



# ICOS RI

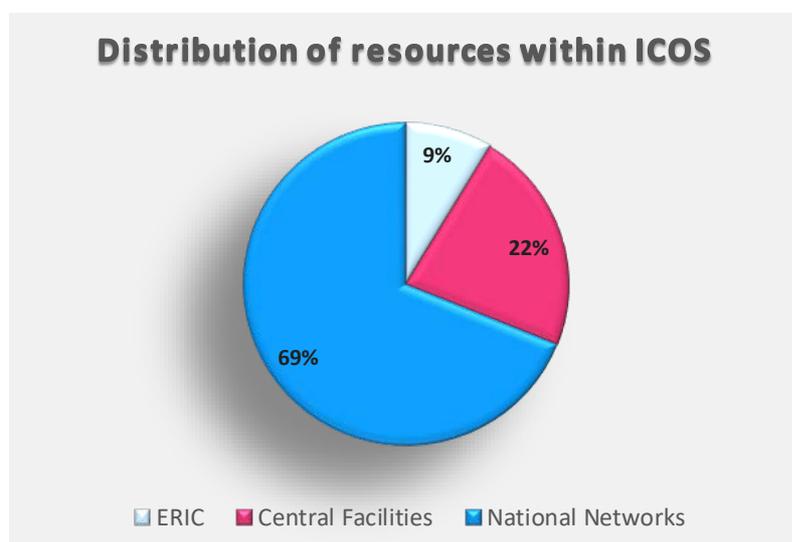
## Financial Report 2017

9 May 2018

ICOS/GA06/3b

## Introduction

During the first two years of implementation, significant steps have been taken towards a clear and transparent financial management of ICOS RI. In close cooperation between the Members and Observers representatives, Central Facilities coordinators and their host institutions' administration and with advice and support of the Financial Committee various possibilities for budgeting and reporting were explored. Following the proposal of the Central Facilities and the Financial Committee, the General Assembly adopted in the Spring 2017 meeting the basic template for budgeting and reporting. During the summer the template was further developed in a final discussion with the Central Facilities and instructions were formulated by the Head Office. In early 2018 the system for financial reporting has been further developed and the reporting for the National Networks successfully implemented with the Focal Points. Since it is now possible to provide a comprehensive view on ICOS' finances, we have reached a reasonable standard for financial management of the whole research infrastructure.



The most important message from this comprehensive view is that with almost 70 % the predominant part of the funding towards ICOS have been supporting the basic data production at the 135 stations in the National Networks while 22 % have been used for the Central Facilities and 9 % for ICOS ERIC.

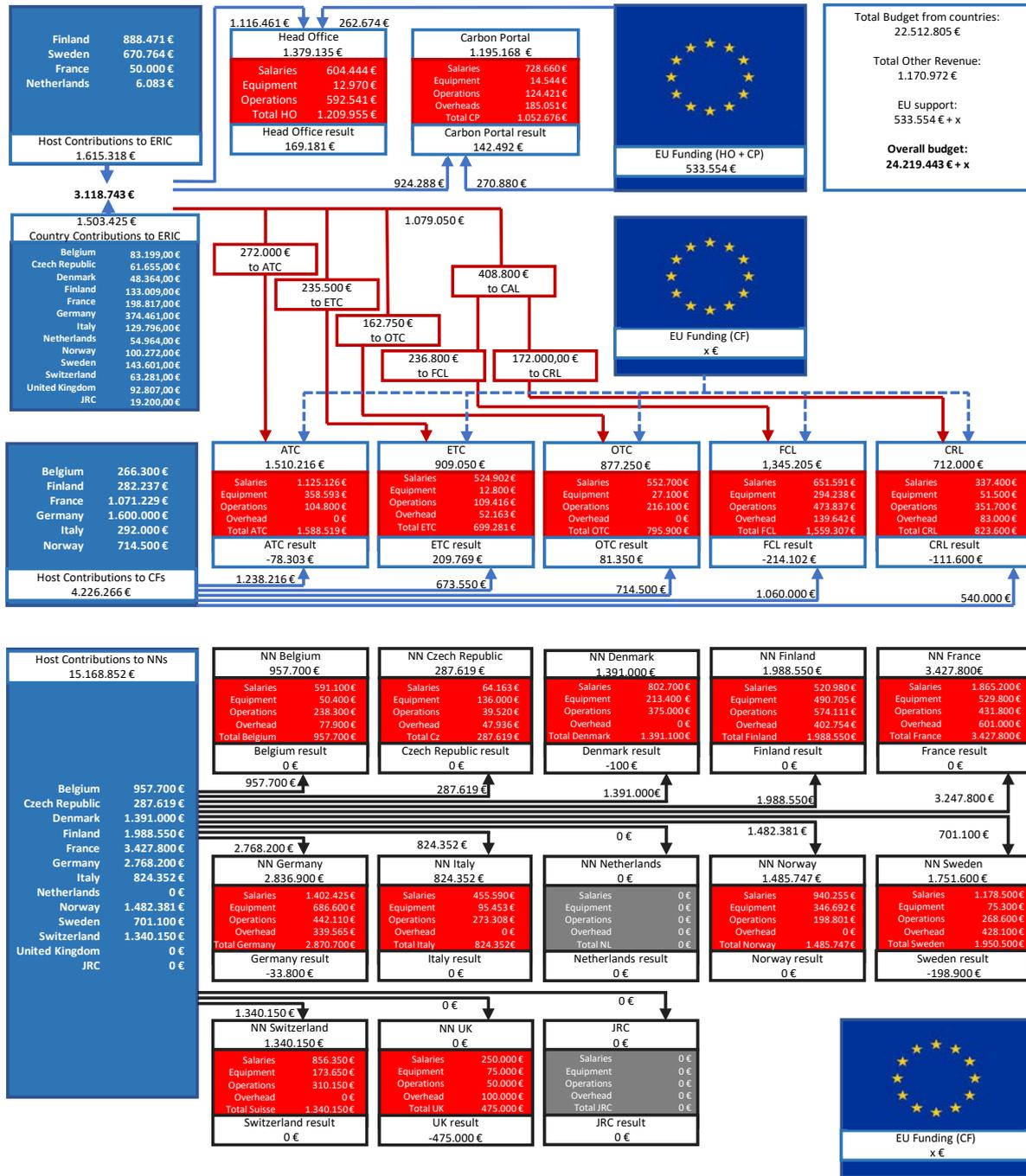
**Figure 1: Distribution of resources within ICOS.**

With financial resources of almost 24 Mio €core funding, ICOS has been able to operate the research infrastructure and do important final steps towards implementation. Additional 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 has been kicked off at 1.1. 2017 and supports all three levels of ICOS during the period 2017 – 2020.

## General overview

A general overview of the 2017 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 budgets of

Head Office, Carbon Portal, Central Facilities and National Networks are shown (in red, The Netherlands have no official National Network budget since ICOS entered the national roadmap only in 2018; United Kingdom did not report).



**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 parts 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 2017.

## ICOS ERIC

Table 1 shows the results of Head Office and Carbon Portal in 2017. Since some revenues of the C are not going through ICOS ERIC (numbers in blue) the sum of the HO + CP is not equal to the ERIC budget. Project revenues are calculated according to the time reporting and the other direct costs (e.g. travel). From the sum of the direct costs, 25 % indirect costs were calculated and added to the revenue in accordance with the H2020 regulations.

**Table 1: Overview of HO, CP and ICOS ERIC**

	Total HO	Total CP	HO + CP	of that through ERIC
<i>Membership contributions to ICOS-ERIC</i>	176,934.00 €	247,441.00 €	424,375.00 €	424,375.00 €
<i>National contribution Finland</i>	888,471.11 €		888,471.11 €	888,471.11 €
<i>National contribution France</i>	50,000.00 €		50,000.00 €	50,000.00 €
<i>National contribution "Sweden" (cash through ERIC)</i>		556,306.00 €	556,306.00 €	556,306.00 €
<i>National contribution "Sweden" (cash directly)</i>		114,458.00 €	114,458.00 €	
<i>National ontribution "Netherlands" (cash)</i>		6,083.00 €	6,083.00 €	
<i>Third party</i>			- €	
<i>Other (Projects)</i>	263,730.00 €	270,880.00 €	534,610.00 €	263,730.00 €
<b>Total Revenue</b>	<b>1,379,135.11 €</b>	<b>1,195,168.00 €</b>	<b>2,574,303.11 €</b>	<b>2,182,882.11 €</b>
<i>Salary costs</i>	604,443.75 €	728,660.00 €	1,333,103.75 €	771,191.75 €
<i>Equipment costs</i>	12,969.72 €	14,544.00 €	27,513.72 €	12,969.72 €
<i>Operating costs:</i>	<b>592,541.10 €</b>	<b>124,421.00 €</b>	<b>716,962.10 €</b>	<b>651,436.10 €</b>
<i>Travel</i>	96,163.60 €			
<i>Services</i>	285,889.00 €			
<i>Premises</i>	65,916.91 €			
<i>Events</i>	62,315.75 €			
<i>Other</i>	82,255.84 €			
<i>Transfer to Lund</i>				578,104.00 €
<i>Overhead Costs</i>		185,051.00 €	185,051.00 €	
<b>Total Cost</b>	<b>1,209,954.57 €</b>	<b>1,052,676.00 €</b>	<b>2,262,630.57 €</b>	<b>2,013,701.57 €</b>
<b>Result of the year (0,+/-)</b>	<b>169,180.54 €</b>	<b>142,492.00 €</b>	<b>311,672.54 €</b>	<b>169,180.54 €</b>

The cumulated results of 2016 and 2017 are shown in Table 2. Unspent funds of CP 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 €
Cumulated by end 2017	234,665.00 €	199,089.21 €	880,665.09 €	1,079,754.30 €

## Central Facilities

Table 3 shows the results of the Central Facilities in 2017.

**Table 3: Overview of Central Facilities**

	ATC	ETC	OTC	FCL	CRL	Total CFs
<i>Transfer from ERIC</i>	272,000.00 €	235,500.00 €	162,750.00 €	236,800.00 €	172,000.00 €	1,079,050.00 €
<i>Host Contribution</i>	1,238,216.00 €	673,550.00 €	714,500.00 €	1,060,000.00 €	540,000.00 €	4,226,266.00 €
<i>Other</i>				48,405.14 €		48,405.14 €
<b>Total revenue</b>	<b>1,510,216.00 €</b>	<b>909,050.00 €</b>	<b>877,250.00 €</b>	<b>1,345,205.14 €</b>	<b>712,000.00 €</b>	<b>5,353,721.14 €</b>
<i>Salary costs</i>	1,125,126.00 €	524,902.00 €	552,700.00 €	651,591.07 €	337,400.00 €	3,191,719.07 €
<i>Equipment costs</i>	358,593.00 €	12,800.00 €	27,100.00 €	294,237.92 €	51,500.00 €	744,230.92 €
<i>Operating costs</i>	104,800.00 €	109,416.00 €	216,100.00 €	473,836.79 €	351,700.00 €	1,255,852.79 €
<i>Overhead costs</i>	- €	52,163.00 €	- €	139,641.62 €	83,000.00 €	274,804.62 €
<b>Total Cost</b>	<b>1,588,519.00 €</b>	<b>699,281.00 €</b>	<b>795,900.00 €</b>	<b>1,559,307.40 €</b>	<b>823,600.00 €</b>	<b>5,466,607.40 €</b>
<b>Result of the year -</b>	<b>78,303.00 €</b>	<b>209,769.00 €</b>	<b>81,350.00 €</b>	<b>- 214,102.26 €</b>	<b>- 111,600.00 €</b>	

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 the ICOS ERIC over the usual five-year financial planning periods.
- 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 of ICOS ERIC.

Overspending of ATC, FCL and CRL is covered by unspent funds in 2016. An overview of the cumulated results of 2016 and 2017 is given in Table 4.

**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 €
Cumulated by end 2017	297.197,00 €	634.953,00 €	322.500,00 €	157.337,74 €	93.474,00 €

## National Networks

**Table 5: Overview of the National Networks**

Country	Belgium	Czech Rep.	Denmark	Finland	France	Germany	Italy	NL	Norway	Sweden	Switzerland	UK	JRC	Total
Contribution	957,700 €	287,619 €	1,391,000 €	1,988,550 €	3,427,800 €	2,768,200 €	824,352 €	- €	1,482,381 €	701,100 €	1,340,150 €	- €	- €	15,168,852 €
Other						68,700 €		- €	3,367 €	1,050,500 €		- €	- €	1,122,567 €
<b>Total revenue</b>	<b>957,700 €</b>	<b>287,619 €</b>	<b>1,391,000 €</b>	<b>1,988,550 €</b>	<b>3,427,800 €</b>	<b>2,836,900 €</b>	<b>824,352 €</b>	<b>- €</b>	<b>1,485,747 €</b>	<b>1,751,600 €</b>	<b>1,340,150 €</b>	<b>- €</b>	<b>- €</b>	<b>16,291,419 €</b>
Total salary costs	591,100 €	64,163 €	802,700 €	520,980 €	1,865,200 €	1,402,425 €	455,590 €	- €	940,255 €	1,178,500 €	856,350 €	250,000 €	- €	8,927,263 €
Equipment costs	50,400 €	136,000 €	213,400 €	490,705 €	529,800 €	686,600 €	95,453 €	- €	346,692 €	75,300 €	173,650 €	75,000 €	- €	2,873,000 €
Operating costs	238,300 €	39,520 €	375,000 €	574,111 €	431,800 €	442,110 €	273,308 €	- €	198,801 €	268,600 €	310,150 €	50,000 €	- €	3,201,700 €
Overhead	77,900 €	47,936 €	- €	402,754 €	601,000 €	339,565 €	- €	- €	- €	428,100 €		100,000 €	- €	1,997,255 €
<b>Total Cost</b>	<b>957,700 €</b>	<b>287,619 €</b>	<b>1,391,100 €</b>	<b>1,988,550 €</b>	<b>3,427,800 €</b>	<b>2,870,700 €</b>	<b>824,352 €</b>	<b>- €</b>	<b>1,485,747 €</b>	<b>1,950,500 €</b>	<b>1,340,150 €</b>	<b>475,000 €</b>	<b>- €</b>	<b>16,999,218 €</b>

## Total ICOS research infrastructure budget

The comprehensive overview of the ICOS research infrastructure budget in 2017 (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**

	<b>HO + CP</b>	<b>Total CFs</b>	<b>Total NNs</b>	<b>Total RI</b>
Country	424,375 €	1,079,050 €		1,503,425 €
Contributions to ICOS ERIC				
Host contribution	1,615,318 €	4,226,266 €	15,168,852 €	21,010,436 €
Other	534,610 €	48,405 €	1,122,567 €	1,705,582 €
<b>Total revenue</b>	<b>2,574,303 €</b>	<b>5,353,721 €</b>	<b>16,291,419 €</b>	<b>24,219,443 €</b>
Total salary costs	1,333,104 €	3,191,719 €	8,927,263 €	13,452,086 €
Salary overhead	- €	- €	- €	- €
Equipment costs	27,514 €	744,231 €	2,873,000 €	3,644,745 €
Consumables and services	285,889 €	414,539 €	- €	700,428 €
Meetings, training	62,316 €	- €	- €	62,316 €
Travel	96,164 €	107,673 €	- €	203,836 €
The premises	65,917 €	200,703 €	- €	266,620 €
Other costs, not listed above	206,677 €	532,938 €	3,201,700 €	3,941,315 €
Overheads	185,051 €	274,805 €	1,997,255 €	2,457,111 €
<b>Total Cost</b>	<b>2,262,631 €</b>	<b>5,466,607 €</b>	<b>16,999,218 €</b>	<b>24,728,456 €</b>

## Detailed information of the Central Facilities

Table 7: ATMOSPHERE THEMATIC CENTRE Report 2017

	Report	Budget	
	2017	2017	
<b>REVENUE:</b>			
R1	<i>Membership contributions from ICOS-ERIC</i>	272,000 €	302,500 €
R2	<i>National contribution France (cash)</i>	955,979 €	794,640 €
R3	<i>National contribution France (in-kind)</i>	- €	- €
R4	<i>National contribution Finland (cash)</i>	282,237 €	256,454 €
R5	<i>National contribution Finland (in-kind)</i>	- €	- €
R6	<i>Third party</i>	- €	- €
R7	<i>Other, donations</i>	- €	- €
R8	<b>Total Revenue</b>	<b>1,510,216 €</b>	<b>1,353,594 €</b>
<b>COST:</b>			
C1	<i>Salary costs</i>	1,125,126 €	687,892 €
C2	<i>Equipment costs</i>	358,593 €	135,000 €
C3	<i>Operating costs</i>	104,800 €	530,702 €
C4	<i>Overhead costs</i>	- €	- €
C5	<b>Total Cost</b>	<b>1,588,519 €</b>	<b>1,353,594 €</b>
T1	<b>Result of the year (0,+/-)</b>	<b>- 78,303 €</b>	<b>- €</b>
P1	<b>Total person months:</b>	<b>120</b>	

### Explanatory notes:

Travel Cost: 30,334 €

ATC 2017 updated budget presented and approved at the 5<sup>th</sup> General Assembly meeting.

**Table 8: ECOSYSTEM THEMATIC CENTRE Report 2017**

		Report	Budget
		2017	2017
<b>REVENUE:</b>			
R1	<i>Membership contributions from ICOS-ERIC</i>	235,500 €	253,500 €
R2	<i>National contribution "Italy" (cash)</i>	80,000 €	285,600 €
R3	<i>National contribution "Italy" (in-kind)</i>	212,000 €	- €
R4	<i>National ontribution "Belgium" (cash)</i>	266,300 €	319,000 €
R5	<i>National ontribution "Belgium" (in-kind)</i>	- €	- €
R6	<i>National ontribution "France" (cash)</i>	115,250 €	171,350 €
R7	<i>National ontribution "France" (in-kind)</i>	- €	- €
R8	<i>Third party</i>	- €	- €
R9	<i>Other, donations</i>	- €	- €
R10	<b>Total Revenue</b>	<b>909,050 €</b>	<b>1,029,450 €</b>
<b>COST:</b>			
C1	<i>Salary costs</i>	524,902 €	784,431 €
C2	<i>Equipment costs</i>	12,800 €	26,000 €
C3	<i>Operating costs</i>	109,416 €	427,787 €
C4	<i>Overhead costs</i>	52,163 €	- €
C5	<b>Total Cost</b>	<b>699,281 €</b>	<b>1,238,218 €</b>
T1	<b>Result of the year (0,+/-)</b>	<b>209,769 €</b>	<b>- 208,768 €</b>
P1	<b>Total person months:</b>	<b>119</b>	

**Explanatory notes:**

Travel Cost: 12,844€

Other explanatory notes: the limited number of chemical analysis in 2017 (see activity report) created the positive result. There is already a plan for the use of this unbalance (and the one for previous years) in the labelling procedure that is already very active. In addition, a number of sites started the soil sampling that will create a negative imbalance compensated with this positive result.

**Table 9: OCEAN THEMATIC CENTRE Report 2017**

	Report	Budget	
	2017	2017	
<b>REVENUE:</b>			
R1	<i>Membership contributions from ICOS-ERIC</i>	162,750 €	168,847 €
R2	<i>National contribution Norway to UR (cash)</i>	194,100 €	235,196 €
R3	<i>National contribution Norway to UR (in-kind)</i>	- €	- €
R4	<i>National contribution Norway to UoB (cash)</i>	338,600 €	344,592 €
R5	<i>National contribution Norway to UoB (in-kind)</i>	181,800 €	162,527 €
R6	<i>Third party</i>	- €	- €
R7	<i>Other, donations</i>	- €	12,811 €
R8	<b>Total Revenue</b>	<b>877,250 €</b>	<b>923,973 €</b>
<b>COST:</b>			
C1	<i>Salary costs</i>	552,700 €	533,643 €
C2	<i>Equipment costs</i>	27,100 €	55,432 €
C3	<i>Operating costs</i>	216,100 €	391,441 €
C4	<i>Overhead costs</i>	- €	- €
C5	<b>Total Cost</b>	<b>795,900 €</b>	<b>980,516 €</b>
T1	<b>Result of the year (0,+/-)</b>	<b>81,350 €</b>	<b>- 56,543 €</b>
P1	<b>Total person months:</b>	<b>60.62</b>	

**Explanatory notes:**

Travel Cost: 38,400 €

Other explanatory notes: Travel costs are not specified in the budgets. There are no travel costs included in the Membership cont. budgeted costs.

Overhead costs are not incl. because following national practice in Norway this is included in the hourly rates and thus part of C1 input.

We have used euro exchange rate 9.327 which is average for the reporting period. Travel costs reported are for UiB only as Uni has this included in operating costs.

**Table 10: CENTRAL RADIOCARBON LABORATORY Report 2017**

## REVENUE:

		Report 2017	Budget 2017
R1	<i>Membership contributions from ICOS-ERIC</i>	172,000 €	204,250 €
R2	<i>National contribution Germany (cash)</i>	540,000 €	540,000 €
R3	<i>National contribution Germany (in-kind)</i>	- €	- €
R4	<i>Third party</i>	- €	- €
R5	<i>Other, donations</i>	- €	28,341 €
R6	<b>Total Revenue</b>	<b>712,000</b>	<b>772,591</b>

## COST:

C1	<b>Salary costs</b>	<b>337,400</b>	<b>308,144</b>
C1.1	<i>Salary costs (incl. employer's contributions)</i>	337,400 €	308,144 €
C1.2	<i>Salary side costs</i>		
C2	<b>Equipment costs</b>	51,500 €	96,080 €
C3	<b>Operating costs</b>	<b>351,700</b>	<b>430,622</b>
C3.1	<i>Travel</i>	11,100 €	11,000 €
C3.2	<i>Rent and running costs for buildings (e.g. electricity, heating, water)</i>	91,500 €	144,800 €
C3.3	<i>consumables and other costs</i>	64,900 €	274,822 €
C3.4	<i>Assignments to third parties</i>	184,200 €	- €
C4	<b>Overhead costs</b>	<b>83,000 €</b>	<b>- €</b>
C5	<b>Total Costs</b>	<b>823,600</b>	<b>834,846</b>
T1	<b>Result of the year (0,+/-)</b>	<b>-111,600</b>	<b>-62,255</b>
P1	<b>Total person months:</b>	<b>71</b>	

## 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 -111.6k€ 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.

**Table 11: FLASK CALIBRATION FACILITY Report 2017**

		Report	Budget
		2017	2017
<b>REVENUE:</b>			
R1	<i>Membership contributions from ICOS-ERIC</i>	236,800 €	257,800 €
R2	<i>National contribution Germany (cash)</i>	1,060,000 €	1,060,000 €
R3	<i>National contribution Germany (in-kind)</i>		
R4	<i>Third party</i>		
R5	<i>Other, donations</i>	48,405 €	
R6	<b>Total Revenue</b>	<b>1,345,205 €</b>	<b>1,317,800 €</b>
<b>COST:</b>			
C1	<b>Salary costs</b>	<b>651,591</b>	<b>871,600</b>
C1.1	<i>Salary costs (incl. employer's contributions)</i>	651,591 €	
C1.2	<i>Salary side costs</i>		
C2	<b>Equipment costs</b>	<b>294,238 €</b>	<b>- €</b>
C3	<b>Operating costs</b>	<b>473,837 €</b>	<b>587,000 €</b>
C3.1	<i>Travel</i>	14,995 €	17,000 €
C3.2	<i>Rent and running costs for buildings (e.g. electricity, heating, water)</i>	109,203 €	130,000 €
C3.3	<i>consumables and other costs</i>	349,639 €	440,000 €
C3.4	<i>Assignments to third parties</i>		
C4	<b>Overhead costs</b>	<b>139,642 €</b>	<b>- €</b>
C5	<b>Total Costs</b>	<b>1,559,307 €</b>	<b>1,458,600 €</b>
T1	<b>Result of the year (0,+/-)</b>	<b>- 214,102 €</b>	<b>- 185,141 €</b>
P1	<b>Total person months:</b>	<b>129</b>	

**Explanatory notes:**

R9 Other: for work time for production of flask samplers for ICOS stations salary costs are charged to purchaser of the samplers

C4: 10% on personnel costs from national contribution Germany (excluding staff costs covered by R9) + 25% on all direct costs from ERIC membership contributions (incl. unspent funds from previous years) = (651591€+47325€) \*10% + (316860€\*25%)