



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 SECOND 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 and its First Amendment adopted on 16 May 2023⁸;

HAVING REGARD to the EU General Budget 2023 published on 23 February 2023⁹;

HAVING REGARD to the opinions and recommendations of the F4E Administration and Management Committee on the proposal for the Second Amendment to F4E Budget 2023.

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 (22) GB57, adopted 2.12.2022

⁷ F4E (22) GB57, adopted 2.12.2022

⁸ F4E (23) GBWP-01, adopted 16.05.2023

⁹ 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 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 Second Amendment to Budget 2023 of Fusion for Energy annexed to this Decision is hereby adopted.

Done at Cadarache, 7 July 2023

For the Governing Board

Carlos Alejaldre

Chair of the Governing Board

(Electronically signed in IDM)

Second 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	2023
		Original Budget	Amendment 1	Amendment 2	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				0.00				
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	0.00	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.			0.00				
	Title 2 - Total	7,300,000.00	0.00	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		47,190,110.77		225,776,450.39
	Title 3 - Total	178,492,669.21	93,670.41	0.00	178,586,339.62	0.00	47,190,110.77	0.00	225,776,450.39
4	MISCELLANEOUS REVENUE								
410	MISCELLANEOUS REVENUE	p.m.				7,280.00	8,750.23	p.m.	16,030.23
	Title 4 - Total	p.m.	0.00	0.00	0.00	7,280.00	8,750.23	0.00	16,030.23
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE								
510	OTHER REVENUE	p.m.			0.00				0.00
520	REVENUE FROM ITER ORGANIZATION	p.m.			0.00	9,067,907.59	69,450,417.77	p.m.	78,518,325.36
	Title 5 - Total	p.m.	0.00	0.00	0.00	9,067,907.59	69,450,417.77	0.00	78,518,325.36
	TOTAL REVENUE	1,018,648,054.21	-9,906,329.59	0.00	1,008,741,724.62	9,075,187.59	116,649,278.77	0.00	1,134,466,190.98

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	Amendment 2	Amended Budget	Available assigned revenue	Carry over	Estimated Additional Revenue
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	0.00	659,883,574.00	0.00	6,911,538.67	666,795,112.67
2	OTHER CONTRIBUTIONS							
210	MEMBERSHIP CONTRIBUTIONS	7,300,000.00	109,700.00	-109,700.00	7,300,000.00			7,300,000.00
220	UNITED KINGDOM CONTRIBUTION	p.m.						
	Title 2 - Total	7,300,000.00	109,700.00	-109,700.00	7,300,000.00	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	143,400,000.00		-30,000,000.00	113,400,000.00		2,160,714.82	115,560,714.82
	Title 3 - Total	143,400,000.00	0.00	-30,000,000.00	113,400,000.00	0.00	2,160,714.82	115,560,714.82
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.		0.00	0.00	7,280.00	86,757.87	p.m. 94,037.87
	Title 4 - Total	p.m.	0.00	0.00	0.00	7,280.00	86,757.87	0.00 94,037.87
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	985,460.72	67,455,002.79	p.m. 68,440,463.51
	Title 5 - Total	p.m.	0.00	0.00	0.00	985,460.72	68,191,530.69	0.00 69,176,991.41
	TOTAL REVENUE	820,583,574.00	-9,890,300.00	-30,109,700.00	780,583,574.00	992,740.72	77,350,542.05	0.00 858,926,856.77

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 Amendment 2	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	7,280.00			3,928,280.00
	Title A1 - Total	62,658,400.00	0.00	0.00	0.00	62,658,400.00	7,280.00	0.00	0.00	62,665,680.00
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	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	0.00	73,374,290.00	7,280.00	0.00	0.00	73,381,570.00
B3	OPERATIONAL EXPENDITURE									
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	671,627,305.00	-10,000,000.00	6,559,970.30	49,129,199.25	717,316,474.55		693.93		717,317,168.48
B32	TECHNOLOGY FOR ITER AND DEMO	6,136,511.00		646,077.00		6,782,588.00				6,782,588.00
B33	TECHNOLOGY FOR BROADER APPROACH	58,101,587.00		-10,667,577.00		47,434,010.00				47,434,010.00
B34	TECHNOLOGY FOR DONES	2,000,000.00		-1,050,000.00		950,000.00				950,000.00
B35	EXTERNAL SUPPORT ACTIVITIES	18,738,413.00		4,431,908.20		23,170,321.20		7,732.80		23,178,054.00
B36	OTHER OPERATIONAL EXPENDITURE	10,177,279.00		79,621.50		10,256,900.50		323.50		10,257,224.00
	Title B3 - Total	766,781,095.00	-10,000,000.00	0.00	49,129,199.25	805,910,294.25	0.00	8,750.23	0.00	805,919,044.48
B4	EARMARKED EXPENDITURE									
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	178,492,669.21	93,670.41	0.00	1,218,548.12	179,804,887.74		47,190,110.77		226,994,998.51
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.			-50,347,747.37	-50,347,747.37	9,067,907.59	69,450,417.77	p.m.	28,170,577.99
B43	OTHER EARMARKED EXPENDITURE	p.m.				0.00				
	Title B4 - Total	178,492,669.21	93,670.41	0.00	-49,129,199.25	129,457,140.37	9,067,907.59	116,640,528.54	0.00	255,165,576.50
	Titles B3 & B4 - Subtotal	945,273,764.21	-9,906,329.59	0.00	0.00	935,367,434.62	9,067,907.59	116,649,278.77	0.00	1,061,084,620.98
	TOTAL EXPENDITURE	1,018,648,054.21	-9,906,329.59	0.00	0.00	1,008,741,724.62	9,075,187.59	116,649,278.77	0.00	1,134,466,190.98

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	Amendment 2	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	-109,700.00	5,000.00	43,505,000.00		1,700,000.00	45,205,000.00	
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	7,280.00	285,636.85	4,213,916.85	
Title A1 - Total		62,658,400.00	109,700.00	-109,700.00	0.00	62,658,400.00	7,280.00	3,633,084.35	0.00	66,298,764.35
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	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	-109,700.00	0.00	73,374,290.00	7,280.00	6,926,069.55	0.00	80,307,639.55
B3	OPERATIONAL EXPENDITURE									
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	547,009,284.00	-10,000,000.00		49,129,199.25	586,138,483.25			586,138,483.25	
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	49,129,199.25	642,938,483.25	0.00	72,226.99	0.00	643,010,710.24
B4	EARMARKED EXPENDITURE									
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	143,400,000.00		-30,000,000.00	1,218,548.12	114,618,548.12		2,160,714.82	116,779,262.94	
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.			-50,347,747.37	-50,347,747.37	985,460.72	67,455,002.79	p.m.	
B43	OTHER EARMARKED EXPENDITURE	p.m.						736,527.90	736,527.90	
Title B4 - Total		143,400,000.00	0.00	-30,000,000.00	-49,129,199.25	64,270,800.75	985,460.72	70,352,245.51	0.00	135,608,506.98
Titles B3 & B4 - Subtotal		747,209,284.00	-10,000,000.00	-30,000,000.00	0.00	707,209,284.00	985,460.72	70,424,472.50	0.00	778,619,217.22
TOTAL EXPENDITURE		820,583,574.00	-9,890,300.00	-30,109,700.00	0.00	780,583,574.00	992,740.72	77,350,542.05	0.00	858,926,856.77

V. Statement of Expenditure:

Regularization of assigned revenue from ITER Organization

Due to the extraordinary revenue received from ITER IO in 2022 following the successful negotiations related to Project Change Requests (in particular PCR 698) and the Crown Task Agreement, as well as the practice of pre-financing the costs of urgent changes requested by ITER IO by using appropriations of Euratom (chapter B31) and of the ITER Host State (chapter B41), there is a need to perform a budgetary regularisation.

A budget transfer of EUR 50 347 747.37 both in commitment and payment appropriations is hereby proposed for approval to F4E Governing Board in accordance with Art. 20 (4) and Art. 27 of F4E Financial regulation¹, while respecting the general provisions for transfers as provided for in Art. 26 as follows:

Regularisation of Expenditure		Commitment appropriations (EUR)	Payment appropriations (EUR)
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	49,129,199.25	49,129,199.25
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	1,218,548.12	1,218,548.12
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	-50,347,747.37	-50,347,747.37
Total Expenditure		0.00	0.00

Further information and supporting documents:

Assigned Revenue are funds intended to cover specific items of expenditure and cannot be used for other use different for which they were approved.

Due to F4E's obligations towards ITER and having regard to the procedures established by IO to manage financing of changes (in particular by using the Reserve Fund), F4E was obliged to temporarily finance costs of changes requested by IO with Euratom and ITER Host State Contributions before the assigned revenue arrived from IO. This was justified by urgency or criticality of requested changes for which delaying the implementation could negatively impact the schedule of the ITER Project.

These circumstances caused some misalignments within the F4E budget as the funds from IO were received in a different chapter (B42) from the one changes were financed (B31 and/or B41). To regularize the situation for senior/closed contracts, a budget adjustment - regularisation was necessary.

¹ Art. 20 (4) Assigned revenue shall be carried over and transferred in accordance with the provisions of Article 12(4)(a) and (b) and Article 27.

Art. 27 Specific rules on transfers: Appropriations corresponding to assigned revenue may be transferred only if such revenue is used for the purpose for which it is assigned.

As per the general rule on transfers provided for in Art. 26, the Director may propose transfers of appropriations from one title to another above the 10% of the appropriations on the line from which the transfer is made to the Governing Board or, where the constituent act allows it, to a body delegated by the Governing Board. Proposals for transfers shall be accompanied by appropriate and detailed supporting documents with information for the headings to be credited and for those from which the appropriations are drawn.

All the transactions linked to the regularisation of EUR 50 347 747.37 have been individually identified and checked, as described in the table below, with details of each described in the corresponding regularization file:

Reference	From B42	To B31	To B41	Regularisation File Reference
PCR 805	551 884.85	8 850.55	543 034.30	PCR 805 regularisation (F4E_D_22M5KV v3.0)
PCR 758	24 834.21	24 834.21	-	PCR 758 regularisation (F4E_D_22M2TR v3.0)
PCR 757	1 009 073.34	1 009 073.34		PCR 757 regularisation (F4E_D_32X7UW v1.0)
PCR 834	22 925.54	22 925.54		PCR 834 regularisation (F4E_D_32PE83 v1.0)
PCR 764	488 137.22	488 137.22		PCR 764 regularisation (F4E_D_32WTXE v1.0)
PCR 1106	111 220.44	111 220.44		PCR 1106 regularisation (F4E_D_338NDP v3.0)
PCR 698	40 857 626.06	40 857 626.06		PCR 698 regularisation (F4E_D_22KHLP v5.0)
Crown TA	5 781 932.60	5 106 418.78	675 513.82	The Crown regularisation (F4E_D_33BM26 v5.0)
PCR 768	65 327.56	65 327.56		PCR 768 regularisation (F4E_D_339FHF v3.0)
PCR 747	102 788.71	102 788.71		PCR 747 Regularisation (F4E_D_32PK46 v2.0)
PCR 824	903 746.86	903 746.86		PCR 824 regularisation (F4E_D_22LS7D v3.0)
PCR 811	428 249.98	428 249.98		PCR 811 regularisation (F4E_D_22XHTR v6.0)
Total	50 347 747.37	49 129 199.25	1 218 548.12	

The regularization exercise is foreseen to continue in 2023 with the remaining PCRs (42 additional regularization files are currently under preparation). However due to the status of the underlying commitments with most of the impacted contracts still ongoing and the commitments open, the regularization of these additional files will be done where possible by alternative means not requiring budget amendment, i.e. technical adjustments and reallocation of commitments and payments.