



FUSION FOR ENERGY

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

DECISION OF THE GOVERNING BOARD

ADOPTING THE FIRST AMENDMENT TO BUDGET 2021

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 of 27 March 2007 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 of 13 December 2013 amending Council Decision (EURATOM) 2007/198²;

HAVING REGARD to Council Decision (Euratom) 2015/224 of 10 February 2015 amending Council Decision (Euratom) 2007/198³;

HAVING REGARD to the Council Decision (Euratom) 2021/281 of 22 February 2021 amending Council Decision (Euratom) 2007/198⁴;

HAVING REGARD to the Statutes annexed to the Council Decision (Euratom) 2007/198 (hereinafter "the Statutes") and in particular Article 6(3)(e) thereof, amended on 10 February 2015 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 2021 adopted with F4E Single Programming Document 2021-2025 by F4E Governing Board on 10 December 2020⁶ and amended on 7 October 2021⁷;

HAVING REGARD to F4E Budget 2021 adopted by the Governing Board on 10 December 2020⁸;

HAVING REGARD to the EU General Budget 2021 published on 17 March 2021;

HAVING REGARD to the opinions and recommendations of the F4E Administration and Management Committee on the proposal for the First Amendment to F4E Budget 2021 at their meeting of 10-11 June 2021.

¹ OJ L 90, 30.03.2007, p. 58-72

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 (20) GB49, adopted 10.12.2020

⁷ F4E (21) GB51, adopted 07.10.2021

⁸ F4E (20) GB49, adopted 10.12.2020

WHEREAS:

- (1) The Director should, in accordance with Article 8(4)(e) of the Statutes, draw up the annual budget;
- (2) The Administrative and Management Committee should, in accordance with the mandate described 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 budget setting the amount of the EURATOM contribution and the establishment plan;
- (4) Any amendment to the budget of the Joint Undertaking, beyond the modifications authorised under Articles 26(1) and 38(1) of the Financial Regulation, shall be subject of an amending budget adopted by the same procedure as the initial budget, in accordance with Article 34 of the Financial Regulation.

HAS ADOPTED THIS DECISION:

Article 1

The First Amendment to Budget 2021 of Fusion for Energy annexed to this Decision is hereby adopted.

Article 2

The collection of additional revenue and related administrative fees for new tasks requested by ITER Organization in the interest of ITER project is hereby authorised.

Done at Barcelona, 5 November 2021

For the Governing Board


Beatrix Vierkorn-Rudolph

Chair of the Governing Board

First Amendment to Budget 2021 of the European Joint Undertaking for ITER and the Development of Fusion for Energy

I. Amendment to the Statement of Revenue in Commitment appropriations:

Statement of Revenue 2021 in Commitment Appropriations		in EUR						
		Original Budget (1)	Amendment 1 (2)	Amended Budget (3)=Σ (1 to 2)	Available assigned revenue (4)	Carry over (5)	Estimated Additional Revenue (6)	Estimated Available Budget (7)=Σ (3 to 6)
1	PARTICIPATION FROM EUROPEAN UNION							
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	794,259,197.00		794,259,197.00				794,259,197.00
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE							
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	62,483,826.00		62,483,826.00				62,483,826.00
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	824,174.00	0.13	824,174.13				824,174.13
	Title 1 - Total	857,567,197.00	0.13	857,567,197.13	0.00	0.00	0.00	857,567,197.13
2	ANNUAL MEMBERSHIP CONTRIBUTIONS			0.00				
210	ANNUAL MEMBERSHIP CONTRIBUTIONS	6,500,000.00		6,500,000.00				6,500,000.00
	Title 2 - Total	6,500,000.00	0.00	6,500,000.00	0.00	0.00	0.00	6,500,000.00
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE							
310	CONTRIBUTION FROM ITER HOST STATE	184,700,000.00		184,700,000.00		536,653.44		185,236,653.44
	Title 3 - Total	184,700,000.00	0.00	184,700,000.00	0.00	536,653.44	0.00	185,236,653.44
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.	1,179.15	1,179.15	155,118.69	33,161.55	p.m.	189,459.39
	Title 4 - Total	p.m.	1,179.15	1,179.15	155,118.69	33,161.55	0.00	189,459.39
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE							
510	OTHER REVENUE	p.m.		0.00	1,399,515.87			1,399,515.87
520	REVENUE FROM ITER ORGANIZATION	p.m.		0.00	5,996,650.20	286,887.80	14,205,940.91	20,489,478.91
	Title 5 - Total	p.m.	0.00	0.00	7,396,166.07	286,887.80	14,205,940.91	21,888,994.78
	TOTAL REVENUE	1,048,767,197.00	1,179.28	1,048,768,376.28	7,551,284.76	856,702.79	14,205,940.91	1,071,382,304.74

II. Amendment to the Statement of Revenue in Payment appropriations:

in EUR

Statement of Revenue 2021 in Payment Appropriations		Original Budget	Amendment 1	Amended Budget	Available assigned revenue	Carry over	Estimated Additional Revenue	Estimated Available Budget
		(1)	(2)	(3)=Σ (1 to 2)	(4)	(5)	(6)	(7)=Σ (3 to 6)
1	PARTICIPATION FROM EUROPEAN UNION							
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	543,903,868.00		543,903,868.00				543,903,868.00
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE							
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	62,483,826.00		62,483,826.00		3,535,437.41		66,019,263.41
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	824,174.00	0.13	824,174.13				824,174.13
Title 1 - Total		607,211,868.00	0.13	607,211,868.13	0.00	3,535,437.41	0.00	610,747,305.54
2	ANNUAL MEMBERSHIP CONTRIBUTIONS							
210	ANNUAL MEMBERSHIP CONTRIBUTIONS	6,500,000.00		6,500,000.00				6,500,000.00
Title 2 - Total		6,500,000.00	0.00	6,500,000.00	0.00	0.00	0.00	6,500,000.00
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE							
310	CONTRIBUTION FROM ITER HOST STATE	129,100,000.00		129,100,000.00				129,100,000.00
Title 3 - Total		129,100,000.00	0.00	129,100,000.00	0.00	0.00	0.00	129,100,000.00
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.	1,179.15	1,179.15	155,118.69	33,161.55	p.m.	189,459.39
Title 4 - Total		p.m.	1,179.15	1,179.15	155,118.69	33,161.55	0.00	189,459.39
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE							
510	OTHER REVENUE	p.m.		0.00	1,399,515.87			1,399,515.87
520	REVENUE FROM ITER ORGANIZATION	p.m.		0.00	194,008.98	11,610,146.80	30,000,000.00	41,804,155.78
Title 5 - Total		p.m.	0.00	0.00	1,593,524.85	11,610,146.80	30,000,000.00	43,203,671.65
TOTAL REVENUE		742,811,868.00	1,179.28	742,813,047.28	1,748,643.54	15,178,745.76	30,000,000.00	789,740,436.58

III. Amendment to Statement of Expenditure in Commitment appropriations:

Statement of Expenditure 2021 in Commitment Appropriations		Original Budget	Amendment 1	Transfers	Amended Budget	Expenditure from assigned revenue	Carry over	in EUR	
								Estimated Additional Expenditure	Estimated Available Budget
		(1)	(2)	(3)	(4)=Σ (1 to 3)	(5)	(6)	(7)	(8)=Σ (4 to 7)
A1	STAFF EXPENDITURE								
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	37,198,000.00			37,198,000.00				37,198,000.00
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	12,168,000.00		-770,000.00	11,398,000.00				11,398,000.00
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	685,000.00			685,000.00				685,000.00
A13	MISSION EXPENSES	800,000.00		-150,000.00	650,000.00	771.46			650,771.46
A14	SOCIO-MEDICAL INFRASTRUCTURE	350,000.00		150,000.00	500,000.00				500,000.00
A15	TRAINING	689,000.00			689,000.00				689,000.00
A16	EXTERNAL SERVICES			570,000.00	570,000.00				570,000.00
A17	RECEPTIONS, EVENTS AND REPRESENTATION	10,000.00			10,000.00				10,000.00
A18	SOCIAL WELFARE	47,000.00			47,000.00				47,000.00
A19	OTHER STAFF RELATED EXPENDITURE	2,828,000.00			2,828,000.00	5,406.00			2,833,406.00
Title A1 - Total		54,775,000.00	0.00	-200,000.00	54,575,000.00	6,177.46	0.00	0.00	54,581,177.46
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE								
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	1,460,000.00			1,460,000.00	7,822.47			1,467,822.47
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	3,960,000.00			3,960,000.00				3,960,000.00
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	369,000.00			369,000.00				369,000.00
A24	CURRENT ADMINISTRATIVE EXPENDITURE	1,438,000.00		200,000.00	1,638,000.00				1,638,000.00
A25	POSTAGE / TELECOMMUNICATIONS	531,000.00			531,000.00				531,000.00
A26	MEETING EXPENSES	469,000.00			469,000.00				469,000.00
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES						33,161.55		33,161.55
A28	INFORMATION AND PUBLISHING <i>Of which STUDIES</i>	40,000.00			40,000.00				40,000.00
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	266,000.00			266,000.00				266,000.00
Title A2 - Total		8,533,000.00	0.00	200,000.00	8,733,000.00	7,822.47	33,161.55	0.00	8,773,984.02
Titles A1 & A2 - Subtotal		63,308,000.00	0.00	0.00	63,308,000.00	13,999.93	33,161.55	0.00	63,355,161.48
B3	OPERATIONAL EXPENDITURE								
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	742,301,679.51	-1,711,896.92	-2,000,000.00	738,589,782.59	141,118.76			738,730,901.35
B32	TECHNOLOGY FOR ITER AND DEMO	10,275,000.00	-5,881,206.70		4,393,793.30				4,393,793.30
B33	TECHNOLOGY FOR BROADER APPROACH	30,424,241.52	2,658,758.12		33,082,999.64				33,082,999.64
B34	TECHNOLOGY FOR DONES								
B35	EXTERNAL SUPPORT ACTIVITIES		6,173,870.74	14,000,000.00	20,173,870.74				20,173,870.74
B36	OTHER OPERATIONAL EXPENDITURE	17,758,275.97	-1,238,345.96	-12,000,000.00	4,519,930.01				4,519,930.01
Title B3 - Total		800,759,197.00	1,179.28	0.00	800,760,376.28	141,118.76	0.00	0.00	800,901,495.04
B4	EARMARKED EXPENDITURE								
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	184,700,000.00			184,700,000.00		536,653.44		185,236,653.44
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.				5,996,650.20	286,887.80	14,205,940.91	20,489,478.91
B43	OTHER EARMARKED EXPENDITURE	p.m.				1,399,515.87			1,399,515.87
Title B4 - Total		184,700,000.00	0.00	0.00	184,700,000.00	7,396,166.07	823,541.24	14,205,940.91	207,125,648.22
Titles B3 & B4 - Subtotal		985,459,197.00	1,179.28	0.00	985,460,376.28	7,537,284.83	823,541.24	14,205,940.91	1,008,027,143.26
TOTAL EXPENDITURE		1,048,767,197.00	1,179.28	0.00	1,048,768,376.28	7,551,284.76	856,702.79	14,205,940.91	1,071,382,304.74

IV. Amendment to the Statement of Expenditure in Payment appropriations:

Statement of Expenditure 2021 in Payment Appropriations		Original Budget	Amendment 1	Transfers	Amended Budget	Expenditure from assigned revenue	Carry over	Estimated Additional Expenditure	Estimated Available Budget
		(1)	(2)	(3)	(4)=Σ (1 to 3)	(5)	(6)	(7)	(8)=Σ (4 to 7)
A1	STAFF EXPENDITURE								
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	37,198,000.00			37,198,000.00				37,198,000.00
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	12,168,000.00		-770,000.00	11,398,000.00		161,358.84		11,559,358.84
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	685,000.00			685,000.00		31,514.94		716,514.94
A13	MISSION EXPENSES	800,000.00		-150,000.00	650,000.00	771.46	85,642.41		736,413.87
A14	SOCIO-MEDICAL INFRASTRUCTURE	350,000.00		150,000.00	500,000.00		154,116.51		654,116.51
A15	TRAINING	689,000.00			689,000.00		402,687.49		1,091,687.49
A16	EXTERNAL SERVICES			570,000.00	570,000.00				570,000.00
A17	RECEPTIONS, EVENTS AND REPRESENTATION	10,000.00			10,000.00		60.00		10,060.00
A18	SOCIAL WEALFARE	47,000.00			47,000.00		33,079.75		80,079.75
A19	OTHER STAFF RELATED EXPENDITURE	2,828,000.00			2,828,000.00	5,406.00	105,766.74		2,939,172.74
	Title A1 - Total	54,775,000.00	0.00	-200,000.00	54,575,000.00	6,177.46	974,226.68	0.00	55,555,404.14
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE								
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	1,460,000.00			1,460,000.00	7,822.47	403,940.71		1,871,763.18
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	3,960,000.00			3,960,000.00		1,402,671.09		5,362,671.09
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	369,000.00			369,000.00		154,312.15		523,312.15
A24	CURRENT ADMINISTRATIVE EXPENDITURE	1,438,000.00		200,000.00	1,638,000.00		211,045.25		1,849,045.25
A25	POSTAGE / TELECOMMUNICATIONS	531,000.00			531,000.00		170,107.08		701,107.08
A26	MEETING EXPENSES	469,000.00			469,000.00		56,369.53		525,369.53
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES						33,161.55		33,161.55
A28	INFORMATION AND PUBLISHING <i>Of which STUDIES</i>	40,000.00			40,000.00		1,292.70		41,292.70
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	266,000.00			266,000.00		161,472.22		427,472.22
	Title A2 - Total	8,533,000.00	0.00	200,000.00	8,733,000.00	7,822.47	2,594,372.28	0.00	11,335,194.75
	Titles A1 & A2 - Subtotal	63,308,000.00	0.00	0.00	63,308,000.00	13,999.93	3,568,598.96	0.00	66,890,598.89
B3	OPERATIONAL EXPENDITURE								
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	519,803,868.00	1,179.28	-6,000,000.00	513,805,047.28	141,118.76			513,946,166.04
B32	TECHNOLOGY FOR ITER AND DEMO	4,100,000.00			4,100,000.00				4,100,000.00
B33	TECHNOLOGY FOR BROADER APPROACH	11,500,000.00			11,500,000.00				11,500,000.00
B34	TECHNOLOGY FOR DONES								
B35	EXTERNAL SUPPORT ACTIVITIES			15,000,000.00	15,000,000.00				15,000,000.00
B36	OTHER OPERATIONAL EXPENDITURE	15,000,000.00		-9,000,000.00	6,000,000.00				6,000,000.00
	Title B3 - Total	550,403,868.00	1,179.28	0.00	550,405,047.28	141,118.76	0.00	0.00	550,546,166.04
B4	EARMARKED EXPENDITURE								
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	129,100,000.00			129,100,000.00				129,100,000.00
B42	ACTIVITES LINKED TO ITER ORGANIZATION	p.m.				194,008.98	11,610,146.80	30,000,000.00	41,804,155.78
B43	OTHER EARMARKED EXPENDITURE	p.m.				1,399,515.87			1,399,515.87
	Title B4 - Total	129,100,000.00	0.00	0.00	129,100,000.00	1,593,524.85	11,610,146.80	30,000,000.00	172,303,671.65
	Titles B3 & B4 - Subtotal	679,503,868.00	1,179.28	0.00	679,505,047.28	1,734,643.61	11,610,146.80	30,000,000.00	722,849,837.69
	TOTAL EXPENDITURE	742,811,868.00	1,179.28	0.00	742,813,047.28	1,748,643.54	15,178,745.76	30,000,000.00	789,740,436.58

in EUR

V. Extension of scope of tasks requested by ITER Organization

Given the advancement of the works on the ITER site, in particular the actual start of the assembly, IO needs punctually various types of support that F4E is better placed to provide from its suppliers. Such requests are usually done via Project Change Requests (PCR), which either modify the scope of a signed Procurement Arrangement (PA), or transfer of some scope between IO and the Domestic agencies (DAs).

There are existing financial frameworks to accept additional revenue from IO, for the Reserve Fund, the resolution of non-conformity, for which the collection of revenue is already approved by the Governing Board. They do not cover all scenarios, in particular, when IO plans to pay these extra tasks from its regular budget.

Considering that the submission of individual authorisations for each case would not be efficient, the proposal is to grant a global authorisation to accept additional revenue from IO for the implementation of the corresponding tasks and the introduction of administrative fees for the management of tasks requested by IO.

In compliance with F4E Financial regulation, a systematic reporting on the accepted tasks and their status of implementation shall be provided in the document Status of Commitments and Payments at each regular meeting of the Governing Board.

In line with the scheme proposed by IO and subject to approval by ITER Council, the administrative fees shall be proportional to the amount of the tasks as follows:

- | | |
|---|----------------------------------|
| a) Below EUR 10 000: | No fees |
| b) Between EUR 10 000 and 200 000 : | 7% |
| c) Between EUR 200 000 and 3 000 000 : | 5% |
| d) Above EUR 3 000 000: | to be agreed between IO and F4E. |

The Governing Board is requested to authorise F4E to collect additional revenue and related administrative fees for new tasks requested by ITER Organization in the global interest of the ITER Project.

VI. Revision of templates for Statement of Revenue and Expenditure 2021

The Revenue and Expenditure are presented separately in commitments and payments in order to align to the Budget Implementation Report in the Annual Accounts and to the Financial Fiche with Draft Budget Request to Euratom. The transfers authorised by F4E Director and the cashed internal and external assigned revenue made available automatically¹ are provided for information to the Governing Board.

VII. Update of Budget nomenclature and remarks to Budget 2021

With the purpose to ensure its coherence with the previous F4E budgetary structure from 2020, chapter A11 “Salaries and allowances” is split into two chapters: A 10 and A 11 as follows:

Chapter A 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 contributions;
- Any other staff expenditure related to the establishment plan posts.

Chapter A 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 contributions;
- Any other staff expenditure related to external personnel.

With regard to the extension of scope for tasks requested by ITER Organization, Chapter B 42 is renamed:

Chapter B 4 2 ~~IO RESERVE FUND AND UNDISTRIBUTED BUDGET~~

ACTIVITIES LINKED TO ITER ORGANIZATION

This appropriation is intended to cover tasks implemented by F4E on the basis of revenue from third parties, in particular the ITER Organisation, in respect of goods, services or work supplied at their request, including actions originating from the IO Reserve Fund and ~~from the IO Undistributed budget~~ [for support to ITER Organization](#).

¹ Art. 20 and 21(2) of F4E Financial regulation