 €	106,200 €	885,567 €	827,600 €	1,060,695 €	263,999 €		8,803,557 €
Equipment costs	409,148 €	136,000 €	144,429 €	490,705 €	374,800 €	661,100 €	35,200 €	- €	75,699 €	66,600 €	10,700 €	9,000 €		2,413,381 €
Operating costs	408,482 €	38,020 €	178,475 €	574,111 €	867,933 €	417,700 €	120,883 €	21,000 €	190,268 €	557,000 €	227,110 €	79,349 €		3,680,331 €
Overhead	115,429 €	49,936 €	- €	402,754 €	540,067 €	365,220 €	22,830 €	16,000 €	- €	458,100 €	- €	12,000 €		1,982,336 €
Total Cost	1,958,672 €	290,619 €	1,018,285 €	1,988,550 €	3,123,333 €	2,915,470 €	717,788 €	143,200 €	1,151,534 €	1,909,300 €	1,298,505 €	364,348 €	- €	16,879,604 €

Total ICOS research infrastructure budget

The comprehensive overview of the ICOS research infrastructure report in 2018 (including the H2020 revenues of HO and CP) is shown in Table 6.

Table 6: Overview of Head Office, Carbon Portal, Central Facilities and National Networks

	HO + CP	Total CFs	Total NNs	Total RI
Country Contributions to ICOS ERIC	405,176 €	1,017,976 €	- €	1,423,152 €
Host contribution	1,473,396 €	4,104,223 €	14,461,728 €	20,039,347 €
Other	1,144,797 €	120,157 €	2,036,761 €	3,301,714 €
Total revenue	3,023,369 €	5,242,356 €	16,498,489 €	24,764,213 €
Salary costs	1,891,010 €	3,112,738 €	8,803,557 €	13,807,306 €
Equipment costs	- €	402,795 €	2,413,381 €	2,816,176 €
Operating costs	942,541 €	1,070,467 €	3,680,331 €	5,693,339 €
Overheads	315,383 €	342,832 €	1,982,336 €	2,640,551 €
Total Cost	3,148,935 €	4,928,833 €	16,879,604 €	24,957,372 €

Detailed information of the Central Facilities

Table 7: ATMOSPHERE THEMATIC CENTRE Report 2018

	Report	Budget	
	2018	2018	
REVENUE:			
R1	<i>Membership contributions from ICOS-ERIC</i>	279,500	279,500
R2	<i>National contribution France (cash)</i>	1,093,926	128,000
R3	<i>National contribution France (in-kind)</i>	0	647,000
R4	<i>National contribution Finland (cash)</i>	272,550	280,138
R5	<i>National contribution Finland (in-kind)</i>	0	0
R6	<i>Third party</i>	0	0
R7	<i>Other, donations</i>	0	0
R8	Total Revenue	1,645,976	1,334,638
COST:			
C1	<i>Salary costs</i>	981,559	1,008,006
C2	<i>Equipment costs</i>	352,894	114,000
C3	<i>Operating costs</i>	190,469	90,000
C4	<i>Overhead costs</i>	121,054	122,632
C5	Total Cost	1,645,976	1,334,638
T1	Result of the year (0,+/-)	0	0
P1	Total person months:	119	108

Explanatory notes:

Travel Cost: 24815€

Table 8: ECOSYSTEM THEMATIC CENTRE Report 2018

		Report	Budget
		2018	2018
REVENUE:			
	<i>Membership contributions from ICOS-ERIC</i>		
R1	<i>ERIC</i>	250,500	250,500
R2	<i>National contribution Italy (cash)</i>	80,000	80,000
R3	<i>National contribution Italy (in-kind)</i>	162,665	160,000
R4	<i>National ontribution Belgium (cash)</i>	278,000	278,000
R5	<i>National ontribution Belgium (in-kind)</i>	0	0
R6	<i>National ontribution France (cash)</i>	166,030	93,000
R7	<i>National ontribution France (in-kind)</i>	0	123,000
R8	<i>Third party</i>	0	0
R9	<i>Other, donations</i>	0	0
R10	Total Revenue	937,195	984,500
COST:			
C1	<i>Salary costs</i>	606,077	661000
C2	<i>Equipment costs</i>	20,800	74000
C3	<i>Operating costs</i>	120,270	286000
C4	<i>Overhead costs</i>	70,312	133000
C5	Total Cost	817,459	1,154,000
T1	Result of the year (0,+/-)	119,736	-169,500
P1	Total person months:	132	135

Explanatory notes:

Travel Cost: 8924€

Other explanatory notes: The number of chemical analysis in 2018 increased respect to 2017 (200%, see activity report) but are still less than the full operation creating the positive result. With the number of stations now in Step2 this should be already not present any more in the 2019 report. The plan is to invest this in the labelling in particular hiring people for a more continuous data check during the three months of the Step2 Tests. We expect also an increase in 2019 of the number of sites doing the soil sampling that will create a negative imbalance compensated with this and last year positive results.

Italy: Membership contribution reported includes also the part not yet spent. Although reported to Italy will be spent in one of the three countries depending on the needs and reported in the next balance.

France: Chemical analysis included as reported in the Activity report.

Table 9: OCEAN THEMATIC CENTRE Report 2018

		Report	Budget	Budget 2018
		2018	2018	presented to GA
REVENUE:				
	<i>Membership contributions from ICOS-ERIC</i>			
R1	<i>ERIC</i>	75,276	127,000	163,000
R2	<i>National contribution Norway (cash)</i>	439,288	783,000	591,000
R3	<i>National contribution Norway (in-kind)</i>	11,764	0	192,000
R8	<i>Third party</i>	0	0	0
R9	<i>Other, donations</i>	0	0	0
R10	Total Revenue	526,328	910,000	946,000
COST:				
C1	<i>Salary costs</i>	498,106	626,000	626,000
C2	<i>Equipment costs</i>	0	0	0
C3	<i>Operating costs</i>	47,429	284,000	284,000
C4	<i>Overhead costs</i>	0	0	0
C5	Total Cost	545,535	910,000	910,000
T1	Result of the year (0,+/-)	-19,207	0	36,000
P1	Total person months:	54	65	

Explanatory notes:

Travel Cost: 23081€

Other explanatory notes: Deviation from budget use of MC, salary and operating coats and Person Months is mainly due to changes in the OTC Management structure and delay in getting a replacement for OTC engineer and tasks linked to the OTC lab, and the agreement to postpone the intercalibration exercise towards 2020. Membership contribution reported as used not as invoiced and this has calculated as an accrued expense in the Head Office's balance.

University of Bergen: Negative result of the year is due to UiB asked to report higher use than budgeted (56K euro). This is not concluded by the OTC ExCOM and may be updated before GA reporting timeline.

Table 10: CENTRAL RADIOCARBON LABORATORY Report 2018

		Report	Budget
		2018	2018
REVENUE:			
R1	Membership contributions from ICOS-ERIC	172,000	172,000
R2	National contribution Germany (cash)	540,000	540,000
R3	National contribution Germany (in-kind)	0	0
R8	Third party	0	0
R9	Other, donations	0	0
R10	Total Revenue	712,000	712,000
COST:			
C1	Salary costs	350,500	359,000
	<i>Salary costs (incl. employer's contributions)</i>		
C1.1		350,500	359,000
C1.2	<i>Salary side costs</i>		
C2	Equipment costs	25,500	20,000
C3	Operating costs	283,900	282,000
C3.1	<i>Travel</i>	7,700	11,000
	<i>Rent and running costs for buildings</i>		
C3.2	<i>(e. g. electricity, heating, water)</i>	85,400	95,000
C3.3	<i>Consumables and other costs</i>	69,500	56,000
C3.4	<i>Assignments to third parties</i>	121,300	120,000
C4	Overhead costs	86,000	85,000
C5	Total Costs	745,900	746,000
T1	Result of the year (0,+/-)	-33,900	-34,000
P1	Total person months:	80	67

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 deficit of -33.9k€ is caused by exceptional costs for external IT support which accounts for 134.4k€ in 2017. The deficit can be balanced by unspent funds from previous years.

The 80 PM include 25 PM from student helpers. In addition, 1.5 PM in-kind contribution from the University of Heidelberg was provided (I. Levin).

Table 11: FLASK CALIBRATION FACILITY Report 2018

	Report	Budget
	2018	2018
REVENUE:		
R1	<i>Membership contributions from ICOS-ERIC</i>	240,700
R2	<i>National contribution Germany (cash)</i>	1,060,000
R3	<i>National contribution Germany (in-kind)</i>	0
R8	<i>Third party</i>	0
R9	<i>Other, donations</i>	120,157
R10	Total Revenue	1,420,857
COST:		
C1	<i>Salary costs</i>	676,496
	<i>Salary costs (incl. employer's contributions)</i>	
C1.1		676,496
C1.2	<i>Salary side costs</i>	
C2	<i>Equipment costs</i>	3,601
C3	<i>Operating costs</i>	428,399
C3.1	<i>Travel</i>	3,794
	<i>Rent and running costs for buildings (e.g. electricity, heating, water)</i>	
C3.2		162,905
C3.3	<i>consumables and other costs</i>	261,700
C3.4	<i>Assignments to third parties</i>	0
C4	<i>Overhead costs</i>	65,466
C5	Total Costs	1,173,963
T1	Result of the year (0,+/-)	246,894
P1	Total person months:	132

Explanatory notes:

Two employees were ill for several months. Their salaries have been partly paid by social security. One position could be staffed only at the end of the year. The staff costs for manufacturing flask samplers for class 1 stations are paid by the purchasers and thus discharge the project (=Other Revenue). Due to the absence of staff capacities the instrument purchase was postponed.