



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 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 the 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 F4E Governing Board on 2 December 2022⁶.

HAVING REGARD to F4E Budget 2023 adopted on 2 December 2022⁷;

HAVING REGARD to the EU General Budget 2023 published on 23 February 2023⁸;

HAVING REGARD to the opinions and recommendations of F4E Administration and Management Committee on the proposed amendment to the 2023 Budget.

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 (23)GB57 Single Programming Document 2023-2027, adopted on 02.12.2022

⁷ F4E (23)-GB57 F4E Budget 2023, adopted on 02.12.2022

⁸ OJ L 58, 23.02.2023

WHEREAS:

- (1) The Director should, in accordance with Article 8(4)(e) of the Statutes, draw up the annual budget;
- (2) The Administration and Management Committee should, in accordance with the 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;
- (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 2023 (F4E_D_2XSTFC v1.0) of Fusion for Energy annexed to this Decision is hereby adopted.

Done by written procedure, 16 May 2023

For the Governing Board

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

**First Amendment to Budget 2023
of the European Joint Undertaking for ITER
and the Development of Fusion for Energy**

- I. **Amendment to the 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	2023	2023	2023	2023
		Original Budget	Amendment 1	Amended Budget	Available assigned revenue	Carry over	Estimated Additional Revenue	Estimated Available Budget
1	PARTICIPATION FROM EUROPEAN UNION							
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	766,781,095.00	-10,000,000.00	756,781,095.00				756,781,095.00
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE							
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	65,347,476.99		65,347,476.99				65,347,476.99
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	726,813.01		726,813.01				726,813.01
	Title 1 - Total	832,855,385.00	-10,000,000.00	822,855,385.00	0.00	0.00	0.00	822,855,385.00
2	OTHER CONTRIBUTIONS							
210	MEMBERSHIP CONTRIBUTIONS	7,300,000.00		7,300,000.00				7,300,000.00
220	UNITED KINGDOM CONTRIBUTION	p.m.						
	Title 2 - Total	7,300,000.00	0.00	7,300,000.00	0.00	0.00	0.00	7,300,000.00
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE							
310	CONTRIBUTION FROM ITER HOST STATE	178,492,669.21	93,670.41	178,586,339.62		46,915,468.06		225,501,807.68
	Title 3 - Total	178,492,669.21	93,670.41	178,586,339.62	0.00	46,915,468.06	0.00	225,501,807.68
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.				8,750.23	p.m.	8,750.23
	Title 4 - Total	p.m.	0.00	0.00	0.00	8,750.23	0.00	8,750.23
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE							
510	OTHER REVENUE	p.m.		0.00				
520	REVENUE FROM ITER ORGANIZATION	p.m.		0.00	9,066,007.59	69,450,417.77	2,787,974.41	81,304,399.77
	Title 5 - Total	p.m.	0.00	0.00	9,066,007.59	69,450,417.77	2,787,974.41	81,304,399.77
	TOTAL REVENUE	1,018,648,054.21	-9,906,329.59	1,008,741,724.62	9,066,007.59	116,374,636.06	2,787,974.41	1,136,970,342.68

(1) Original Budget
(2) Estimated additional revenue at 31 March 2023
(3) Estimated additional budget reference for F4F Work Programme

II. Amendment to the 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	2023	2023	2023	2023
		Original Budget	Amendment 1	Amended Budget	Available assigned revenue	Carry over	Estimated Additional Revenue	Estimated Available Budget
1	PARTICIPATION FROM EUROPEAN UNION							
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	598,161,524.59	-10,000,000.00	588,161,524.59				588,161,524.59
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	5,647,759.41		5,647,759.41				5,647,759.41
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	65,347,476.99		65,347,476.99		6,911,538.67		72,259,015.66
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	726,813.01		726,813.01				726,813.01
Title 1 - Total		669,883,574.00	-10,000,000.00	659,883,574.00	0.00	6,911,538.67	0.00	666,795,112.67
2	OTHER CONTRIBUTIONS							
210	MEMBERSHIP CONTRIBUTIONS	7,300,000.00	109,700.00	7,409,700.00				7,409,700.00
220	UNITED KINGDOM CONTRIBUTION	p.m.						
Title 2 - Total		7,300,000.00	109,700.00	7,409,700.00	0.00	0.00	0.00	7,409,700.00
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		2,160,714.82		145,560,714.82
Title 3 - Total		143,400,000.00	0.00	143,400,000.00	0.00	2,160,714.82	0.00	145,560,714.82
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.		0.00	0.00	86,757.87	p.m.	86,757.87
Title 4 - Total		p.m.	0.00	0.00	0.00	86,757.87	0.00	86,757.87
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE							
510	OTHER REVENUE	p.m.		0.00		736,527.90		736,527.90
520	REVENUE FROM ITER ORGANIZATION	p.m.		0.00		67,455,002.79	6,900,000.00	74,355,002.79
Title 5 - Total		p.m.	0.00	0.00	0.00	68,191,530.69	6,900,000.00	75,091,530.69
TOTAL REVENUE		820,583,574.00	-9,890,300.00	810,693,274.00	0.00	77,350,542.05	6,900,000.00	894,943,816.05

(1) Original Budget

(2) Estimated additional revenue at 31 March 2023

(3) Estimated additional budget

III. Amendment to 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 Original Budget	2023 Amendment 1	2023 Transfers	2023 Amended Budget	2023 Expenditure from assigned revenue	2023 Carry over	2023 Estimated Additional Expenditure	2023 Estimated Available Budget
A1	STAFF EXPENDITURE								
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	43,500,000.00		5,000.00	43,505,000.00				43,505,000.00
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	11,732,000.00			11,732,000.00				11,732,000.00
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	836,500.00			836,500.00				836,500.00
A13	MISSION EXPENSES	647,000.00			647,000.00				647,000.00
A14	SOCIO-MEDICAL INFRASTRUCTURE	531,900.00			531,900.00				531,900.00
A15	TRAINING	850,000.00			850,000.00				850,000.00
A16	EXTERNAL SERVICES	580,000.00			580,000.00				580,000.00
A17	RECEPTIONS, EVENTS AND REPRESENTATION	10,000.00		-5,000.00	5,000.00				5,000.00
A18	SOCIAL WELFARE	50,000.00			50,000.00				50,000.00
A19	OTHER STAFF RELATED EXPENDITURE	3,921,000.00			3,921,000.00				3,921,000.00
Title A1 - Total		62,658,400.00	0.00	0.00	62,658,400.00	0.00	0.00	0.00	62,658,400.00
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE								
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	1,632,000.00			1,632,000.00				1,632,000.00
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	4,981,750.00			4,981,750.00				4,981,750.00
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	387,840.00			387,840.00				387,840.00
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,138,100.00			2,138,100.00				2,138,100.00
A25	POSTAGE / TELECOMMUNICATIONS	738,500.00			738,500.00				738,500.00
A26	MEETING EXPENSES	533,000.00			533,000.00				533,000.00
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES								0.00
A28	INFORMATION AND PUBLISHING <i>Of which STUDIES</i>	38,700.00			38,700.00				38,700.00
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	266,000.00			266,000.00				266,000.00
Title A2 - Total		10,715,890.00	0.00	0.00	10,715,890.00	0.00	0.00	0.00	10,715,890.00
Titles A1 & A2 - Subtotal		73,374,290.00	0.00	0.00	73,374,290.00	0.00	0.00	0.00	73,374,290.00
B3	OPERATIONAL EXPENDITURE								
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	671,627,305.00	-10,000,000.00		661,627,305.00		693.93		661,627,998.93
B32	TECHNOLOGY FOR ITER AND DEMO	6,136,511.00			6,136,511.00				6,136,511.00
B33	TECHNOLOGY FOR BROADER APPROACH	58,101,587.00			58,101,587.00				58,101,587.00
B34	TECHNOLOGY FOR DONES	2,000,000.00			2,000,000.00				2,000,000.00
B35	EXTERNAL SUPPORT ACTIVITIES	18,738,413.00			18,738,413.00		7,732.80		18,746,145.80
B36	OTHER OPERATIONAL EXPENDITURE	10,177,279.00			10,177,279.00		323.50		10,177,602.50
Title B3 - Total		766,781,095.00	-10,000,000.00	0.00	756,781,095.00	0.00	8,750.23	0.00	756,789,845.23
B4	EARMARKED EXPENDITURE								
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	178,492,669.21	93,670.41		178,586,339.62		46,915,468.06		225,501,807.68
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.				9,066,007.59	69,450,417.77	2,787,974.41	81,304,399.77
B43	OTHER EARMARKED EXPENDITURE	p.m.							
Title B4 - Total		178,492,669.21	93,670.41	0.00	178,586,339.62	9,066,007.59	116,365,885.83	2,787,974.41	306,806,207.45
Titles B3 & B4 - Subtotal		945,273,764.21	-9,906,329.59	0.00	935,367,434.62	9,066,007.59	116,374,636.06	2,787,974.41	1,063,596,052.68
TOTAL EXPENDITURE		1,018,648,054.21	-9,906,329.59	0.00	1,008,741,724.62	9,066,007.59	116,374,636.06	2,787,974.41	1,136,970,342.68

IV. Amendment to the 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	2023	2023	2023	2023	2023
		Original Budget	Amendment 1	Transfers	Amended Budget	Expenditure from assigned revenue	Carry over	Estimated Additional Expenditure	Estimated Available Budget
A1	STAFF EXPENDITURE								
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	43,500,000.00	109,700.00	5,000.00	43,614,700.00		1,700,000.00		45,314,700.00
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	11,732,000.00			11,732,000.00		611,183.12		12,343,183.12
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	836,500.00			836,500.00		66,163.63		902,663.63
A13	MISSION EXPENSES	647,000.00			647,000.00		74,090.44		721,090.44
A14	SOCIO-MEDICAL INFRASTRUCTURE	531,900.00			531,900.00		208,399.22		740,299.22
A15	TRAINING	850,000.00			850,000.00		387,124.24		1,237,124.24
A16	EXTERNAL SERVICES	580,000.00			580,000.00		269,786.06		849,786.06
A17	RECEPTIONS, EVENTS AND REPRESENTATION	10,000.00		-5,000.00	5,000.00		3,548.81		8,548.81
A18	SOCIAL WELFARE	50,000.00			50,000.00		27,151.98		77,151.98
A19	OTHER STAFF RELATED EXPENDITURE	3,921,000.00			3,921,000.00	0.00	285,636.85		4,206,636.85
Title A1 - Total		62,658,400.00	109,700.00	0.00	62,768,100.00	0.00	3,633,084.35	0.00	66,401,184.35
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE								
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	1,632,000.00			1,632,000.00		596,969.24		2,228,969.24
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	4,981,750.00			4,981,750.00		1,482,533.92		6,464,283.92
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	387,840.00			387,840.00		73,016.31		460,856.31
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,138,100.00			2,138,100.00		636,914.60		2,775,014.60
A25	POSTAGE / TELECOMMUNICATIONS	738,500.00			738,500.00		240,434.89		978,934.89
A26	MEETING EXPENSES	533,000.00			533,000.00		160,574.08		693,574.08
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES						14,530.88		14,530.88
A28	INFORMATION AND PUBLISHING <i>Of which STUDIES</i>	38,700.00			38,700.00		3,770.85		42,470.85
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	266,000.00			266,000.00		84,240.43		350,240.43
Title A2 - Total		10,715,890.00	0.00	0.00	10,715,890.00	0.00	3,292,985.20	0.00	14,008,875.20
Titles A1 & A2 - Subtotal		73,374,290.00	109,700.00	0.00	73,483,990.00	0.00	6,926,069.55	0.00	80,410,059.55
B3	OPERATIONAL EXPENDITURE								
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	547,009,284.00	-10,000,000.00		537,009,284.00				537,009,284.00
B32	TECHNOLOGY FOR ITER AND DEMO	5,300,000.00			5,300,000.00				5,300,000.00
B33	TECHNOLOGY FOR BROADER APPROACH	31,000,000.00			31,000,000.00				31,000,000.00
B34	TECHNOLOGY FOR DONES	500,000.00			500,000.00				500,000.00
B35	EXTERNAL SUPPORT ACTIVITIES	15,000,000.00			15,000,000.00		20,833.08		15,020,833.08
B36	OTHER OPERATIONAL EXPENDITURE	5,000,000.00			5,000,000.00		51,393.91		5,051,393.91
Title B3 - Total		603,809,284.00	-10,000,000.00	0.00	593,809,284.00	0.00	72,226.99	0.00	593,881,510.99
B4	EARMARKED EXPENDITURE								
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	143,400,000.00			143,400,000.00		2,160,714.82		145,560,714.82
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.					67,455,002.79	6,900,000.00	74,355,002.79
B43	OTHER EARMARKED EXPENDITURE	p.m.					736,527.90		736,527.90
Title B4 - Total		143,400,000.00	0.00	0.00	143,400,000.00	0.00	70,352,245.51	6,900,000.00	220,652,245.51
Titles B3 & B4 - Subtotal		747,209,284.00	-10,000,000.00	0.00	737,209,284.00	0.00	70,424,472.50	6,900,000.00	814,533,756.50
TOTAL EXPENDITURE		820,583,574.00	-9,890,300.00	0.00	810,693,274.00	0.00	77,350,542.05	6,900,000.00	894,943,816.05

ANNEXES: WORK PROGRAMME 2023

I. FINANCIAL RESOURCES FOR THE ACTIONS IN WP2023

The financial resources allocated to the Work Programme Actions (WPA) in the original Work Programme 2023 is not modified.

The reduction of EUR 10 000 000 in 2023 EURATOM contribution 2023, and the carry over in commitments on ITER Host State and on ITER Organization modify the amounts of the Reserves as defined in the table below.

Action #	Action	Budget WP2023
1	Magnets	6 727 721
2,3,4,10*	Main Vessel*	166 897 558
5	Remote Handling	20 241 263
6	Cryoplant & Fuel Cycle	13 536 532
7	Plasma Engineering & Operations	2 307 115
8	Heating & current drive	127 045 977
9	Diagnostics	16 719 545
11	Site and Buildings and Power Supplies	195 432 469
12	Cash Contributions	205 185 634
13	Technical Support Activities	34 194 805
14	Broader Approach	58 101 587
	Sub-Total Budget WP	846 390 205
	Reserve 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	90 947 760
	Reserve stemming from appropriations corresponding to external assigned revenue from ITER IO as per Art.12.2.4.b FR (carry over and estimated)	79 248 949
	Reserve stemming from appropriations corresponding to external assigned revenue from ITER Host State (carry over and amount available in the amendment 1 of the Budget)	47 009 138
	Total Budget	1 063 596 053

*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.

II. WORK PROGRAMME 2023 BUDGET SUMMARY

Budget Summary of the 2023 Work Programme

Budget article		Commitment appropriations (EUR)
3 1	ITER construction including site preparation	661 627 998.93
3 2	Technology for ITER	6 136 511.00
3 3	Technology for Broader Approach & DEMO	58 101 587.00
3 4	Technology for DONES	2 000 000.00
3 5	External Support Activities	18 746 145.80
3 6	Other Operational expenditure	10 177 602.50
Total Title III of the Budget		756 789 845.23
4 1	ITER construction from ITER host state contribution	225 501 807.68
4 2	Activities linked to ITER Organization	81 304 399.77
4 3	Other earmarked expenditure	
Total Title IV of the Budget		306 806 207.45
Total amount available for the operational expenditure		1 063 596 052.68

Work Programme	Work Programme Commitment appropriations (EUR)			
	Grants	Procurement	Cash	
3 1 + 4 1 + 4 2 + 4 3	Expenditure in support of ITER Construction	3 516 178.00	758 543 820.38	206 374 208.00
	Sub total ITER construction + RF	968 434 206.38		
3 2	Design and R&D in support of ITER, not credited		6 136 511.00	
	Sub total technology for ITER	6 136 511.00		
3 3	Expenditure in support of Broader Approach		45 256 587.00	12 845 000.00
	Sub total Technology for Broader Approach and DEMO	58 101 587.00		
3 4	Technology for DONES		2 000 000.00	
	Sub total Technology for DONES	2 000 000.00		
3 5	External Support Activities		18 746 145.80	
	Sub total External Support Activities	18 746 145.80		
3 6	Other Expenditure		10 177 602.50	
	Sub total Other Expenditure	10 177 602.50		
Totals Operational Expenditure		3 516 178.00	840 860 666.68	219 219 208.00
		1 063 596 052.68		