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# FINANCIAL REGULATION

## on special provisions applicable to research and investment appropriations

(71/332/EEC, Euratom, ECSC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78 f thereof;

Having regard to the Treaty establishing the European Economic Community, and in particular Article 209 thereof;

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 183 thereof;

Having regard to the proposal from the Commission[1];

Having regard to the Opinion of the European Parliament[2];

Whereas it is appropriate to adopt a programme budgeting system covering research and investment appropriations within the budget of the European Communities;

Whereas the provisions relating to this system will subsequently have to be incorporated in the Financial Regulation now under consideration;

HAS ADOPTED THIS FINANCIAL REGULATION:

*Article 1*

The provisions of the Financial Regulation of 23 October 1961 on the establishment and implementation of the research and investment budget of the EAEC and on the responsibility of authorising officers and accounting officers (Article 183 (a) and (c) of the Treaty,[3] as amended by the Financial Regulation of 23 July 1966,[4] shall apply to research and investment appropriations set out in the annex to the budget provided for in Article 2, save as otherwise provided or where they are incompatible with the special provisions of this Financial Regulation.

*Article 2*

The total amount of research and investment appropriations in terms of payment appropriations to be financed in accordance with the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources shall be entered in a special chapter in the section of the budget relating to the Commission; these research and investment appropriations shall be set out in detail in an annex to that section.

That annex forming an integral part of the budget of the European Communities shall be drawn up using a particular structure and nomenclature, the criteria for which are fixed by this Financial Regulation.

*Article 3*

1. An overall allocation covering several years (hereinafter called 'envelope') shall be made to the chapter of the budget corresponding to each research and investment objective as defined by the Council in its decisions relating to programmes or similar decisions.

In budgetary terms, the envelope shall be the total allocation provided in the budget for each research and investment objective, taking into account financial reserves, if any, except where the objective

[1] OJ No C 7, 26.1.1971, p. 8.
[2] OJ No C 78, 2.8.1971, p. 29.
[3] OJ No 74, 16.11.1961, p. 1433/61.
[4] OJ No 137, 27.7.1966, p. 2561/66.

is to consist of several specific stages each forming a coherent whole.

2. Amounts authorised yearly in the budget to cover research and investment expenditure shall include commitment appropriations and payment appropriations.

3. Commitment appropriations within each envelope shall be designed to cover all the legal obligations which the Commission may contract.

They shall represent the upper limit of expenditure to which the Commission may commit itself during the financial year in question for the attainment of the objectives to which this expenditure relates. Commitment appropriations shall remain valid until they are cancelled under the budgetary procedure.

4. Payment appropriations shall represent the upper limit of expenditure which may be incurred or authorised during each financial year to cover commitments entered into during the current or preceding financial years.

*Article 4*

The annex to the budget provided for in Article 2 shall be in two parts:

(a) Part I, the total of which in terms of payment appropriations is shown in a special chapter in the section of the budget relating to the Commission, shall comprise:

— appropriations for carrying out each research and investment objective;

— appropriations for other activities, in particular those provided for in Article 174 (2) (b), (c) and (d) of the Treaty establishing the European Atomic Energy Community;

— appropriations, where necessary, to cover the balances on the allocation accounts.

(b) Part II shall comprise allocation accounts, in particular those concerning:

— staff;

— general infrastructure; general services and overheads;

— scientific and technical auxiliary services;

— major installations;

— services performed on behalf of outsiders.

*Article 5*

The nomenclature of the annex to the budget provided for in Article 2 shall be based, as regards the description of chapters and allocation accounts, on the use of expenditure resulting mainly from carrying out research and investment objectives. An outline of this nomenclature is included in Annex I to this Financial Regulation. This outline shall be mandatory in principle, in particular as regards subdivision into titles, but not as regards subdivision into chapters.

Within the chapters and allocation accounts, expenditure shall be classified according to its nature as shown in Annex II to this Financial Regulation; in the budget, however, this classification shall only be used in respect of categories.

*Article 6*

1. The allocation accounts referred to in Article 4 (b) shall record resources of the main means for carrying out research and investment objectives, and the uses to which these resources are put.

These means are: staff; infrastructure: general services and overheads; scientific and technical services; major installations.

In addition, allocation accounts may be opened in order to follow the progress of services performed on behalf of outsiders.

2. Under the heading of uses, the allocation accounts shall record the countervalue of the means used and also the expenditure for outsiders.

Under the heading of resources, the allocation accounts shall record on the one hand, the countervalue of the means used charged either to research objectives or to other allocation accounts and, on the other hand, the proceeds arising from the use of such means on behalf of outsiders.

The balances of the allocation accounts resulting from a surplus of uses over resources shall be charged to the corresponding chapter of Part I of the annex to the budget provided for in Article 2.

The balance of each allocation account shall represent the maximum net expenditure to be entered in the corresponding chapter of Part I of the annex to the budget provided for in Article 2.

The balances of the allocation accounts resulting from a surplus of resources over uses shall be entered in the statement of revenue in the budget.

3. Uses and expenditure charged to allocation accounts shall not exceed the amounts authorised in respect of such accounts, save where, as a result either of transfers within chapters of Part I of the annex to the budget provided for in Article 2 or of additional amounts made available for outsiders, resources higher than estimated make a corresponding increase possible as regards uses and expenditure.

With reference to allocation accounts relating to services performed on behalf of outsiders, additional amounts may be entered during the financial year in order to cover additional expenditure specifically incurred in respect of services performed on behalf of outsiders. These additional amounts shall be shown as:

— commitments, up to the amount of the repayment provided for in the contracts concluded with outside customers,

— payments, up to the revenue actually collected as repayment by outside customers for the above-mentioned expenditure.

*Article 7*

As regards transfers of scientific and technical equipment between research and investment projects, an amount equal to the residual value of that equipment shall be entered as expenditure for the recipient project, while that amount is credited to the donor project by means of an entry showing a reduction of expenditure incurred. The residual value shall be fixed in accordance with a procedure which the Commission shall lay down in advance.

The operations provided for in this Article shall, for record purposes, be shown in a special account.

*Article 8*

1. A schedule of due dates for commitments and payments, forming an integral part of the budget, shall be attached to Part I of the annex to the budget provided for in Article 2 and shall be drawn up as follows in respect of each chapter and article:

(a) for each envelope, the schedule of due dates shall show the timetable for using commitment appropriations; this will be subject to annual review;

(b) for each estimated commitment appropriation, the schedule of due dates shall show the annual timetable laid down for the payments.

2. As regards borrowing and lending, a schedule of due dates shall be established on the basis of interest and depreciation payments agreed in the corresponding contracts for the servicing of such borrowing and lending.

3. The budget shall also show, for guidance, an estimate of revenue and expenditure to be effected in the currencies of third countries, special mention being made of borrowing and lending in such currencies.

*Article 9*

If, at the beginning of a financial year, the budget has not yet been approved, expenditure shall be effected as follows:

(a) Regarding the allocation accounts referred to in Article 6, Article 178 of the Treaty establishing the European Atomic Energy Community shall apply to commitments and payments relating to expenditure of a kind already approved in principle in the last budget duly adopted.

Regarding payments, a sum equivalent to not more than one twelfth of the budget appropriations for the preceding financial year may be spent each month in respect of any chapter; this arrangement shall not have the effect of placing at the disposal of the Commission appropriations in excess of one twelfth of those provided for in the budget.

Regarding commitments, these may be effected up to an amount not exceeding one fourth of the total appropriations for the preceding financial year, but shall not exceed the amount provided for in the budget in course of preparation.

At the request of the Commission and without prejudice to the preceding subparagraph the Council shall, acting by a qualified majority, on the basis of administrative requirements, authorise simultaneously expenditure in respect of two or more provisional twelfths.

(b) Regarding chapters of Part I of the annex to the budget provided for in Article 2 concerning research and investment projects, payments may be effected in respect of any chapter, for an amount not exceeding one twelfth of the annual estimates shown for that financial year in the schedule of due dates for payment in respect of the estimated commitment appropriations.

Regarding commitments, these may be effected for an amount not exceeding one fourth of each appropriation shown in the schedule of due dates for the estimated commitments for the financial year concerned, but shall not exceed the amount provided for in the preliminary draft budget.

*Article 10*

1. Any decision relating to transfers within chapters or from one chapter to another shall be subject to approval by the financial controller, who shall certify that funds are available and that these operations are in order and in accordance with the provisions in force.

2. However, if the financial controller considers that he cannot ascertain in advance the effects of such transfers on the financial balance of the allocation accounts, he shall confine himself to delivering an opinion.

In that case, and in so far as he is competent to act, the authorising officer may on his own responsibility effect the transfer, provided that he makes available each month to the financial controller all appropriate information enabling an assessment to be made of the financial effects of such transfers.

If as a result of such information the financial controller finds a financial imbalance in any allocation account, he shall inform the authorising officer thereof.

*Article 11*

This Financial Regulation shall apply from the date of introduction of the budgetary procedure for the year 1972.

Done at Brussels, 20 September 1971.

*For the Council*

*The President*

A. MORO

*ANNEX I*

## BUDGET NOMENCLATURE

PROVIDED FOR IN ARTICLE 5

### A. STATEMENT OF REVENUE

*TITLE 4 — DEDUCTIONS FROM STAFF REMUNERATIONS*

Chapter 40 — *Proceeds of the tax on wages, salaries and allowances of officials and other servants*

Article 400 — Proceeds of the tax on wages, salaries and allowances of officials and other servants

— Joint Programmes

Article 401 — Proceeds of the tax on salaries, wages and allowances of officials and other servants

— Complementary Programmes

Chapter 41 — *Staff contributions to the funding of the pension scheme*

*TITLE 5 — CONTRIBUTIONS*

Chapter 51 — *Contributions provided for in Article 3 (4) and Article 4 (6) of the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources*

*TITLE 9 — MISCELLANEOUS REVENUE*

Chapter 90 — *Proceeds of sale of movable and immovable property*

Article 900 — Proceeds of sale of movable property

Article 901 — Proceeds of sale of immovable property

Chapter 92 — *Revenue and remuneration for services provided against payment*

Article 920 — Supplying, against payment, of any source materials or special fissile materials (Article 6 of the EAEC Treaty)

Article 921 — Remuneration for services provided against payment for the purposes of implementing the Community research programme (Article 10 of the EAEC Treaty)

Article 922 — Remuneration for services provided against payment to Member States, persons or undertakings (Article 6 of the EAEC Treaty)

Article 923 — Revenue from licences granted by the Commission under patents or on the basis of technical data

Article 925 — Revenue arising from surplus in respect of services performed on behalf of outsiders

Article 929 — Other revenue arising from services provided against payment

Chapter 94 — *Borrowing and lending*

Article 940 — Proceeds of borrowing under the EURATOM — United States Agreement

Article 941 — Repayment of loans granted under the EURATOM — United States Agreement

Article 942 — Payment of financial and bank charges in respect of borrowing and lending under the EURATOM — United States Agreement

Chapter 99 — *Other miscellaneous revenue*

## B. STATEMENT OF EXPENDITURE

*TITLE 1 — BALANCES OF ALLOCATION ACCOUNTS*

Chapter 1.10 — *Staff*

Article 1.10.1 — Staff expenditure — JRC

Article 1.10.2 — Staff expenditure — Centre and indirect action

Chapter 1.20 — *General infrastructure: General services and overheads*

Article 1.20.1 — General administrative expenditure — JRC

Article 1.20.2 — General administrative expenditure — Centre and indirect action

Article 1.20.3 — Management and Administrative Services — JRC

Article 1.20.4 — Administration of welfare facilities — JRC

Article 1.20.5 — Maintenance and equipment of buildings and site — JRC

Article 1.20.6 — Immovable property investment — JRC

Article 1.20.7 — Protective equipment, medical services and protection against industrial injuries — JRC

Article 1.20.8 — Documentation, library and publishing — JRC

Chapter 1.30 — *Scientific and technical auxiliary services — JRC*

Article 1.30.1 — Stores

Article 1.30.2 — Design offices

Article 1.30.3 — Workshops

Article 1.30.4 — Electronic laboratories

Article 1.30.5 — Chemical laboratories

Article 1.30.9 — Other

**Major installations**

Chapter 1.40 — *Computer centre*

Chapter 1.41 — *HFR Reactor*

Chapter 1.42 — *ISPRA-1 Reactor*

Chapter 1.43 — *ECO Reactor*

Chapter 1.44 — *ESSOR Reactor*

Chapter 1.45 — *Special installations*

Article 1.45.1 — Medium-activity laboratory

Article 1.45.2 — Euracos

Chapter 1.46 — *Major installations of CBNM (accelerators and spectrometry)*

Chapter 1.47 — *Major installations (Institute for Transuranium Elements)*

**Services performed on behalf of outsiders**

Chapter 1.90 — *Services performed on behalf of outsiders*

*TITLES 2, 3, 4 and 5 — JOINT AND COMPLEMENTARY PROGRAMMES — DIRECT AND INDIRECT ACTION*

*TITLE 6 — COMPLETION OF ACTION AUTHORISED UNDER PRECEDING PROGRAMMES*

Chapter 6.10 — *Programmes preceding 1969*

Article 6.10.1 — Participation in power reactors

Article 6.10.2 — Other

Chapter 6.20 — *Joint Programmes 1969/71*

Article 6.20.1 — ESSOR heavy-water reactor

Article 6.20.2 — DRAGON Agreement

Article 6.20.3 — Plutonium and transplutonium elements

Article 6.20.4 — Fusion and plasma physics

Article 6.20.5 — Biology and health physics

Article 6.20.6 — Nuclear measurements and standards

Article 6.20.7 — Instruction and training

Chapter 6.30 — *1969–1971 (B/G/I/L/N) Complementary programmes*

Article 6.30.1 — Fast reactors — Direct action

Article 6.30.2 — High-temperature gas reactors

Article 6.30.3 — Technological problems connected with reactor development (reactor safety and determination of fissile material content)

Article 6.30.4 — Plutonium and transplutonium elements

Article 6.30.5 — Reactor physics

Article 6.30.6 — Condensed state physics

Article 6.30.7 — Nuclear materials research

Article 6.30.8 — Direct conversion of energy

Article 6.30.9 — CETIS data processing

Chapter 6.40 — *1969–1971 (G/F/I/L/N) Complementary programmes*

Article 6.40.1 — Heavy-water reactors — general-purpose research

Article 6.40.2 — Heavy-water reactors — specific research

Chapter 6.50 — *1969–1971 (G/I/N) Complementary programme*

Article 6.50.1 — Biology — application to agricultural research

Chapter 6.60 — *1969–1971 (B/G/I/L/N) Complementary programme*

Article 6.60.1 — HFR reactor operation

*TITLE 7 — OTHER ACTIVITIES, IN PARTICULAR THOSE PROVIDED FOR IN ARTICLE 174 (2) (b), (c) AND (d) OF EAEC TREATY*

Chapter 7.01 — *Loans granted under the EURATOM — United States Agreement*

Chapter 7.02 — *Repayment of borrowings under the EURATOM — United States Agreement*

Chapter 7.03 — *Financial and bank charges in respect of borrowing and lending under the EURATOM — United States Agreement*

*ANNEX II*

## CLASSIFICATION OF EXPENDITURE ACCORDING TO ITS NATURE

(SECOND PARAGRAPH OF ARTICLE 5)

### I. MAIN ALLOCATIONS

| Category | Heading | Description |
|---|---|---|
| | | STAFF EXPENDITURE |
| 11 | | *STAFF* |
| | | *Officials and temporary staff holding an appointment provided for in the list of posts* |
| | 1100 | Basic salary |
| | 1101 | Family allowances |
| | 1102 | Expatriation allowances |
| | 1103 | Temporary flat-rate allowances |
| | 1104 | Establishment staff |
| | | *Other staff* |
| | 1110 | Auxiliary staff |
| | 1111 | Auxiliary interpreters |
| | 1112 | Local staff |
| | 1113 | Special advisers |
| | (1114 | Staff employed under contract)[1] |
| | | *Pensions and severence grants* |
| | 1120 | Retirement pensions |
| | 1121 | Invalidity pensions |
| | 1122 | Survivors' pensions |
| | 1123 | Severance grants |
| | | *Sickness and accident insurance* |
| | 1130 | Sickness insurance |
| | 1131 | Accident insurance |
| | 1132 | Nuclear accident insurance |
| | | *Miscellaneous allowances and grants* |
| | 1140 | Maternity and death grants |
| | 1141 | Travelling expenses on annual leave |
| | 1142 | Accommodation and transport allowances |
| | 1143 | Fixed special duty allowances |
| | 1144 | Fixed local travel allowances |

[1] Subject to review.

| Category | Heading | Description |
|---|---|---|
| | 1149 | Other allowances and refunds |
| | 1150 | Overtime |
| | 1160 | Correcting factors |
| | | *Supplementary services* |
| | 1170 | Freelance interpreters and conference officers |
| | 1171 | Freelance proof-readers |
| | 1172 | Other staff paid on the basis of services rendered and work sent out for translation and typing |
| | | *Miscellaneous bonuses and allowances* |
| | 1180 | Bonuses for patents |
| | 1181 | Bonuses for exceptional service |
| | 1182 | Allowances for work of a particularly arduous nature |
| | 1183 | Allowances for shift work |
| | (1184 | Allowances for standby duty on site or at home)[1] |
| 12 | | *ALLOWANCES AND EXPENSES ON ENTERING AND ON LEAVING SERVICE AND ON TRANSFER* |
| | 1200 | Miscellaneous expenditure on staff recruitment |
| | 1221 | Travel expenses (including members of family) |
| | 1221 | Initial installation, resettlement and transfer allowances |
| | 1231 | Removal expenses |
| | 1241 | Temporary daily subsistence allowances |
| | 1250 | Allowances for staff placed on non-active status retired in the interests of the service or dismissed |
| | 1290 | Other expenses |
| 13 | | *EXPENDITURE RELATING TO MISSIONS AND DUTY TRAVEL* |
| | 1301 | Mission expenses, travel expenses and other related expenses |
| | 1302 | Special equipment for duty-travel |
| 14 | | *EXPENDITURE ON SOCIAL WELFARE AND ON FURTHER VOCATIONAL TRAINING FOR STAFF* |
| | 1400 | Special assistance grants |
| | 1410 | Hostels and staff clubs |
| | 1420 | Restaurants and canteens |
| | | *Medical service* |
| | 1430 | Equipment for medical laboratories |
| | 1431 | Medicines and medical supplies for treatment |
| | 1432 | Cost of medical examinations and tests for early diagnosis |
| | | *Language courses and further vocational training for staff* |
| | 1440 | Language courses |

[1] Subject to review.

| Category | Heading | Description |
|---|---|---|
| | 1441 | Further training courses |
| | 1442 | Retraining courses for staff |
| | 1443 | Vocational training |
| | 1444 | Readaptation courses |
| | | *Other expenditure* |
| | 1490 | Other expenditure |
| | | ADMINISTRATIVE EXPENDITURE |
| 20 | | *IMMOVABLE PROPERTY INVESTMENTS* |
| | 2000 | Acquisition of immovable property |
| | 2010 | Construction of buildings |
| | 2020 | Other expenditure preliminary to the construction of buildings or to the acquisition of immovable property |
| | 2090 | Other expenditure |
| 21 | | *BUILDINGS AND INCIDENTAL EXPENDITURE* |
| | 2100 | Rent |
| | | *Insurance* |
| | 2110 | Contractual insurance |
| | 2111 | Public liability insurance |
| | 2112 | Insurance covering Community property against damage of nuclear origin |
| | 2113 | Insurance covering Community liability for damage of nuclear origin caused to outsiders |
| | 2114 | Public liability insurance in respect of transport of radioactive materials |
| | 2119 | Miscellaneous insurances |
| | 2120 | Water, gas, electricity and heating |
| | 2130 | Cleaning and maintenance |
| | 2140 | Fitting out of premises |
| | 2190 | Other expenditure |
| 22 | | *MOVABLE PROPERTY AND INCIDENTAL EXPENDITURE* |
| | | *Office machinery* |
| | 2200 | Initial equipment |
| | 2201 | Renewals |
| | 2202 | Rental |
| | 2203 | Maintenance, use and repair |
| | | *Furniture* |
| | 2210 | Initial equipment |
| | 2211 | Renewals |

| Category | Heading | Description |
|---|---|---|
| | 2212 | Rental |
| | 2213 | Maintenance, use and repair |
| | | *Office equipment* |
| | 2220 | Initial equipment |
| | 2221 | Renewals |
| | 2222 | Rental |
| | 2223 | Maintenance, use and repair |
| | | *Transport equipment* |
| | 2230 | Initial equipment |
| | 2231 | Renewals |
| | 2232 | Rental |
| | 2233 | Maintenance, use and repair |
| | | *Expenditure on information material and library* |
| | 2250 | Library equipment, purchase of books |
| | 2251 | Special equipment for library, information and reproduction equipment |
| | 2252 | Subscriptions to newspapers and periodicals |
| | 2253 | Subscriptions to press agencies |
| | 2254 | Binding and maintenance of library books |
| 23 | | *DAY-TO-DAY ADMINISTRATIVE EXPENDITURE* |
| | 2300 | Stationery and office supplies |
| | | *Postal charges and telecommunications* |
| | 2310 | Postal and delivery charges |
| | 2311 | Telephone, telegraph, telex |
| | | *Financial charges* |
| | 2320 | Bank charges |
| | 2329 | Other financial charges |
| | 2330 | Legal expenses |
| | 2340 | Damages |
| | | *Other operating expenditure* |
| | 2390 | Miscellaneous insurance |
| | 2391 | Uniforms and working clothes |
| | 2392 | Miscellaneous expenditure on internal meetings |
| | 2393 | Departmental removals |
| | 2394 | Petty expenses |
| | 2395 | Fire-fighting equipment |
| | 2399 | Other operating expenditure |

| Category | Heading | Description |
|---|---|---|
| 24 | | *ENTERTAINMENT AND REPRESENTATION EXPENSES* |
| | 2401 | Entertainment and representation expenses |
| 25 | | *EXPENDITURE FOR MEETINGS AND CONFERENCES* |
| | 2500 | Meetings and conferences |
| | 2510 | Committees |
| | 2551 | Miscellaneous expenditure on organisation of conferences and congresses |
| | 2552 | Miscellaneous expenditure on attending conferences, congresses and meetings organised outside the premises of the institution |
| 26 | | *EXPENDITURE ON RESEARCH, SURVEYS AND CONSULTATIONS* |
| | 2600 | Limited consultations, research and surveys |
| | 2620 | Comprehensive Community research and surveys |
| | 2660 | Fees for physicians working within the framework of the JRC |
| 27 | | *EXPENDITURE ON PUBLISHING AND INFORMATION* |
| | | *Publications* |
| | 2710 | General publications |
| | 2718 | Expenditure on publishing scientific and technical works |
| | 2719 | Other publications and publicity expenditure |
| | | *Expenditure on information and participation in public events* |
| | 2720 | Expenditure on information, publicity and participation in public events |
| | 2721 | Participation of the Communities in exhibitions |
| 30 | | *EXPENDITURE ON TECHNICAL SERVICES* |
| | | *Material and equipment* |
| | 3010 | Equipment and material not subject to inventory |
| | 3011 | Equipment subject to inventory |
| | | *Fissile materials and special materials* |
| | 3020 | Fissile materials (leasing, losses, purchases) |
| | 3021 | Fuel processing |
| | 3022 | Fuel element fabrication |
| | 3023 | Heavy water (leasing, losses, purchases) |
| | 3024 | Radioisotopes (leasing, losses, purchases) |
| | | *Industrial power supply* |
| | 3030 | Industrial power supply |
| | | *Equipment maintenance* |
| | 3040 | Equipment maintenance |

| Category | Heading | Description |
|---|---|---|
| | | *Equipment hiring* |
| | 3050 | Equipment hiring |
| | | *Software* |
| | 3060 | Software (hiring, purchases) |
| | | *Maintenance of construction work and installation* |
| | 3070 | Maintenance of buildings |
| | 3071 | Maintenance of roads and sites |
| | 3072 | Maintenance of installations |
| 40 | | *INVESTMENT EXPENDITURE* |
| | | *Purchase of immovable property* |
| | 4000 | Purchase of buildings |
| | 4001 | Purchase of land |
| | | *Construction* |
| | 4010 | Building construction |
| | 4011 | Installation construction |
| | | *Road building* |
| | 4020 | Roads |
| | 4021 | Connecting-up costs |
| | 4022 | Site lay-out |
| 50 | | *CONTRACT EXPENDITURE* |
| | | *Contracts backed by national bodies* |
| | 5000 | GFK |
| | 5001 | RCN |
| | 5002 | CEN |
| | 5003 | Belgonucléaire |
| | | *Contracts for provision of services* |
| | 5010 | Contracts for provision of services |
| | | *Research contracts* |
| | 5020 | Research contracts |
| | | *Shared-expenditure contracts* |
| | 5030 | Shared-expenditure contracts |
| | | *Contracts of association* |
| | 5040 | Contracts of association |
| | | *Irradiation contracts* |
| | 5050 | Irradiation contracts |

| Category | Heading | Description |
|---|---|---|
| 60 | | *MISCELLANEOUS EXPENDITURE* |
| | | *Instruction and training for non-member of the staff* |
| | 6001 | Training at technical and university level |
| | 6002 | Grants |
| | 6003 | Visiting scientists |
| | 6004 | Vocational training schools |

## II. SUBSIDIARY ALLOCATIONS

| Category | Heading | Description |
|---|---|---|
| | | USE OF STAFF, OF SCIENTIFIC AND TECHNICAL AUXILIARY SERVICES AND OF MAJOR INSTALLATIONS |
| 91 | | *STAFF* |
| | 9101 | Staff expenditure — JRC |
| | 9102 | Staff expenditure — centre and indirect action |
| 93 | | *SCIENTIFIC AND TECHNICAL SERVICES — JRC* |
| | 9301 | Stores |
| | 9302 | Design offices |
| | 9303 | Workshops |
| | 9304 | Electronics |
| | 9305 | Chemistry |
| | 9309 | Other laboratories |
| 94 | | *MAJOR INSTALLATIONS* |
| | 9401 | Computer centre — Technical and scientific work |
| | 9402 | Computer centre — Administrative work |
| | 9410 | HFR Reactor |
| | 9420 | Ispra-I Reactor |
| | 9430 | ECO Reactor |
| | 9440 | ESSOR Reactor |
| | | *Special installations* |
| | 9451 | Medium-activity laboratory |
| | 9452 | Euracos |
| | 9460 | Major installations — CBNM |
| | 9470 | Major installations — Institute for Transuranium Elements |