



## **FUSION FOR ENERGY**

The European Joint Undertaking for ITER and the Development of Fusion Energy  
**The Governing Board**

# **DECISION OF THE GOVERNING BOARD ADOPTING BUDGET 2024 OF THE EUROPEAN JOINT UNDERTAKING FOR ITER AND THE DEVELOPMENT OF FUSION ENERGY**

THE GOVERNING BOARD OF FUSION FOR ENERGY,

HAVING REGARD to Council Decision (Euratom) 2007/198 establishing the European Joint Undertaking for ITER and the Development of Fusion Energy (hereinafter "Fusion for Energy") and conferring advantages upon it<sup>1</sup>;

HAVING REGARD to Council Decision (Euratom) 2013/791 amending Council decision (Euratom) 2007/198<sup>2</sup>;

HAVING REGARD to Council Decision (Euratom) 2015/224 amending Council Decision (Euratom) 2007/198<sup>3</sup>;

HAVING REGARD to Council Decision (Euratom) 2021/281 amending Council Decision (Euratom) 2007/198<sup>4</sup>;

HAVING REGARD to the Statutes annexed to Council Decision (Euratom) 2007/198 (hereinafter "the Statutes") and in particular Article 6(3)(e) thereof, amended with Council Decision (Euratom) 2015/224;

HAVING REGARD to the Financial Regulation of Fusion for Energy adopted by the Governing Board on 10 December 2019<sup>5</sup> (hereinafter "the Financial Regulation"), and in particular Title III thereof;

HAVING REGARD to F4E Work Programme 2024 adopted with F4E Single Programming Document 2024-2028 by the Governing Board on 5 December 2023<sup>6</sup>;

HAVING REGARD to the opinions and recommendations of F4E Administration and Management Committee on the proposal for F4E Original Budget 2023 at their meeting of 9-10 November 2023;

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<sup>1</sup> OJ L 90, 30.03.2007, p. 58

<sup>2</sup> OJ L 349, 21.12.2013, p.100-102

<sup>3</sup> OJ L 37, 13.02.2015, p. 8-14

<sup>4</sup> OJ L 62, 22.02.2021, p. 41-44

<sup>5</sup> F4E (19) GB45, adopted 10.12.2019

<sup>6</sup> F4E (23) GB60, adopted 5.12.2023

WHEREAS:

- (1) The Director should, in accordance with Article 8(4)(e) of the Statutes, draw up the annual budget;
- (2) The Administration and Management Committee should, in accordance its mandate laid down in its Rules of Procedure, comment on and make recommendations to the Governing Board on the proposal for the annual budget drawn up by the Director;
- (3) The Governing Board should adopt the annual budget which becomes definitive after final adoption of the general EU budget setting the amount of the EURATOM contribution and the establishment plan;

HAS ADOPTED THIS DECISION:

*Article 1*

Budget 2024 of Fusion for Energy annexed to this Decision is hereby adopted.

*Article 2*

F4E budget for 2024 will become definitive after final adoption of the general EU Budget setting the amount of the EURATOM contribution and the establishment plan according to Article 33 paragraph 4 of F4E Financial regulation.

Done at Barcelona, 5 December 2023

For the Governing Board

Carlos Alejaldre  
Chair of the Governing Board  
[Signed electronically in IDM]

Romina Bemelmans  
Secretary of the Governing Board  
[Signed electronically in IDM]

## Budget 2024

### of the European Joint Undertaking for ITER and the Development of Fusion for Energy

#### I. Statement of Revenue in Commitment appropriations

in EUR

Statement of Revenue 2024 in Commitment Appropriations		2024	2023	2022
		Original Budget	Estimated Available Budget	Executed Budget
<b>1</b>	<b>PARTICIPATION FROM EUROPEAN UNION</b>			
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	355.220.669	476.781.095	652.623.722
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	150.000.000	49.129.199	
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	72.781.757	65.347.477	65.043.221
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	957.743	726.813	1.008.571
<b>Title 1 - Total</b>		<b>578.960.169</b>	<b>591.984.584</b>	<b>718.675.514</b>
<b>2</b>	<b>OTHER CONTRIBUTIONS</b>			
210	MEMBERSHIP CONTRIBUTIONS	8.200.000	7.300.000	6.700.000
220	OTHER CONTRIBUTIONS	p.m.		
<b>Title 2 - Total</b>		<b>8.200.000</b>	<b>7.300.000</b>	<b>6.700.000</b>
<b>3</b>	<b>ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE</b>			
310	CONTRIBUTION FROM ITER HOST STATE	83.111.912	156.994.999	161.976.812
<b>Title 3 - Total</b>		<b>83.111.912</b>	<b>156.994.999</b>	<b>161.976.812</b>
<b>4</b>	<b>MISCELLANEOUS REVENUE</b>			
410	MISCELLANEOUS REVENUE	p.m.	599.677	385.750
<b>Title 4 - Total</b>		<b>p.m.</b>	<b>599.677</b>	<b>385.750</b>
<b>5</b>	<b>OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE</b>			
510	OTHER REVENUE	p.m.		
520	REVENUE FROM ITER ORGANIZATION	p.m.	48.371.158	93.445.229
<b>Title 5 - Total</b>		<b>p.m.</b>	<b>48.371.158</b>	<b>93.445.229</b>
<b>TOTAL REVENUE</b>		<b>670.272.081</b>	<b>805.250.418</b>	<b>981.183.305</b>

## II. Statement of Revenue in Payment appropriations

in EUR

Statement of Revenue 2024 in Payment Appropriations		2024	2023	2022
		Original Budget	Estimated Available Budget	Executed Budget
<b>1</b>	<b>PARTICIPATION FROM EUROPEAN UNION</b>			
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	428.091.497	334.161.525	531.752.975
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	228.503	54.776.959	135.251
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	72.781.757	72.259.016	69.829.389
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	957.743	726.813	1.008.571
<b>Title 1 - Total</b>		<b>502.059.500</b>	<b>461.924.312</b>	<b>602.726.185</b>
<b>2</b>	<b>OTHER CONTRIBUTIONS</b>			
210	MEMBERSHIP CONTRIBUTIONS	8.200.000	7.300.000	6.700.000
220	OTHER CONTRIBUTIONS	p.m.		
<b>Title 2 - Total</b>		<b>8.200.000</b>	<b>7.300.000</b>	<b>6.700.000</b>
<b>3</b>	<b>ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE</b>			
310	CONTRIBUTION FROM ITER HOST STATE	126.400.000	116.779.263	150.184.900
<b>Title 3 - Total</b>		<b>126.400.000</b>	<b>116.779.263</b>	<b>150.184.900</b>
<b>4</b>	<b>MISCELLANEOUS REVENUE</b>			
410	MISCELLANEOUS REVENUE	p.m.	663.848	386.358
<b>Title 4 - Total</b>		<b>p.m.</b>	<b>663.848</b>	<b>386.358</b>
<b>5</b>	<b>OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE</b>			
510	OTHER REVENUE	p.m.	736.528	736.528
520	REVENUE FROM ITER ORGANIZATION	p.m.	23.991.730	83.289.384
<b>Title 5 - Total</b>		<b>p.m.</b>	<b>24.728.258</b>	<b>84.025.911</b>
<b>TOTAL REVENUE</b>		<b>636.659.500</b>	<b>611.395.681</b>	<b>844.023.355</b>

### III. Statement of Expenditure in Commitment appropriations

in EUR

Statement of Expenditure 2024 in Commitment Appropriations		2024	2023	2022
		Original Budget	Estimated Available Budget	Executed Budget
<b>A1</b>	<b>STAFF EXPENDITURE</b>			
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	49.470.000	43.005.000	47.030.727
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	12.910.000	11.732.000	14.414.814
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	964.000	836.500	712.232
A13	MISSION EXPENSES	650.000	647.000	381.000
A14	SOCIO-MEDICAL INFRASTRUCTURE	592.000	666.900	502.000
A15	TRAINING	807.000	850.000	668.069
A16	EXTERNAL SERVICES	800.000	830.000	960.000
A17	RECEPTIONS, EVENTS AND REPRESENTATION	5.000	5.000	5.274
A18	SOCIAL WELFARE	60.000	50.000	62.200
A19	OTHER STAFF RELATED EXPENDITURE	4.293.000	3.934.372	3.132.663
	<b>Title A1 - Total</b>	<b>70.551.000</b>	<b>62.556.772</b>	<b>67.868.978</b>
<b>A2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>			
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	2.056.000	1.632.000	1.616.057
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	5.235.000	4.981.750	3.996.977
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	460.000	387.840	154.852
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2.113.500	2.253.100	1.614.118
A25	POSTAGE / TELECOMMUNICATIONS	639.000	738.500	525.500
A26	MEETING EXPENSES	576.000	533.000	423.550
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES		14.531	30.474
A28	INFORMATION AND PUBLISHING	40.000	38.700	20.000
	<i>Of which STUDIES</i>			
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	269.000	266.000	413.593
	<b>Title A2 - Total</b>	<b>11.388.500</b>	<b>10.845.421</b>	<b>8.795.121</b>
	<b>Titles A1 &amp; A2 - Subtotal</b>	<b>81.939.500</b>	<b>73.402.193</b>	<b>76.664.098</b>
<b>B3</b>	<b>OPERATIONAL EXPENDITURE</b>			
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	416.958.506	463.047.611	429.211.077
B32	TECHNOLOGY FOR ITER AND DEMO	10.012.547	3.863.172	3.497.257
B33	TECHNOLOGY FOR BROADER APPROACH	49.583.165	33.294.531	16.842.431
B34	TECHNOLOGY FOR DONES	1.800.000	15.000	
B35	EXTERNAL SUPPORT ACTIVITIES	20.259.068	21.184.331	30.868.788
B36	OTHER OPERATIONAL EXPENDITURE	6.607.383	5.077.424	7.287.207
	<b>Title B3 - Total</b>	<b>505.220.669</b>	<b>526.482.069</b>	<b>487.706.758</b>
<b>B4</b>	<b>EARMARKED EXPENDITURE</b>			
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	83.111.912	156.994.999	115.556.047
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	48.371.158	24.056.684
B43	OTHER EARMARKED EXPENDITURE	p.m.		
	<b>Title B4 - Total</b>	<b>83.111.912</b>	<b>205.366.156</b>	<b>139.612.731</b>
	<b>Titles B3 &amp; B4 - Subtotal</b>	<b>588.332.581</b>	<b>731.848.225</b>	<b>627.319.490</b>
	<b>TOTAL EXPENDITURE</b>	<b>670.272.081</b>	<b>805.250.418</b>	<b>703.983.588</b>

## IV. Statement of Expenditure in Payment appropriations

in EUR

Statement of Expenditure 2024 in Payment Appropriations		2024	2023	2022
		Original Budget	Estimated Available Budget	Executed Budget
<b>A1</b>	<b>STAFF EXPENDITURE</b>			
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	49.470.000	44.705.000	45.330.727
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	12.910.000	12.343.183	13.845.527
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	964.000	902.664	702.284
A13	MISSION EXPENSES	650.000	721.090	349.350
A14	SOCIO-MEDICAL INFRASTRUCTURE	592.000	875.299	377.194
A15	TRAINING	807.000	1.237.124	605.855
A16	EXTERNAL SERVICES	800.000	1.099.786	740.400
A17	RECEPTIONS, EVENTS AND REPRESENTATION	5.000	8.549	1.850
A18	SOCIAL WELFARE	60.000	77.152	51.864
A19	OTHER STAFF RELATED EXPENDITURE	4.293.000	4.220.009	3.147.927
<b>Title A1 - Total</b>		<b>70.551.000</b>	<b>66.189.856</b>	<b>65.152.977</b>
<b>A2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>			
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	2.056.000	2.228.969	1.304.256
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	5.235.000	6.464.284	4.270.418
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	460.000	460.856	202.720
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2.113.500	2.890.015	1.459.736
A25	POSTAGE / TELECOMMUNICATIONS	639.000	978.935	365.893
A26	MEETING EXPENSES	576.000	693.574	373.267
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES		14.531	15.943
A28	INFORMATION AND PUBLISHING <i>Of which STUDIES</i>	40.000	42.471	22.487
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	269.000	350.240	405.769
<b>Title A2 - Total</b>		<b>11.388.500</b>	<b>14.123.875</b>	<b>8.420.489</b>
<b>Titles A1 &amp; A2 - Subtotal</b>		<b>81.939.500</b>	<b>80.313.732</b>	<b>73.573.466</b>
<b>B3</b>	<b>OPERATIONAL EXPENDITURE</b>			
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	344.320.000	332.617.544	496.699.312
B32	TECHNOLOGY FOR ITER AND DEMO	6.500.000	5.300.000	2.418.482
B33	TECHNOLOGY FOR BROADER APPROACH	50.500.000	31.000.000	4.605.783
B34	TECHNOLOGY FOR DONES	2.000.000	500.000	
B35	EXTERNAL SUPPORT ACTIVITIES	20.000.000	15.020.833	17.027.980
B36	OTHER OPERATIONAL EXPENDITURE	5.000.000	5.136.051	7.538.123
<b>Title B3 - Total</b>		<b>428.320.000</b>	<b>389.574.429</b>	<b>528.289.679</b>
<b>B4</b>	<b>EARMARKED EXPENDITURE</b>			
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	126.400.000	116.779.263	148.024.185
B42	ACTIVITES LINKED TO ITER ORGANIZATION	p.m.	23.991.730	15.834.381
B43	OTHER EARMARKED EXPENDITURE	p.m.	736.528	
<b>Title B4 - Total</b>		<b>126.400.000</b>	<b>141.507.521</b>	<b>163.858.566</b>
<b>Titles B3 &amp; B4 - Subtotal</b>		<b>554.720.000</b>	<b>531.081.950</b>	<b>692.148.245</b>
<b>TOTAL EXPENDITURE</b>		<b>636.659.500</b>	<b>611.395.681</b>	<b>765.721.712</b>

# I. Remarks to Budget 2024 of Fusion for Energy

## 1. General remarks to Budget 2024

The Annual Budget of Fusion for Energy (F4E) is the sole instrument that forecasts and authorises its annual revenue and expenditure, based on the F4E Financial Regulation adopted by the Governing Board (GB).

F4E Budget is set in accordance with Council Decision (Euratom) 2021/281 amending Council Decision (2007) 198 and the Statutes annexed to the Council Decision 2007/198 establishing the European Joint Undertaking for ITER and the Development of Fusion Energy and conferring advantages upon it<sup>1</sup>. The Budget 2024 of F4E is aligned to F4E Single Programming Document (SPD) 2024-2028, for GB adoption in December 2023.

## 2. Remarks to the Statement of Revenue

### TITLE I - 1 PARTICIPATION FROM THE EUROPEAN UNION

The EURATOM contribution to the budget of Fusion for Energy is set by Article 4 of the Constituent Decision<sup>2</sup> and Article 12 of the Statutes<sup>3</sup> and last amended with Council Decision (Euratom) (2021)281<sup>4</sup>. This contribution is confirmed annually with the adoption of the general EU budget in particular the ITER budget.

### TITLE I - 2 OTHER CONTRIBUTIONS

Revenue resulting from the annual contributions to F4E budget, other than EURATOM, in accordance with Article 4 of the Constituent Decision, Article 12 and Annex II of the Statutes.

#### Chapter I – 2 1 MEMBERSHIP CONTRIBUTIONS

Revenue resulting from the annual contributions of the Members of 'Fusion for Energy', calculated as 10% of the F4E administrative budget at the time of its preparation.

#### Chapter I – 2 2 ~~UNITED KINGDOM~~ OTHER CONTRIBUTIONS

Revenue resulting from the annual contributions ~~from third countries–United Kingdom (UK)~~ to F4E budget and ITER project received from EURATOM based on their cooperation agreements ~~between UK and~~ with the European Commission<sup>5</sup>.

<sup>1</sup> OJ L 349, 21.12.2013, p. 100-102

<sup>2</sup> Constituent decision shall mean the Council Decision (Euratom) 2007/198 of 27 March 2007 establishing the European Joint Undertaking for ITER and the Development of Fusion Energy and conferring advantages upon it. OJ L 90, 30.3.2007, p. 58.

<sup>3</sup> Statutes shall mean the Statutes of the Joint Undertaking annexed to Council Decision (Euratom) 2007/198, 27.03.2007 establishing the European Joint Undertaking for ITER and Development of Fusion Energy and conferring advantages upon it.

<sup>4</sup> OJ L 62, 22.02.2021, p. 41-44

<sup>5</sup> ~~Cooperation Agreement between United Kingdom and European Commission signed on 25 December 2020.~~

**TITLE I - 3 CONTRIBUTION FROM ITER HOST STATE**

Revenue made up of financial contributions from the ITER Host State in accordance with Article 4 of the Constituent Decision and Article 12 of the Statutes. France as the ITER Host State covers 9.09% of the total costs of the ITER construction phase. This is equivalent to 20% of F4E budget excluding the expenditure related to Administration, Broader Approach, DONES Test Blanket Modules and Transportation<sup>6</sup>.

**TITLE I – 4 MISCELLANEOUS REVENUE**

Revenue made up of financial fees and charges which 'Fusion for Energy' is authorised to collect by virtue of the tasks entrusted to it; additional revenues received under terms approved by the Governing Board in accordance with Article 12 of the Statutes; any other revenue.

**TITLE I – 5 OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE**

Revenue from third parties assigned to specific items of expenditure. It covers in particular the revenue from ITER Organization for tasks implemented by Fusion for Energy at the request of the third party.

**Chapter I – 5 1 OTHER REVENUE****Chapter I – 5 2 REVENUE FROM ITER ORGANIZATION**

Revenue from ITER Organization (IO) assigned to items of expenditure for tasks implemented by F4E, in respect of goods, services or work supplied at IO request.

**3. Remarks to the Statement of Expenditure****ADMINISTRATIVE EXPENDITURE**

Staff remuneration and operating costs for the buildings' infrastructure related to the F4E offices in Barcelona (Spain), Cadarache (France)<sup>7</sup> and Garching (Germany)<sup>8</sup>. Expenditure of administrative nature, directly related to F4E operational projects, is allocated to Title 3, chapters 35 and 36 that complement Titles I and II below.

**TITLE 1 STAFF EXPENDITURE***Legal basis*

Staff Regulations of Officials of the European Communities and the Conditions of employment of other servants of the European Communities (hereinafter the "Staff Regulations")<sup>9</sup>.

<sup>6</sup> Calculations are based on the new methodology as agreed between France and Euratom, on 29 July 2022.

<sup>7</sup> F4E (10) GB-16 adopted 10.06.2010

<sup>8</sup> F4E (08) GBWP adopted 21.04.2008

<sup>9</sup> OJ L 56, 4.3.1968, p. 1. as last amended by Regulation (EU, Euratom) No 1023/2013 of 22.10.2013, OJ L 287, 29.10.2013, p.15



## **Chapter 1 0 SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS**

In accordance with the Staff Regulations, this chapter covers:

- Remuneration of Establishment plan posts consisting of Officials and Temporary agents;
- Weightings and salary adjustments, family allowances (household, dependent child and education allowances), expatriation allowance, annual travel expenses, birth and death grants and other fees;
- Cost of the employers' social security and pension contributions;
- Any other staff expenditure related to the establishment plan posts.

## **Chapter 1 1 SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL**

In accordance with the Staff Regulations, this chapter covers:

- Remuneration of External personnel consisting of Contract agents and Seconded National Experts;
- Weightings and salary adjustments, family allowances (household, dependent child and education allowances), expatriation allowance, annual travel expenses, birth and death grants and other fees;
- Cost of the employers' social security and pension contributions;
- Any other staff expenditure related to external personnel.

## **Chapter 1 2 EXPENDITURE RELATED TO STAFF RECRUITMENT**

Expenditure related to selection and recruitment procedures<sup>10</sup>, medical visits of candidates before recruitment as well as associated travel costs, the travel expenses of staff (including their families), removal expenses, installation and daily subsistence allowances<sup>11</sup> upon taking up duties, transfer or termination of duties<sup>12</sup>.

## **Chapter 1 3 MISSIONS EXPENSES**

Expenditure for transport, mission allowances and ancillary or exceptional expenses of F4E staff incurred in the interest of the service, in accordance with the Staff Regulations and the Rules for Seconded National Experts.

## **Chapter 1 4 SOCIO-MEDICAL INFRASTRUCTURE**

Expenditure for the staff annual medical check-ups and related analyses, medical advice, health campaigns, the medical control of absences and complementary health insurance.

## **Chapter 1 5 TRAINING**

Expenditure related to training for the F4E staff in accordance with Article 24 of the Staff Regulations.

This chapter covers the costs for designing, developing, holding, evaluating and monitoring the results for training courses in the form of courses, seminars and conferences, organised by F4E internally or outsourced.

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<sup>10</sup> Articles 27 to 31 and 33 (Staff Regulations)

<sup>11</sup> Articles 5 and 6 of Annex VII thereto) (Articles 20 and 71 thereof and Article 10 of Annex VII (Staff Regulations)

<sup>12</sup> Articles 20 and 71 thereof and Article 7 of Annex VII (Staff Regulations)

## **Chapter 1 6    EXTERNAL SERVICES**

Costs of interim agencies providing services for replacing F4E staff during long-term illness, maternity and other cases of leave or supplementing staff on short-term basis during periods of increased workload.

## **Chapter 1 7    RECEPTIONS, EVENTS AND REPRESENTATION**

Expenditure incurred by F4E staff in respect of representation in the interest of the service.

## **Chapter 1 8    SOCIAL WELFARE**

Expenditure for social, cultural, and artistic events, sporting clubs and cultural associations etc. It includes other costs for assistance to staff or grants for staff that are in particularly difficult circumstances.

## **Chapter 1 9    OTHER STAFF RELATED EXPENDITURE**

This chapter includes among others, schooling expenses, relocation services and the expenditure related to in-service traineeships such as payment of monthly allowances and other related costs (accidents, reimbursement of travelling costs linked in particularly to the start and the end of the traineeship, etc.).

## **TITLE 2        INFRASTRUCTURE AND OPERATING EXPENDITURE**

### **Chapter 2 1    RENTAL OF BUILDINGS AND ASSOCIATED COSTS**

Expenditure for community services charges, water, gas, electricity and air conditioning charges, maintenance costs, the costs of cleaning, upkeep and the fitting-out of the premises and repairs in respect of the buildings or parts of buildings occupied by F4E. It also includes security, safety and insurances of the building.

### **Chapter 2 2    INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING**

Expenditure related to the purchase or leasing, installation, configuration and maintenance of IT and other similar electronic office equipment and hardware; the purchase and maintenance of program packages and software necessary for the normal operation of F4E; service contracts for analysis, programming and technical assistance provided to F4E, the cost of external services contracts to manage and maintain the data and systems, the help desk and user support activities.

### **Chapter 2 3    MOVABLE PROPERTY AND ASSOCIATED COSTS**

Expenditure related to the purchase, maintenance or renting of office and specialised furniture, including ergonomic and CAD furniture, shelving for archives, material for storing documents, handling mail, telephones, photocopiers, fax machines, other telecommunication equipment, logistics equipment and any other technical installation, the purchase of vehicles for transportation and associated costs.

This chapter is also intended to cover the costs of documentation and library (i.e. the purchase of books), documents and other publications, special equipment for libraries, subscriptions to newspapers and periodicals in line with the F4E own needs and other costs essential for the upkeep of books and periodicals.

#### **Chapter 2 4 CURRENT ADMINISTRATIVE EXPENDITURE**

Expenditure for administrative support and outsourced services that are not directly related or attributable to specific operational project or programme, including but not limited to:

- legal services and costs, as well as damages and civil liability claims;
- experts, consultancy, general and support service contracts of administrative nature;
- insurance contracts;
- service level agreements with other EU entities and with F4E host state, Kingdom of Spain

This chapter also covers sundry expenditure such as costs for printing, logistics and office consumables, bank and financial charges.

#### **Chapter 2 5 POSTAGE AND TELECOMMUNICATIONS**

Expenditure on postal and delivery charges, the cost of telephone, internet, videoconferences and data transmission services, including renting and maintenance of equipment.

#### **Chapter 2 6 MEETING EXPENSES**

Expenditure related to the travel, subsistence allowance and the costs of other formalities incurred by Chair and members of the Governing Board, the Bureau, the Administration and Management Committee, the Contract and Procurement Committee, the Technical Advisory Panel and the Audit Committee and in accordance with their Rules of Procedure. This chapter also covers the payment of indemnities to Chair and members of the above-mentioned bodies and committees pursuant to decisions of the F4E Governing Board. It also covers the costs associated with the participation at meetings of members of ad-hoc or working groups established by the Governing Board. Furthermore, it covers travel and subsistence costs incurred by experts (who are neither EU Officials nor F4E Staff) invited by F4E to attend specific meetings.

#### **Chapter 2 7 RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES**

Expenditure related to the tasks implemented by F4E, based on revenue from third parties, namely the Building owner and the Kingdom of Spain, in respect of goods, services or work related to the building refurbishment.

#### **Chapter 2 8 INFORMATION AND PUBLISHING**

Expenditure related to the production of written and audio-visual materials, publications and studies.

#### **Chapter 2 9 OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE**

Expenditure for events and communication activities, including media trips, press events, conferences, exhibitions, seminars and visits and any other communication activity. It also covers the costs for the collaboration with third parties for the organisation of events, press relations, media monitoring, costs for subscriptions and credits, marketing material and for any other material and expenses needed for the development of the communication activities.

## OPERATIONAL EXPENDITURE

### TITLE 3 OPERATIONAL EXPENDITURE

#### Chapter 3 1 ITER CONSTRUCTION INCLUDING ITER SITE PREPARATION

##### *Specific Legal basis*

Agreement on the Establishment of the ITER International Fusion Energy Organization for the Joint Implementation of the ITER Project<sup>13</sup>.

##### *Remarks*

Expenditure related to the construction of ITER, as follows:

- In kind contributions to the construction of ITER;
- In cash contributions to the ITER organisation for the management of ITER, the research, development and participation to the ITER fund;
- In cash contribution to Japan through ITER organisation according to the agreement on transfer of procurement responsibilities from Euratom to Japan;
- ITER site preparation.

#### Chapter 3 2 TECHNOLOGY FOR ITER AND DEMO

Expenditure related to the design and research (R&D) for ITER including specific activities in support of ITER construction, preparation and coordination a programme of activities for the construction of a demonstration fusion reactor and related facilities (DEMO).

#### Chapter 3 3 TECHNOLOGY FOR BROADER APPROACH

Expenditure related to the provision of EURATOM contribution to the Broader Approach (BA) activities in coordination with Japan and activities delegated to EURATOM by the Broader Approach Steering Committee through the Work Programme. It includes IFMIF-EVEDA, IFERC, Satellite Tokamak (JT-60SA) activities.

#### Chapter 3 4 TECHNOLOGY FOR DONES

Expenditure related to DONES including support of the preparation of a European host state for the project and support of the negotiations between EURATOM and Japan on the possible implementation of this project in the frame of an international collaboration.

#### Chapter 3 5 EXTERNAL SUPPORT ACTIVITIES

Expenditure related to contracted and insourced external resources as follows:

- experts/contractors performing work of operational nature not directly linked to a specific contract or delivery, including the cost to host external experts from service contracts working on F4E sites;
- high-level scientific and technological analyses and evaluations carried out on behalf of F4E;
- expenditure linked to external service providers working on F4E sites.

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<sup>13</sup> OJ L 358, 16.12.2006, p. 62

### **Chapter 3 6 OTHER OPERATIONAL EXPENDITURE**

Expenditure for outsourced services or operational support directly related or attributable to a specific project or programme, including but not limited to:

- legal costs and services directly performed in support of an operational activity or contract;
- information, communication and logistics equipment or services used for ITER, BA and DEMO operational activities;
- missions linked directly and exclusively to the implementation and monitoring of operational programme and project activities;
- operational consultancy and support services directly related to a specific operational programme, project or contract.

## **TITLE 4 EARMARKED EXPENDITURE**

### **Chapter 4 1 ITER CONSTRUCTION – ITER HOST STATE CONTRIBUTION**

This appropriation accrued from the ITER Host State contribution is intended to cover the expenditure for the ITER construction for the same items in Chapter 31.

### **Chapter 4 2 ACTIVITIES LINKED TO ITER ORGANIZATION**

This appropriation is intended to cover tasks implemented by F4E based on revenue from third parties, in particular the ITER Organisation, in respect of goods, services or work supplied at their request.

### **Chapter 4 3 OTHER EARMARKED EXPENDITURE**

Other appropriations accrued from Third parties to specific items of expenditure, other than ITER Organization, in accordance with Article 4 (2) of F4E Constituent Decision, Article 12 (1) (e) of F4E Statutes.

## II. ESTABLISHMENT PLAN 2024

Function group and grade	2023				2024	
	Authorised under EU Budget		Actually filled as of 30/09/2023		Authorised under EU Budget	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16						
AD 15		1				
AD 14	4	3	2	1	4	4
AD 13	7	9	5	2	6	7
AD 12	11	24	11	24	9	26
AD 11	3	24	1	19	1	28
AD 10	3	49	8	53	8	53
AD 9	4	50	2	42	1	42
AD 8		24		23		29
AD 7	1	20	1	15	2	16
AD 6		19		20		20
AD 5						
<b>AD total</b>	<b>33</b>	<b>223</b>	<b>30</b>	<b>199</b>	<b>31</b>	<b>225</b>
AST 11	2		1		2	
AST 10	2		1		1	
AST 9	2	1	4		3	1
AST 8	1	3		1	1	1
AST 7	1	7		4	1	10
AST 6		9	2	9	2	8
AST 5	3	11	3	6	2	8
AST 4	1		1	5		3
AST 3		6		4		6
AST 2						
AST 1						
<b>AST total</b>	<b>12</b>	<b>37</b>	<b>12</b>	<b>29</b>	<b>12</b>	<b>37</b>
<b>AST/SC total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>45</b>	<b>260</b>	<b>42</b>	<b>228</b>	<b>43</b>	<b>262</b>
<b>GRAND TOTAL</b>	<b>305</b>		<b>270</b>		<b>305</b>	

### III. EVOLUTION OF F4E OPERATIONAL APPROPRIATIONS

The tables below illustrate the latest evolution of F4E Budget and the outcome EU Budgetary procedure 2024.

- In commitments, the EURATOM contribution is decreased by EUR 120 000 000 compared to the Commission proposal from June 2023. The ITER Host state contribution is decreased by EUR 30 000 000. To cover the projects needs reflected in the 2024 Work Programme, EUR 150 000 000 of unused appropriations from previous years are introduced and the chapters under Title 3 are updated according to the latest estimations of F4E operational activities.
- In payments, the EURATOM contribution is decreased by EUR 105 000 000 and the ITER Host state contribution by EUR 15 100 000 in view of the lower operational budget forecast for 2024.
- Additional revenue expected from ITER Organization is indicated as p.m. (pro memoria) in commitments and payments as no certain estimations for 2024 can be established as foreseen by Art. 20 (7) of F4E Financial Regulation.

in EUR

Statement of Revenue 2024 in Commitment Appropriations		2024	2024	2024	2024
		Original Budget	Commission proposal (FiFi)	Draft General EU Budget	VAR Original Budget /FiFi
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	355.220.669	475.220.669	355.220.669	-120.000.000
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	150.000.000	115.135.831		34.864.169
310	CONTRIBUTION FROM ITER HOST STATE	83.111.912	113.111.912		-30.000.000
520	REVENUE FROM ITER ORGANIZATION	p.m.	13.113.000		-13.113.000
<b>Total</b>		<b>588.332.581</b>	<b>716.581.412</b>		<b>-128.248.831</b>

(=> Link with Work Programme)

in EUR

Statement of Expenditure 2024 in Commitment Appropriations		2024	2024	2024	2024
		Original Budget	Commission Proposal (FiFi)	Draft General EU Budget	VAR Original Budget /FiFi
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	416.958.506	482.023.558		-65.065.052
B32	TECHNOLOGY FOR ITER AND DEMO	10.012.547	13.532.942		-3.520.395
B33	TECHNOLOGY FOR BROADER APPROACH	49.583.185	64.800.000		-15.216.835
B34	TECHNOLOGY FOR DONES	1.800.000	5.000.000		-3.200.000
B35	EXTERNAL SUPPORT ACTIVITIES	20.259.068	20.000.000		259.068
B36	OTHER OPERATIONAL EXPENDITURE	6.607.383	5.000.000		1.607.383
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	83.111.912	113.111.912		-30.000.000
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	13.113.000		-13.113.000
<b>Total</b>		<b>588.332.581</b>	<b>716.581.412</b>		<b>-128.248.831</b>

in EUR

		2024	2024	2024	2024
<b>Statement of Revenue 2024 in Payment Appropriations</b>		<b>Original Budget</b>	<b>Commission proposal (FiFi)</b>	<b>Draft General EU Budget</b>	<b>VAR Original Budget /FiFi</b>
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	428.091.497	533.091.497	428.091.497	-105.000.000
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	228.503	228.503		0
310	CONTRIBUTION FROM ITER HOST STATE	126.400.000	141.500.000		-15.100.000
520	REVENUE FROM ITER ORGANIZATION	p.m.	11.980.000		-11.980.000
<b>Total</b>		<b>554.720.000</b>	<b>686.800.000</b>		<b>-132.080.000</b>

in EUR

		2024	2024	2024	2024
<b>Statement of Expenditure 2024 in PAYMENT Appropriations</b>		<b>Original Budget</b>	<b>Commission proposal (FiFi)</b>	<b>Draft General EU Budget</b>	<b>VAR Original Budget /FiFi</b>
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	344.320.000	449.320.000		-105.000.000
B32	TECHNOLOGY FOR ITER AND DEMO	6.500.000	6.500.000		0
B33	TECHNOLOGY FOR BROADER APPROACH	50.500.000	50.500.000		0
B34	TECHNOLOGY FOR DONES	2.000.000	2.000.000		0
B35	EXTERNAL SUPPORT ACTIVITIES	20.000.000	20.000.000		0
B36	OTHER OPERATIONAL EXPENDITURE	5.000.000	5.000.000		0
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	126.400.000	141.500.000		-15.100.000
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	11.980.000		-11.980.000
<b>Total</b>		<b>554.720.000</b>	<b>686.800.000</b>		<b>-132.080.000</b>

**Notes**

Commission proposal for general EU budget 2024, COM (2023) June 2023, Working document III (FiFi)

Draft general EU budget for the financial year 2024 – Joint conclusions from November 2023, pending the final adoption of the EU budgetary authority

F4E Original Budget 2024 is based on estimated appropriations for 2024 by 30 September 2023.



## IV. PAYMENT SCHEDULE

in EUR

Year	Commitments	Payments Execution										Payments Forecast		
		2007-2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024+
2007-13	3.098.499.753	1.244.949.639	411.099.614	335.354.482	338.321.959	304.720.676	146.766.584	51.350.325	59.883.129	29.564.946	22.881.878	19.661.547	62.174.999	71.769.976
2014	566.034.842		52.626.682	87.888.893	113.122.883	74.324.979	60.012.728	23.820.609	11.103.948	10.808.846	5.918.152	11.398.229	14.281.534	100.727.359
2015	336.565.793			46.616.553	123.149.761	49.137.175	52.348.831	39.011.266	6.254.278	3.708.460	2.866.937	1.228.342	1.428.184	10.816.006
2016	410.969.418				58.687.306	225.004.231	55.034.528	52.599.807	2.431.149	941.825	367.708	1.456.928	1.584.304	12.861.633
2017	478.824.036					119.010.492	163.717.945	64.822.679	69.516.882	13.965.993	2.995.378	2.725.475	3.105.943	38.963.249
2018	624.981.273						253.680.930	154.780.775	61.654.873	14.070.642	5.153.569	8.214.866	12.651.776	114.773.843
2019	652.606.086							265.721.799	154.976.662	57.449.100	45.571.012	22.699.197	46.164.847	60.023.469
2020	763.628.078								304.714.197	182.327.339	72.086.946	45.160.594	39.063.192	120.275.810
2021	917.589.237									233.156.723	209.592.978	65.801.633	79.170.398	329.867.505
2022	620.265.488										324.713.687	147.610.943	146.051.825	88.376.453
2023	731.848.225											205.124.196	135.624.727	391.099.302
2024	588.332.581												13.418.271	454.814.309
<b>Total</b>	<b>9.201.812.229</b>	<b>1.244.949.639</b>	<b>463.726.295</b>	<b>469.859.929</b>	<b>633.281.909</b>	<b>772.197.553</b>	<b>731.561.545</b>	<b>652.107.261</b>	<b>670.535.118</b>	<b>545.993.873</b>	<b>692.148.245</b>	<b>531.081.950</b>	<b>554.720.000</b>	<b>1.794.368.913</b>

### Notes:

Column "Commitments" includes the original annual committed amounts deducted by the decommitments done in the following years

Column "Forecast 2024+" represents the balance between committed amounts deducted by payments done