



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 2026 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 it¹;

HAVING REGARD to Council Decision (Euratom) 2013/791 amending Council decision (Euratom) 2007/198²;

HAVING REGARD to Council Decision (Euratom) 2015/224 amending Council Decision (Euratom) 2007/198³;

HAVING REGARD to Council Decision (Euratom) 2021/281 amending Council Decision (Euratom) 2007/198⁴;

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 2019⁵ (hereinafter "the Financial Regulation"), and in particular Title III thereof;

HAVING REGARD to F4E Work Programme 2026 adopted with F4E Single Programming Document 2026-2030 by the Governing Board on 12 December 2025⁶;

HAVING REGARD to the opinions and recommendations of F4E Administration and Management Committee on the proposal for F4E Original Budget 2025 at their meeting of 4 -5 November 2025;

¹ OJ L 90, 30.03.2007, p. 58

² OJ L 349, 21.12.2013, p.100-102

³ OJ L 37, 13.02.2015, p. 8-14

⁴ OJ L 62, 22.02.2021, p. 41-44

⁵ F4E (19) GB45, adopted 10.12.2019

⁶ F4E (25) GB65, adopted 12.12.2025

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 2026 of Fusion for Energy annexed to this Decision is hereby adopted.

Article 2

F4E budget for 2026 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 Cadarache, 12 December 2025

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 2026

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 2026 in Commitment Appropriations		2026	2025	2024
		Original Budget	Estimated Available Budget	Executed Budget
1	PARTICIPATION FROM EUROPEAN UNION			
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	766,306,339	406,873,795	355,220,669
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE		386,242,241	163,731,078
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	77,653,253	73,213,274	72,781,757
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	1,104,747	1,328,726	957,743
Title 1 - Total		845,064,339	867,658,036	592,691,247
2	OTHER CONTRIBUTIONS			
210	MEMBERSHIP CONTRIBUTIONS	8,900,000	8,200,000	8,200,000
220	OTHER CONTRIBUTIONS	p.m.		
Title 2 - Total		8,900,000	8,200,000	8,200,000
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE			
310	CONTRIBUTION FROM ITER HOST STATE	169,670,000	97,916,569	144,866,787
Title 3 - Total		169,670,000	97,916,569	144,866,787
4	MISCELLANEOUS REVENUE			
410	MISCELLANEOUS REVENUE	p.m.	4,007,443	3,276,847
Title 4 - Total		p.m.	4,007,443	3,276,847
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE			
510	OTHER REVENUE	p.m.	52,150	52,150
520	REVENUE FROM ITER ORGANIZATION	p.m.	71,902,577	62,738,072
Title 5 - Total		p.m.	71,954,727	62,790,222
TOTAL REVENUE		1,023,634,339	1,049,736,775	811,825,102

Note

Recovery from previous years includes the 2024 surplus of EUR 1 104 746.98 on administrative expenditure

II. Statement of Revenue in Payment appropriations

in EUR

Statement of Revenue 2026 in Payment Appropriations		2026	2025	2024
		Original Budget	Estimated Available Budget	Executed Budget
1	PARTICIPATION FROM EUROPEAN UNION			
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	845,426,355	562,437,405	482,391,497
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	673,645	168,085	8,766,905
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	77,653,253	79,542,737	78,460,893
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	1,104,747	1,328,726	957,743
Title 1 - Total		924,858,000	643,476,953	570,577,038
2	OTHER CONTRIBUTIONS			
210	MEMBERSHIP CONTRIBUTIONS	8,900,000	8,200,000	8,200,000
220	OTHER CONTRIBUTIONS	p.m.		
Title 2 - Total		8,900,000	8,200,000	8,200,000
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE			
310	CONTRIBUTION FROM ITER HOST STATE	153,500,000	134,166,825	61,500,000
Title 3 - Total		153,500,000	134,166,825	61,500,000
4	MISCELLANEOUS REVENUE			
410	MISCELLANEOUS REVENUE	p.m.	2,076,989	3,058,842
Title 4 - Total		p.m.	2,076,989	3,058,842
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE			
510	OTHER REVENUE	p.m.	52,150	388,991
520	REVENUE FROM ITER ORGANIZATION	p.m.	47,137,949	49,977,604
Title 5 - Total		p.m.	47,190,099	50,366,596
TOTAL REVENUE		1,087,258,000	835,110,867	693,702,477

Note

Recovery from previous years corresponds to the 2024 surplus of EUR 1 778 392.18, of which EUR 1 104 746.98 on administrative and EUR 673 645.20 on operational expenditure

III. Statement of Expenditure in Commitment appropriations

in EUR

Statement of Expenditure 2026 in Commitment Appropriations		2026	2025	2024
		Original Budget	Estimated Available Budget	Executed Executed
A1	STAFF EXPENDITURE			
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	52,256,000	47,774,477	45,117,123
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	15,054,000	13,982,000	13,395,000
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	873,000	929,083	844,197
A13	MISSION EXPENSES	800,000	664,976	1,180,233
A14	SOCIO-MEDICAL INFRASTRUCTURE	827,000	882,500	674,565
A15	TRAINING	900,000	818,000	937,000
A16	EXTERNAL SERVICES	733,000	1,150,257	660,000
A17	RECEPTIONS, EVENTS AND REPRESENTATION	5,000	5,000	3,000
A18	SOCIAL WELFARE	71,000	61,000	71,000
A19	OTHER STAFF RELATED EXPENDITURE	4,394,000	4,107,536	3,570,708
Title A1 - Total		75,913,000	70,374,829	66,452,826
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE			
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	1,906,000	2,189,097	1,506,611
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	6,307,000	5,980,000	6,353,260
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	111,000	461,000	111,727
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,149,000	2,155,000	2,124,356
A25	POSTAGE / TELECOMMUNICATIONS	486,000	588,909	519,700
A26	MEETING EXPENSES	512,000	858,000	417,598
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES		14,531	
A28	INFORMATION AND PUBLISHING	20,000	40,000	10,000
	<i>Of which STUDIES</i>			
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	254,000	269,000	251,699
Title A2 - Total		11,745,000	12,555,537	11,294,951
Titles A1 & A2 - Subtotal		87,658,000	82,930,366	77,747,777
B3	OPERATIONAL EXPENDITURE			
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	685,116,339	728,535,113	455,846,018
B32	TECHNOLOGY FOR ITER AND DEMO	12,000,000	6,000,000	6,969,333
B33	TECHNOLOGY FOR BROADER APPROACH	25,000,000	25,000,000	22,131,408
B34	TECHNOLOGY FOR DONES	4,190,000	500,000	1,962,983
B35	EXTERNAL SUPPORT ACTIVITIES	31,000,000	30,500,000	28,870,321
B36	OTHER OPERATIONAL EXPENDITURE	9,000,000	6,400,000	3,596,913
Title B3 - Total		766,306,339	796,935,113	519,376,976
B4	EARMARKED EXPENDITURE			
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	169,670,000	97,916,569	140,929,621
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	71,902,577	7,994,455
B43	OTHER EARMARKED EXPENDITURE	p.m.	52,150	0
Title B4 - Total		169,670,000	169,871,297	148,924,076
Titles B3 & B4 - Subtotal		935,976,339	966,806,409	668,301,052
TOTAL EXPENDITURE		1,023,634,339	1,049,736,775	746,048,829

IV. Statement of Expenditure in Payment appropriations

		in EUR		
Statement of Expenditure 2026 in Payment Appropriations		2026 Original Budget	2025 Estimated Available Budget	2024 Executed Budget
A1	STAFF EXPENDITURE			
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	52,256,000	47,854,477	45,085,523
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	15,054,000	14,231,429	13,250,860
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	873,000	1,212,197	578,559
A13	MISSION EXPENSES	800,000	1,053,819	844,018
A14	SOCIO-MEDICAL INFRASTRUCTURE	827,000	1,106,474	535,705
A15	TRAINING	900,000	1,451,602	795,853
A16	EXTERNAL SERVICES	733,000	1,330,932	559,061
A17	RECEPTIONS, EVENTS AND REPRESENTATION	5,000	6,815	1,185
A18	SOCIAL WELLFARE	71,000	119,447	14,702
A19	OTHER STAFF RELATED EXPENDITURE	4,394,000	4,218,139	4,163,596
Title A1 - Total		75,913,000	72,585,331	65,829,062
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE			
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	1,906,000	2,568,868	1,477,777
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	6,307,000	8,369,172	5,627,820
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	111,000	484,398	191,562
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,149,000	2,949,617	1,853,622
A25	POSTAGE / TELECOMMUNICATIONS	486,000	849,456	392,688
A26	MEETING EXPENSES	512,000	1,026,642	412,865
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES		14,531	
A28	INFORMATION AND PUBLISHING	20,000	47,325	4,414
	<i>Of which STUDIES</i>			
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	254,000	364,491	205,811
Title A2 - Total		11,745,000	16,674,499	10,166,559
Titles A1 & A2 - Subtotal		87,658,000	89,259,829	75,995,621
B3	OPERATIONAL EXPENDITURE			
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	773,200,000	500,951,787	443,828,222
B32	TECHNOLOGY FOR ITER AND DEMO	8,000,000	6,138,400	2,659,296
B33	TECHNOLOGY FOR BROADER APPROACH	24,900,000	30,000,000	23,562,574
B34	TECHNOLOGY FOR DONES	1,000,000	315,000	1,600,000
B35	EXTERNAL SUPPORT ACTIVITIES	31,000,000	22,158,742	22,699,853
B36	OTHER OPERATIONAL EXPENDITURE	8,000,000	4,930,185	3,955,251
Title B3 - Total		846,100,000	564,494,114	498,305,196
B4	EARMARKED EXPENDITURE			
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	153,500,000	134,166,825	61,333,175
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	47,137,949	6,342,699
B43	OTHER EARMARKED EXPENDITURE	p.m.	52,150	336,841
Title B4 - Total		153,500,000	181,356,925	68,012,715
Titles B3 & B4 - Subtotal		999,600,000	745,851,038	566,317,911
TOTAL EXPENDITURE		1,087,258,000	835,110,867	642,313,532

V. ESTABLISHMENT PLAN 2026

Fusion for Energy Budget 2026 - Establishment Plan

Function group and grade	2025				2026	
	Authorised under EU Budget		Actually filled as of 30/09/2025		Authorised under EU Budget	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16						
AD 15						
AD 14	4	4	3	1	3	2
AD 13	5	9	2	4	7	10
AD 12	7	27	7	25	5	30
AD 11	4	34	1	28	6	40
AD 10	5	54	8	60	4	50
AD 9		41	1	27		30
AD 8	1	22		24	1	20
AD 7	1	13	1	10		22
AD 6		26	1	34	1	26
AD 5						
AD total	27	230	24	213	27	230
AST 11	2					
AST 10	2				2	
AST 9	2	1	4		2	2
AST 8	1	2		2		5
AST 7		9		10	1	8
AST 6	2	8	2	4	2	5
AST 5	1	5	2	6	1	6
AST 4		6		2		6
AST 3		7		12		8
AST 2						
AST 1						
AST total	10	38	8	36	8	40
AST/SC total	0	0	0	0	0	0
TOTAL	37	268	32	249	35	270
GRAND TOTAL	305		281		305	

VI. Remarks to Budget 2026 of Fusion for Energy

1. General remarks to Budget 2026

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 Energy¹. F4E Budget for 2026 is aligned to F4E Single Programming Document (SPD) 2026-2030, for GB adoption in December 2025.

2. Remarks to the Statement of Revenue

TITLE I - 1 PARTICIPATION FROM EUROPEAN UNION

The EURATOM contribution to the budget of Fusion for Energy is set by Article 4 of the Constituent Decision² and Article 12 of the Statutes³ and last amended with Council Decision (Euratom) (2021) 281.

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 OTHER CONTRIBUTIONS

Revenue resulting from the annual contributions from third countries to F4E budget and ITER project received from EURATOM based on their cooperation agreements with the European Commission.

¹ OJ L 62, 22.02.2021, p. 41-44

² 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.

³ 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.

TITLE I - 3 ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF 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, Transportation and Technology Development Programme⁴.

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)⁵ and Garching (Germany)⁶. 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")⁷.

⁴ Calculations are based on the new methodology as agreed between France and Euratom, on 29 July 2022.

⁵ F4E (10) GB-16 adopted 10.06.2010

⁶ F4E (08) GBWP adopted 21.04.2008

⁷ 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 procedures⁸, 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 allowances⁹ upon taking up duties, transfer or termination of duties¹⁰.

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.

⁸ Articles 27 to 31 and 33 (Staff Regulations)

⁹ Articles 5 and 6 of Annex VII thereto) (Articles 20 and 71 thereof and Article 10 of Annex VII (Staff Regulations)

¹⁰ 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 Project¹¹.

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.

¹¹ 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;
- purchase or leasing of IT equipment, installation and maintenance, hardware; program packages and software; IT service contracts, cybersecurity, infrastructure maintenance and other support to operational projects and 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.
- workshops and other related activities directly and exclusively associated with the implementation of operational programmes, projects and fusion policies.

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, particularly 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.

ANNEXES

I. EVOLUTION OF F4E OPERATIONAL APPROPRIATIONS

The tables below illustrate the latest evolution of F4E Budget compared to the EU Draft Budget proposal 2026.

- In commitments, 2026 EURATOM operational contribution is set according to the Council Decision (2021)281 amending F4E constituent act¹² and it is aligned to EU draft budget proposal for 2026¹³. To cover the projects needs reflected in the 2026 Work Programme, the chapters under Title 3 are updated according to the latest estimations of F4E operational activities by 30 September 2025.
- In payments, Title 3 is updated according to the latest estimations of F4E operational activities.
- Additional revenue expected from ITER Organization is indicated as p.m. (pro memoria) in commitments and payments as no certain estimations for 2026 can be established as foreseen by Art. 20 (7) of F4E Financial Regulation.

(=> Link with Work Programme)

in EUR

		2026	2026	2026
Statement of Expenditure 2026 in Commitment Appropriations		Original Budget	Commission Proposal	VAR
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	685,116,339	667,766,339	17,350,000
B32	TECHNOLOGY FOR ITER AND DEMO	12,000,000	13,340,000	-1,340,000
B33	TECHNOLOGY FOR BROADER APPROACH	25,000,000	23,500,000	1,500,000
B34	TECHNOLOGY FOR DONES	4,190,000	33,700,000	-29,510,000
B35	EXTERNAL SUPPORT ACTIVITIES	31,000,000	22,000,000	9,000,000
B36	OTHER OPERATIONAL EXPENDITURE	9,000,000	6,000,000	3,000,000
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	169,670,000	169,670,000	0
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	p.m.	
Total		935,976,339	935,976,339	0

in EUR

		2026	2026	2026
Statement of Expenditure 2026 in PAYMENT Appropriations		Original Budget	Commission proposal	VAR
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	773,200,000	765,000,000	8,200,000
B32	TECHNOLOGY FOR ITER AND DEMO	8,000,000	10,000,000	-2,000,000
B33	TECHNOLOGY FOR BROADER APPROACH	24,900,000	33,400,000	-8,500,000
B34	TECHNOLOGY FOR DONES	1,000,000	10,000,000	-9,000,000
B35	EXTERNAL SUPPORT ACTIVITIES	31,000,000	22,700,000	8,300,000
B36	OTHER OPERATIONAL EXPENDITURE	8,000,000	5,000,000	3,000,000
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	153,500,000	153,500,000	0
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.		0
Total		999,600,000	999,600,000	0

¹² Council Decision (2021)281 amending F4E constituent act (2007)198 and laying down EURATOM contribution to F4E for 2021-2027

¹³ Commission proposal, COM (2025) 300 - June 2025, Working document Part III to the Draft general EU budget 2026

II. FINANCIAL RESOURCES FOR THE ACTIONS IN WORK PROGRAMME 2026

The allocation of the financial resources per Work Programme Actions in the Original Work Programme 2026 is the following:

Action #	Action	WP2026 (in EUR)		
		Budgeted forecast WP2026	Provisional Budget allocation	Total Resources allocated (Original Budget)
1	Magnets			
2,3,4,10*	Main Vessel*	68,406,862	54,553,090	122,959,952
5	Remote Handling	20,322,083	13,634,673	33,956,756
6	Cryoplant & Fuel Cycle	21,822,196		21,822,196
7	Plasma Engineering & Operations			
8	Heating & current drive	16,441,716	8,607,545	25,049,261
9	Diagnostics	18,597,545		18,597,545
11	Buildings and Site Equipment	131,097,822	1,646,143	132,743,965
12	Cash Contributions	478,621,391	5,000,000	483,621,391
13	Technical Support Activities	45,815,273		45,815,273
14	Broader Approach	25,028,925	17,051,075	42,080,000
15	DEMO- IFMIF Dones	790,000	3,540,000	4,330,000
16	DEMO-Technology Development Programme	5,000,000		5,000,000
Totals		831,943,813	104,032,526	935,976,339

Stemming from cancelled appropriations to be entered in the estimate of revenue and expenditure of the following financial years as per Art. 12.1 FR

104,032,526

Stemming from appropriations corresponding to external assigned revenue from ITER IO as per Art. 12.4.b FR

p.m.

Stemming from appropriations corresponding to other assigned revenue as per Article 12.4.b FR

p.m.

*The Sub-actions Actions of Vacuum Vessel, In-Vessel Blanket, In-Vessel Divertor and Test Blanket Module are presented merged in one single line due to commercial sensitive information.

III. WORK PROGRAMME 2026 BUDGET SUMMARY

BUDGET CHAPTER		WORK PROGRAMME AVAILABLE BUDGET IN COMMITMENT (EUR)
3 1	ITER CONSTRUCTION INCLUDING ITER SITE PREPARATION	685,116,339
3 2	TECHNOLOGY FOR ITER AND DEMO	12,000,000
3 3	TECHNOLOGY FOR BROADER APPROACH	25,000,000
3 4	TECHNOLOGY FOR DONES	4,190,000
3 5	EXTERNAL SUPPORT ACTIVITIES	31,000,000
3 6	OTHER OPERATIONAL EXPENDITURE	9,000,000
TOTAL TITLE III OF THE BUDGET		766,306,339
4 1	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	169,670,000
4 2	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.
4 3	OTHER EARMARKED EXPENDITURE	p.m.
TOTAL TITLE IV OF THE BUDGET		169,670,000
TOTAL AMOUNT AVAILABLE FOR THE OPERATIONAL EXPENDITURE		935,976,339

WORK PROGRAMME		WORK PROGRAMME Commitment appropriations (EUR)		
		Grants	Procurement	Cash
3 1 + 4 1 + 4 2 + 4 3	Expenditure in support of ITER Construction	504,177	358,194,712	496,087,450
	Sub total ITER construction		854,786,339	
3 2	Technology for ITER and DEMO	200,000	11,800,000	
	Sub total technology for ITER and DEMO		12,000,000	
3 3	Technology for Broader Approach		18,665,000	6,335,000
	Sub total Technology for Broader Approach		25,000,000	
3 4	Technology for DONES		4,190,000	
	Sub total Technology for DONES		4,190,000	
3 5	External Support Activities		31,000,000	
	Sub total External Support Activities		31,000,000	
3 6	Other Operational Expenditure		9,000,000	
	Sub total Other Operational Expenditure		9,000,000	
Totals Operational Expenditure		704,177	432,849,712	502,422,450
			935,976,339	

IV. PAYMENT SCHEDULE

in EUR

Year	Commitments	Payments Execution												Payments Forecast		
		2007-2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027+
2007-13	3,090,164,404	1,254,548,523	411,099,614	340,488,482	367,378,744	306,107,340	150,270,256	53,002,801	66,569,764	34,146,730	30,443,026	6,301,909	16,805,779	14,482,606	16,155,859	22,362,971
2014	565,608,352		52,626,682	93,676,758	116,670,111	78,631,340	68,952,542	42,675,883	22,013,774	19,482,123	18,381,869	10,531,721	7,036,363	12,810,833	8,393,230	13,725,123
2015	336,301,471			46,616,553	123,149,761	50,541,172	57,643,284	39,324,581	6,428,326	3,947,738	2,866,937	593,039	867,050	798,775	2,655,101	869,155
2016	410,868,067				58,687,306	229,014,260	59,591,457	55,272,444	3,525,294	1,423,809	367,708	733,740	1,207,288	292,152	-	752,610
2017	478,354,187					119,010,492	168,993,843	65,041,867	79,991,985	19,067,696	9,512,937	5,842,282	973,742	3,947,356	512,408	5,459,580
2018	624,866,904						254,664,006	158,238,420	63,029,882	35,594,873	6,161,811	5,607,430	22,780,603	22,154,689	27,941,426	28,693,766
2019	648,295,447							267,773,299	170,961,600	72,880,000	72,301,641	27,636,673	23,664,403	4,803,349	6,480,771	1,793,709
2020	747,107,485								328,530,151	220,317,475	87,562,171	52,123,264	21,539,605	29,794,145	7,240,674	0
2021	885,098,304									278,124,869	242,964,503	99,341,228	44,312,079	48,004,273	55,868,648	116,482,703
2022	593,891,536										221,585,642	192,065,372	69,035,456	24,381,519	29,903,652	56,919,896
2023	513,033,978											123,864,499	217,826,603	34,572,257	44,592,999	92,177,619
2024	668,301,052												140,268,939	323,268,817	36,328,907	168,434,388
2025	966,806,409													226,540,267	423,506,316	316,759,826
2026	935,976,339														340,020,009	595,956,330
Total	11,464,673,936	1,254,548,523	463,726,295	480,781,793	665,885,922	783,304,604	760,115,387	681,329,295	741,050,777	684,985,313	692,148,245	524,641,156	566,317,911	745,851,038	999,600,000	1,420,387,676

Notes:

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

Column "Forecast 2027+" represents the balance between committed amounts deducted by payments done