



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 2023 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 2023 adopted with F4E Single Programming Document 2023-2027 by the Governing Board on 02 December 2022⁶;

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 2022;

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;

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 (21) GB57, adopted 2.12.2022

HAS ADOPTED THIS DECISION:

Article 1

The 2023 Budget of Fusion for Energy annexed to this Decision (F4E_D_2UGZUA v2.0) is hereby adopted.

Article 2

The F4E budget for 2023 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, 2 December 2022

For the Governing Board

Carlos Alejandre
Chair of the Governing Board
(Electronically Signed in IDM)

Budget 2023

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

I. Statement of Revenue in Commitment appropriations

Fusion for Energy Budget for 2023 - Statement of Revenue in Commitment appropriations

in EUR

Statement of Revenue 2023 in Commitment Appropriations		2023	2023	2023	2022	2021
		Original Budget	Estimated Additional Revenue	Estimated Available Budget	Available Budget Amendment 2	Executed Budget
1	PARTICIPATION FROM EUROPEAN UNION					
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	766,781,095.00		766,781,095.00	652,623,722.24	794,649,197.00
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE					
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	65,347,476.99		65,347,476.99	65,043,220.66	62,483,826.00
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	726,813.01		726,813.01	1,008,571.34	824,174.13
	Title 1 - Total	832,855,385.00	0.00	832,855,385.00	718,675,514.24	857,957,197.13
2	OTHER CONTRIBUTIONS					
210	MEMBERSHIP CONTRIBUTIONS	7,300,000.00		7,300,000.00	6,700,000.00	5,983,100.00
220	UNITED KINGDOM CONTRIBUTION	p.m.				
	Title 2 - Total	7,300,000.00	0.00	7,300,000.00	6,700,000.00	5,983,100.00
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE					
310	CONTRIBUTION FROM ITER HOST STATE	178,492,669.21		178,492,669.21	161,832,485.70	185,326,031.77
	Title 3 - Total	178,492,669.21	0.00	178,492,669.21	161,832,485.70	185,326,031.77
4	MISCELLANEOUS REVENUE					
410	MISCELLANEOUS REVENUE	p.m.	p.m.		201,580.17	281,780.92
	Title 4 - Total	p.m.	0.00	0.00	201,580.17	281,780.92
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE					
510	OTHER REVENUE	p.m.				1,399,515.87
520	REVENUE FROM ITER ORGANIZATION	p.m.	11,853,982.00	11,853,982.00	107,033,247.00	18,933,150.31
	Title 5 - Total	p.m.	11,853,982.00	11,853,982.00	107,033,247.00	20,332,666.18
	TOTAL REVENUE	1,018,648,054.21	11,853,982.00	1,030,502,036.21	994,442,827.11	1,069,880,776.00

II. Statement of Revenue in Payment appropriations

Fusion for Energy Budget for 2023 - Statement of Revenue in Payment appropriations

in EUR

Statement of Revenue 2023 in Payment Appropriations		2023	2023	2023	2022	2021
		Original Budget	Estimated Additional Revenue	Estimated Available Budget	Available Budget Amendment 2	Executed Budget
1	PARTICIPATION FROM EUROPEAN UNION					
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	598,161,524.59		598,161,524.59	531,752,974.73	544,293,868.00
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	5,647,759.41		5,647,759.41	135,250.51	
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	65,347,476.99		65,347,476.99	69,829,388.63	66,019,263.41
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	726,813.01		726,813.01	1,008,571.34	824,174.13
	Title 1 - Total	669,883,574.00	0.00	669,883,574.00	602,726,185.21	611,137,305.54
2	OTHER CONTRIBUTIONS					
210	MEMBERSHIP CONTRIBUTIONS	7,300,000.00		7,300,000.00	6,700,000.00	5,983,100.00
220	UNITED KINGDOM CONTRIBUTION	p.m.				
	Title 2 - Total	7,300,000.00	0.00	7,300,000.00	6,700,000.00	5,983,100.00
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE					
310	CONTRIBUTION FROM ITER HOST STATE	143,400,000.00		143,400,000.00	150,184,899.99	129,100,000.00
	Title 3 - Total	143,400,000.00	0.00	143,400,000.00	150,184,899.99	129,100,000.00
4	MISCELLANEOUS REVENUE					
410	MISCELLANEOUS REVENUE	p.m.	p.m.	0.00	232,661.99	281,780.92
	Title 4 - Total	p.m.	0.00	0.00	232,661.99	281,780.92
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE					
510	OTHER REVENUE	p.m.		0.00	736,527.90	1,399,515.87
520	REVENUE FROM ITER ORGANIZATION	p.m.	10,472,768.00	10,472,768.00	92,127,000.00	16,929,155.78
	Title 5 - Total	p.m.	10,472,768.00	10,472,768.00	92,863,527.90	18,328,671.65
	TOTAL REVENUE	820,583,574.00	10,472,768.00	831,056,342.00	852,707,275.09	764,830,858.11

III. Statement of Expenditure in Commitment appropriations

Fusion for Energy Budget for 2023 - Statement of Expenditure in Commitment appropriations

in EUR

Statement of Expenditure 2023 in Commitment Appropriations		2023	2023	2023	2022	2021
		Original Budget	Estimated Additional Expenditure	Estimated Available Budget	Available Budget Amendment 2	Executed Budget
A1	STAFF EXPENDITURE					
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	43,500,000.00		43,500,000.00	44,587,290.46	37,504,468.71
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	11,732,000.00		11,732,000.00	13,581,949.44	10,918,359.13
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	836,500.00		836,500.00	814,000.00	569,030.68
A13	MISSION EXPENSES	647,000.00		647,000.00	382,000.00	250,771.46
A14	SOCIO-MEDICAL INFRASTRUCTURE	531,900.00		531,900.00	504,000.00	522,000.00
A15	TRAINING	850,000.00		850,000.00	676,620.00	789,330.53
A16	EXTERNAL SERVICES	580,000.00		580,000.00	960,000.00	630,000.00
A17	RECEPTIONS, EVENTS AND REPRESENTATION	10,000.00		10,000.00	10,000.00	125.00
A18	SOCIAL WELFARE	50,000.00		50,000.00	66,000.00	30,600.00
A19	OTHER STAFF RELATED EXPENDITURE	3,921,000.00		3,921,000.00	3,289,039.50	2,828,760.15
Title A1 - Total		62,658,400.00	0.00	62,658,400.00	64,870,899.40	54,043,445.66
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE					
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	1,632,000.00		1,632,000.00	1,499,000.00	1,264,546.61
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	4,981,750.00		4,981,750.00	4,120,000.00	4,098,168.90
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	387,840.00		387,840.00	375,000.00	208,847.13
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,138,100.00		2,138,100.00	1,846,000.00	1,636,021.38
A25	POSTAGE / TELECOMMUNICATIONS	738,500.00		738,500.00	547,000.00	393,800.00
A26	MEETING EXPENSES	533,000.00		533,000.00	543,000.00	347,593.52
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES					33,161.55
A28	INFORMATION AND PUBLISHING <i>Of which STUDIES</i>	38,700.00		38,700.00	38,000.00	14,500.00
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	266,000.00		266,000.00	515,800.00	212,585.80
Title A2 - Total		10,715,890.00	0.00	10,715,890.00	9,483,800.00	8,209,224.89
Titles A1 & A2 - Subtotal		73,374,290.00	0.00	73,374,290.00	74,354,699.40	62,252,670.55
B3	OPERATIONAL EXPENDITURE					
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	671,627,305.00		671,627,305.00	586,288,928.01	764,056,846.11
B32	TECHNOLOGY FOR ITER AND DEMO	6,136,511.00		6,136,511.00	4,609,578.00	5,394,623.93
B33	TECHNOLOGY FOR BROADER APPROACH	58,101,587.00		58,101,587.00	23,242,854.00	10,061,286.56
B34	TECHNOLOGY FOR DONES	2,000,000.00		2,000,000.00		
B35	EXTERNAL SUPPORT ACTIVITIES	18,738,413.00		18,738,413.00	29,669,424.00	16,951,292.68
B36	OTHER OPERATIONAL EXPENDITURE	10,177,279.00		10,177,279.00	7,411,611.00	5,505,358.22
Title B3 - Total		766,781,095.00	0.00	766,781,095.00	651,222,395.01	801,969,407.50
B4	EARMARKED EXPENDITURE					
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	178,492,669.21		178,492,669.21	161,832,485.70	185,326,031.77
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	11,853,982.00	11,853,982.00	107,033,247.00	15,285,208.66
B43	OTHER EARMARKED EXPENDITURE	p.m.				1,399,515.87
Title B4 - Total		178,492,669.21	11,853,982.00	190,346,651.21	268,865,732.70	202,010,756.30
Titles B3 & B4 - Subtotal		945,273,764.21	11,853,982.00	957,127,746.21	920,088,127.71	1,003,980,163.80
TOTAL EXPENDITURE		1,018,648,054.21	11,853,982.00	1,030,502,036.21	994,442,827.11	1,066,232,834.35

IV. Statement of Expenditure in Payment appropriations

Fusion for Energy Budget for 2023 - Statement of Expenditure in Payment appropriations

in EUR

Statement of Expenditure 2023 in Payment Appropriations		2023	2023	2023	2022	2021
		Original Budget	Estimated Additional Expenditure	Estimated Available Budget	Available Budget Amendment 2	Executed Budget
A1	STAFF EXPENDITURE					
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	43,500,000.00		43,500,000.00	44,587,290.46	37,504,468.71
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	11,732,000.00		11,732,000.00	13,630,755.38	11,007,080.25
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	836,500.00		836,500.00	912,072.60	486,788.57
A13	MISSION EXPENSES	647,000.00		647,000.00	515,578.58	146,397.65
A14	SOCIO-MEDICAL INFRASTRUCTURE	531,900.00		531,900.00	621,711.67	466,229.02
A15	TRAINING	850,000.00		850,000.00	1,165,134.92	627,564.55
A16	EXTERNAL SERVICES	580,000.00		580,000.00	1,032,937.94	557,062.06
A17	RECEPTIONS, EVENTS AND REPRESENTATION	10,000.00		10,000.00	10,125.00	0.00
A18	SOCIAL WELFARE	50,000.00		50,000.00	95,100.00	33,580.75
A19	OTHER STAFF RELATED EXPENDITURE	3,921,000.00		3,921,000.00	3,655,251.32	2,509,617.86
Title A1 - Total		62,658,400.00	0.00	62,658,400.00	66,225,957.87	53,338,789.42
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE					
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	1,632,000.00		1,632,000.00	1,850,200.76	1,242,315.45
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	4,981,750.00		4,981,750.00	6,001,492.92	3,567,886.20
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	387,840.00		387,840.00	506,163.07	216,673.99
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,138,100.00		2,138,100.00	2,437,921.32	1,202,566.57
A25	POSTAGE / TELECOMMUNICATIONS	738,500.00		738,500.00	707,155.54	302,595.97
A26	MEETING EXPENSES	533,000.00		533,000.00	748,891.69	188,862.12
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES			0.00	30,473.55	2,688.00
A28	INFORMATION AND PUBLISHING	38,700.00		38,700.00	45,647.71	7,209.37
	<i>Of which STUDIES</i>					
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	266,000.00		266,000.00	617,436.49	192,952.67
Title A2 - Total		10,715,890.00	0.00	10,715,890.00	12,945,383.05	6,923,750.34
Titles A1 & A2 - Subtotal		73,374,290.00	0.00	73,374,290.00	79,171,340.92	60,262,539.76
B3	OPERATIONAL EXPENDITURE					
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	547,009,284.00		547,009,284.00	489,346,376.81	521,657,388.66
B32	TECHNOLOGY FOR ITER AND DEMO	5,300,000.00		5,300,000.00	7,000,000.00	3,486,161.07
B33	TECHNOLOGY FOR BROADER APPROACH	31,000,000.00		31,000,000.00	13,129,961.20	7,408,182.60
B34	TECHNOLOGY FOR DONES	500,000.00		500,000.00		
B35	EXTERNAL SUPPORT ACTIVITIES	15,000,000.00		15,000,000.00	15,010,560.00	10,564,536.03
B36	OTHER OPERATIONAL EXPENDITURE	5,000,000.00		5,000,000.00	6,000,608.27	2,877,605.07
Title B3 - Total		603,809,284.00	0.00	603,809,284.00	530,487,506.28	545,993,873.43
B4	EARMARKED EXPENDITURE					
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	143,400,000.00		143,400,000.00	150,184,899.99	127,715,100.01
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	10,472,768.00	10,472,768.00	92,127,000.00	10,613,351.30
B43	OTHER EARMARKED EXPENDITURE	p.m.		0.00	736,527.90	662,987.97
Title B4 - Total		143,400,000.00	10,472,768.00	153,872,768.00	243,048,427.89	138,991,439.28
Titles B3 & B4 - Subtotal		747,209,284.00	10,472,768.00	757,682,052.00	773,535,934.17	684,985,312.71
TOTAL EXPENDITURE		820,583,574.00	10,472,768.00	831,056,342.00	852,707,275.09	745,247,852.47

I. Remarks to Budget 2023 of Fusion for Energy

1. General remarks to Budget 2023

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 it¹. The Budget 2023 of F4E is aligned to F4E Single Programming Document (SPD) 2023-2027, for GB adoption in December 2022.

2. Remarks to the Statement of Revenue 2023

TITLE I - 1 PARTICIPATION FROM THE EUROPEAN ATOMIC ENERGY COMMUNITY (EURATOM)

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)281⁴. 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 CONTRIBUTION

Revenue resulting from the annual contribution from United Kingdom (UK) to F4E budget and ITER project received from EURATOM based on the cooperation agreement between UK and the European Commission⁵.

¹ OJ L 349, 21.12.2013, p. 100-102

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.

⁴ OJ L 62, 22.02.2021, p. 41-44

⁵ 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 Transportation⁶.

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 2023**ADMINISTRATIVE EXPENDITURE**

Staff remuneration and operating costs for the buildings' infrastructure related to the F4E offices in Barcelona (Spain), Cadarache (France)⁷ and Garching (Germany)⁸. 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.

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

⁷ F4E(10) GB-16 adopted 10.06.2010

⁸ F4E(08) GBWP adopted 21.04.2008

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")⁹.

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 procedures¹⁰, 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 allowances¹¹ upon taking up duties, transfer or termination of duties¹².

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.

⁹ 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.

¹⁰ Articles 27 to 31 and 33 (Staff Regulations)

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

¹² Articles 20 and 71 thereof and Article 7 of Annex VII (Staff Regulations)

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.

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 Project¹³.

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.

¹³ OJ L 358, 16.12.2006, p. 62

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.

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 2023

Fusion for Energy Budget 2023 - Establishment Plan

Function group and grade	2022				2023	
	Authorised under EU Budget		Actually filled as of 30/09/2022		Authorised under EU Budget	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16						
AD 15		1		1		1
AD 14	3	1	3		4	3
AD 13	7	5	6	4	7	9
AD 12	10	23	9	19	11	24
AD 11	3	22	4	13	3	24
AD 10	5	37	1	31	3	49
AD 9	6	54	8	64	4	50
AD 8	1	29	1	19		24
AD 7	2	20		26	1	20
AD 6		9	1	16		19
AD 5						
AD total	37	201	33	193	33	223
AST 11	1		1		2	
AST 10	3		1		2	
AST 9	1	1	2		2	1
AST 8		2	2		1	3
AST 7	1	6	1	2	1	7
AST 6	1	8		12		9
AST 5	2	12	4	5	3	11
AST 4	1	2	1	7	1	
AST 3	1		1	5		6
AST 2						
AST 1						
AST total	11	31	13	31	12	37
AST/SC total	0	0	0	0	0	0
TOTAL	48	232	46	224	45	260
GRAND TOTAL	280		270		305	

Table 3: Establishment plan of Fusion for Energy for 2023

III. Payment schedule

Fusion for Energy Budget 2023 - Payments Schedule for Operational Expenditure

in EUR

Year	Commitments	Payments Execution									Payments Forecast		
		2007-2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 +
2007-13	3,153,460,508	1,296,337,592	411,099,614	335,354,482	338,321,959	304,720,676	146,766,584	51,350,325	59,883,129	29,564,946	40,797,620	124,835,462	14,428,118
2014	571,533,313		52,626,682	87,888,893	113,122,883	74,324,979	60,012,728	23,820,609	11,103,948	10,808,846	19,016,710	25,831,429	92,975,606
2015	366,534,040			46,616,553	123,149,761	49,137,175	52,348,831	39,011,266	6,254,278	3,708,460	1,057,351	1,876,551	43,373,814
2016	410,969,418				58,687,306	225,004,231	55,034,528	52,599,807	2,431,149	941,825	2,405,637	1,079,750	12,785,186
2017	479,900,615					119,010,492	163,717,945	64,822,679	69,516,882	13,965,993	10,298,543	3,022,092	35,545,990
2018	625,368,723						253,680,930	154,780,775	61,654,873	14,070,642	16,968,828	25,645,841	98,566,835
2019	658,499,723							265,721,799	154,976,662	57,449,100	50,104,968	63,506,451	66,740,741
2020	814,000,002								375,229,857	182,327,339	69,608,089	66,017,510	120,817,207
2021	943,408,189									372,148,162	158,416,217	81,715,737	331,128,072
2022	920,088,128										201,108,423	162,339,328	556,640,377
2023	957,127,746										203,753,549	201,811,899	551,562,298
Total	9,900,890,404	1,296,337,592	463,726,295	469,859,929	633,281,909	772,197,553	731,561,545	652,107,261	741,050,777	684,985,313	773,535,934	757,682,052	1,924,564,244

Notes:

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

Column "Forecast 2023+" represents the balance between committed amounts deducted by payments done

Table 4: Multiannual payment schedule for Operational Expenditure of Fusion for Energy (in EUR)

IV. EVOLUTION OF EXPENDITURE IN COMMITMENT AND PAYMENT APPROPRIATIONS

Titles 3 and 4 of F4E Original Budget 2023 have been updated by 30 September 2022 compared to the Agency Working statement of EURATOM from June 2022. The changes in commitments reflect the latest evolution of Work Programme 2023 as part of SPD 2023-2027 and the outcome of the EU budgetary procedure:

- EUR 180 000 000 decrease in EURATOM contribution as outcome of the EU budgetary procedure along with internal reallocation between the operational budget lines according to the latest estimations of F4E activities,
- EUR 34 007 331 decrease of ITER Host State contribution, of which EUR 45 000 000 is linked to the decreased EURATOM contribution and EUR 10 992 670 is linked to the new calculation methodology including EUR 8 388 609.21 adjustment agreed with France in 2021, to be implemented in year N+2,
- EUR 5 676 018 decrease in the activities linked to ITER Organization, as shown on the table below:

Fusion for Energy Budget for 2023 EVOLUTION OF EXPENDITURE IN COMMITMENT APPROPRIATIONS

in EUR

(=> Link with Work Programme)

Statement of Expenditure 2023 in Commitment Appropriations		2023	2023	2023	2023	2023
		Original Budget	Estimated Additional Expenditure	Estimated Available Budget	Agency Working Statement	Difference with Estimated available Budget
		(1)	(2)	(3)=Σ (1 to 2)		
B3	OPERATIONAL EXPENDITURE					
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	671,627,305.00		671,627,305.00	864,643,095.00	-193,015,790.00
B32	TECHNOLOGY FOR ITER AND DEMO	6,136,511.00		6,136,511.00	11,838,000.00	-5,701,489.00
B33	TECHNOLOGY FOR BROADER APPROACH	58,101,587.00		58,101,587.00	43,300,000.00	14,801,587.00
B34	TECHNOLOGY FOR DONES	2,000,000.00		2,000,000.00	2,000,000.00	0.00
B35	EXTERNAL SUPPORT ACTIVITIES	18,738,413.00		18,738,413.00	20,000,000.00	-1,261,587.00
B36	OTHER OPERATIONAL EXPENDITURE	10,177,279.00		10,177,279.00	5,000,000.00	5,177,279.00
	Title B3 - Total	766,781,095.00	0.00	766,781,095.00	946,781,095.00	-180,000,000.00
B4	EARMARKED EXPENDITURE					
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	178,492,669.21		178,492,669.21	212,500,000.00	-34,007,330.79
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	11,853,982.00	11,853,982.00	17,530,000.00	-5,676,018.00
B43	OTHER EARMARKED EXPENDITURE	p.m.			p.m.	
	Title B4 - Total	178,492,669.21	11,853,982.00	190,346,651.21	230,030,000.00	-39,683,348.79
	Titles B3 & B4 - Subtotal	945,273,764.21	11,853,982.00	957,127,746.21	1,176,811,095.00	-219,683,348.79
	TOTAL EXPENDITURE	1,011,325,556.21	11,853,982.00	1,023,179,538.21	1,242,862,887.00	-219,683,348.79

The changes in payments reflect the latest evolution of activities linked to ITER Organization and the outcome of the EU budgetary procedure:

- EUR 50 000 000 decrease in EURATOM contribution as outcome of the EU budgetary procedure and related internal reallocation between the operational budget lines according to the latest estimations of F4E activities within SPD 2023-2027.
- EUR 14 527 232 decrease in IO assigned revenue due to anticipations of payments from 2023, foreseen to take place before the end of 2022, as shown on the table below:

Fusion for Energy Budget for 2023 EVOLUTION OF EXPENDITURE IN PAYMENT APPROPRIATIONS

in EUR

Statement of Expenditure 2023 in PAYMENT Appropriations		2023	2023	2023	2023	2023
		Original Budget	Estimated Additional Expenditure	Estimated Available Budget	Agency Working Statement	Difference with Estimated available Budget
		(1)	(2)	(3)=Σ (1 to 2)		
B3	OPERATIONAL EXPENDITURE					
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	547,009,284.00		547,009,284.00	594,009,284.00	-47,000,000.00
B32	TECHNOLOGY FOR ITER AND DEMO	5,300,000.00		5,300,000.00	8,300,000.00	-3,000,000.00
B33	TECHNOLOGY FOR BROADER APPROACH	31,000,000.00		31,000,000.00	31,000,000.00	0.00
B34	TECHNOLOGY FOR DONES	500,000.00		500,000.00	500,000.00	0.00
B35	EXTERNAL SUPPORT ACTIVITIES	15,000,000.00		15,000,000.00	15,000,000.00	0.00
B36	OTHER OPERATIONAL EXPENDITURE	5,000,000.00		5,000,000.00	5,000,000.00	0.00
	Title B3 - Total	603,809,284.00	0.00	603,809,284.00	653,809,284.00	-50,000,000.00
B4	EARMARKED EXPENDITURE					
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	143,400,000.00		143,400,000.00	143,400,000.00	0.00
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.	10,472,768.00	10,472,768.00	25,000,000.00	-14,527,232.00
B43	OTHER EARMARKED EXPENDITURE	p.m.			p.m.	
	Title B4 - Total	143,400,000.00	10,472,768.00	153,872,768.00	168,400,000.00	-14,527,232.00
	Titles B3 & B4 - Subtotal	747,209,284.00	10,472,768.00	757,682,052.00	822,209,284.00	-64,527,232.00
	TOTAL EXPENDITURE	813,261,076.00	10,472,768.00	823,733,844.00	888,261,076.00	-64,527,232.00