



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 2024

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 2024 adopted with F4E Single Programming Document 2024-2028 by F4E Governing Board on 5 December 2023⁶.

HAVING REGARD to F4E Budget 2024 adopted on 5 December 2023⁷;

HAVING REGARD to the EU General Budget 2024 published on 22 February 2024⁸;

HAVING REGARD to the opinions and recommendations of the F4E Administration and Management Committee on the proposal for the First Amendment to F4E Budget 2024.

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) GB60, adopted 5.12.2022

⁷ F4E (23) GB60, adopted 5.12.2022

⁸ OJ L 000, 22.02.2024

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 First Amendment to Budget 2024 of Fusion for Energy annexed to this Decision is hereby adopted.

Done at Barcelona, 12 July 2024

For the Governing Board

Carlos Alejandre

Chair of the Governing Board

[Signed electronically in IDM]

Romina Bemelmans

Secretary of the Governing Board

[Signed electronically in IDM]

First Amendment to Budget 2024 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 2024 - Statement of Revenue in Commitment appropriations

in EUR

Statement of Revenue 2024 in Commitment Appropriations		2024	2024	2024	2024	2024	2024	2024
		Original Budget	Amendment 1	Amended Budget	Available assigned revenue	Carry over	Regularization	Estimated Available Budget
1	PARTICIPATION FROM EUROPEAN UNION							
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	355,220,669.00		355,220,669.00				355,220,669.00
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	150,000,000.00		150,000,000.00			8,538,402.46	158,538,402.46
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	72,781,757.00		72,781,757.00				72,781,757.00
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	957,742.88		957,742.88				957,742.88
	Title 1 - Total	578,960,168.88	0.00	578,960,168.88	0.00	0.00	8,538,402.46	587,498,571.34
2	OTHER CONTRIBUTIONS							
210	MEMBERSHIP CONTRIBUTIONS	8,200,000.00		8,200,000.00				8,200,000.00
220	OTHER CONTRIBUTIONS	p.m.		0.00				
	Title 2 - Total	8,200,000.00	0.00	8,200,000.00	0.00	0.00	0.00	8,200,000.00
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE							
310	CONTRIBUTION FROM ITER HOST STATE	83,111,912.00	6,161,242.92	89,273,154.92		49,348,939.60		138,622,094.52
	Title 3 - Total	83,111,912.00	6,161,242.92	89,273,154.92	0.00	49,348,939.60	0.00	138,622,094.52
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.		0.00		245,212.87	p.m.	245,212.87
	Title 4 - Total	p.m.	0.00	0.00	0.00	245,212.87	0.00	245,212.87
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	30,107,644.43	37,884,794.52	-8,538,402.46	59,454,036.49
	Title 5 - Total	p.m.	0.00	0.00	30,107,644.43	37,884,794.52	-8,538,402.46	59,454,036.49
	TOTAL REVENUE	670,272,080.88	6,161,242.92	676,433,323.80	30,107,644.43	87,478,946.99	0.00	794,019,915.22

(1) Original Budget
(2) Estimated additional revenue at 30 April
(3) Estimated additional budget, reference for F4E Work Programme

II. Amendment to the Statement of Revenue in Payment appropriations

Fusion for Energy Budget for 2024 - Statement of Revenue in Payment appropriations

in EUR

Statement of Revenue 2024 in Payment Appropriations		2024	2024	2024	2024	2024	2024	2024
		Original Budget	Amendment 1	Amended Budget	Available assigned revenue	Carry over	Regularization	Estimated Available Budget
1	PARTICIPATION FROM EUROPEAN UNION							
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	428,091,497.00		428,091,497.00				428,091,497.00
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	228,503.14		228,503.14			8,538,402.46	8,766,905.60
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	72,781,757.00		72,781,757.00		5,679,136.01		78,460,893.01
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	957,742.88		957,742.88				957,742.88
	Title 1 - Total	502,059,500.02	0.00	502,059,500.02	0.00	5,679,136.01	8,538,402.46	516,277,038.49
2	OTHER CONTRIBUTIONS							
210	MEMBERSHIP CONTRIBUTIONS	8,200,000.00		8,200,000.00				8,200,000.00
220	OTHER CONTRIBUTIONS	p.m.						
	Title 2 - Total	8,200,000.00	0.00	8,200,000.00	0.00	0.00	0.00	8,200,000.00
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE							
310	CONTRIBUTION FROM ITER HOST STATE	126,400,000.00	-66,400,000.00	60,000,000.00		1,500,000.00		61,500,000.00
	Title 3 - Total	126,400,000.00	-66,400,000.00	60,000,000.00	0.00	1,500,000.00	0.00	61,500,000.00
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.		0.00	0.00	27,208.44	p.m.	27,208.44
	Title 4 - Total	p.m.	0.00	0.00	0.00	27,208.44	0.00	27,208.44
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE							
510	OTHER REVENUE	p.m.		0.00		388,991.47		388,991.47
520	REVENUE FROM ITER ORGANIZATION	p.m.		0.00	2,568,028.22	24,801,517.80	-8,538,402.46	18,831,143.56
	Title 5 - Total	p.m.	0.00	0.00	2,568,028.22	25,190,509.27	-8,538,402.46	19,220,135.03
	TOTAL REVENUE	636,659,500.02	-66,400,000.00	570,259,500.02	2,568,028.22	32,396,853.72	0.00	605,224,381.96

- (1) Original Budget
(2) Estimated additional revenue at 30 April
(3) Estimated additional budget

III. Amendment to Statement of Expenditure in Commitment appropriations

Fusion for Energy Budget for 2024 - Statement of Expenditure in Commitment appropriations

in EUR

Statement of Expenditure 2024 in Commitment Appropriations		2024	2024	2024	2024	2024	2024	2024	2024
		Original Budget	Amendment 1	Transfers	Amended Budget	Expenditure from assigned revenue	Carry over	Regularization	Estimated Available Budget
A1	STAFF EXPENDITURE								
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	49,470,000.00			49,470,000.00				49,470,000.00
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	12,910,000.00			12,910,000.00				12,910,000.00
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	964,000.00			964,000.00				964,000.00
A13	MISSION EXPENSES	650,000.00			650,000.00				650,000.00
A14	SOCIO-MEDICAL INFRASTRUCTURE	592,000.00			592,000.00				592,000.00
A15	TRAINING	807,000.00			807,000.00				807,000.00
A16	EXTERNAL SERVICES	800,000.00			800,000.00				800,000.00
A17	RECEPTIONS, EVENTS AND REPRESENTATION	5,000.00			5,000.00				5,000.00
A18	SOCIAL WELFARE	60,000.00			60,000.00				60,000.00
A19	OTHER STAFF RELATED EXPENDITURE	4,293,000.00			4,293,000.00				4,293,000.00
	Title A1 - Total	70,551,000.00	0.00	0.00	70,551,000.00	0.00	0.00	0.00	70,551,000.00
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE								
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	2,056,000.00			2,056,000.00		1.00		2,056,001.00
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	5,235,000.00			5,235,000.00				5,235,000.00
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	460,000.00			460,000.00				460,000.00
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,113,500.00			2,113,500.00				2,113,500.00
A25	POSTAGE / TELECOMMUNICATIONS	639,000.00			639,000.00				639,000.00
A26	MEETING EXPENSES	576,000.00			576,000.00				576,000.00
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES						14,530.88		14,530.88
A28	INFORMATION AND PUBLISHING <i>Of which STUDIES</i>	40,000.00			40,000.00				40,000.00
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	269,000.00			269,000.00				269,000.00
	Title A2 - Total	11,388,500.00	0.00	0.00	11,388,500.00	0.00	14,531.88	0.00	11,403,031.88
	Titles A1 & A2 - Subtotal	81,939,500.00	0.00	0.00	81,939,500.00	0.00	14,531.88	0.00	81,954,031.88
B3	OPERATIONAL EXPENDITURE								
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	416,958,505.88	9,415,543.56		426,374,049.44		218,004.43	8,538,402.46	435,130,456.33
B32	TECHNOLOGY FOR ITER AND DEMO	10,012,547.00	2,081,196.00		12,093,743.00				12,093,743.00
B33	TECHNOLOGY FOR BROADER APPROACH	49,583,165.00	-18,744,660.00		30,838,505.00				30,838,505.00
B34	TECHNOLOGY FOR DONES	1,800,000.00	2,221,000.00		4,021,000.00				4,021,000.00
B35	EXTERNAL SUPPORT ACTIVITIES	20,259,068.00	5,039,597.00		25,298,665.00				25,298,665.00
B36	OTHER OPERATIONAL EXPENDITURE	6,607,383.00	-12,676.56		6,594,706.44		12,676.56		6,607,383.00
	Title B3 - Total	505,220,668.88	0.00	0.00	505,220,668.88	0.00	230,680.99	8,538,402.46	513,989,752.33
B4	EARMARKED EXPENDITURE								
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	83,111,912.00	6,161,242.92		89,273,154.92		49,348,939.60		138,622,094.52
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.			0.00	30,107,644.43	37,884,794.52	-8,538,402.46	59,454,036.49
B43	OTHER EARMARKED EXPENDITURE	p.m.			0.00				0.00
	Title B4 - Total	83,111,912.00	6,161,242.92	0.00	89,273,154.92	30,107,644.43	87,233,734.12	-8,538,402.46	198,076,131.01
	Titles B3 & B4 - Subtotal	588,332,580.88	6,161,242.92	0.00	594,493,823.80	30,107,644.43	87,464,415.11	0.00	712,065,883.34
	TOTAL EXPENDITURE	670,272,080.88	6,161,242.92	0.00	676,433,323.80	30,107,644.43	87,478,946.99	0.00	794,019,915.22

IV. Amendment to the Statement of Expenditure in Payment appropriations

Fusion for Energy Budget for 2024 - Statement of Expenditure in Payment appropriations

in EUR

Statement of Expenditure 2024 in Payment Appropriations		2024	2024	2024	2024	2024	2024	2024	2024
		Original Budget	Amendment 1	Transfers	Amended Budget	Expenditure from assigned revenue	Carry over	Regularization	Estimated Available Budget
A1	STAFF EXPENDITURE								
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	49,470,000.00			49,470,000.00		90,000.01		49,560,000.01
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	12,910,000.00			12,910,000.00		157,003.39		13,067,003.39
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	964,000.00			964,000.00		37,327.34		1,001,327.34
A13	MISSION EXPENSES	650,000.00			650,000.00		77,505.61		727,505.61
A14	SOCIO-MEDICAL INFRASTRUCTURE	592,000.00			592,000.00		161,787.83		753,787.83
A15	TRAINING	807,000.00			807,000.00		605,940.32		1,412,940.32
A16	EXTERNAL SERVICES	800,000.00			800,000.00		106,576.61		906,576.61
A17	RECEPTIONS, EVENTS AND REPRESENTATION	5,000.00			5,000.00		1,348.46		6,348.46
A18	SOCIAL WEALFARE	60,000.00			60,000.00		10,664.10		70,664.10
A19	OTHER STAFF RELATED EXPENDITURE	4,293,000.00			4,293,000.00		743,900.31		5,036,900.31
	Title A1 - Total	70,551,000.00	0.00	0.00	70,551,000.00	0.00	1,992,053.98	0.00	72,543,053.98
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE								
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	2,056,000.00			2,056,000.00		559,499.61		2,615,499.61
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	5,235,000.00			5,235,000.00		1,871,633.46		7,106,633.46
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	460,000.00			460,000.00		143,894.24		603,894.24
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,113,500.00			2,113,500.00		602,880.98		2,716,380.98
A25	POSTAGE / TELECOMMUNICATIONS	639,000.00			639,000.00		191,343.12		830,343.12
A26	MEETING EXPENSES	576,000.00			576,000.00		240,563.63		816,563.63
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES						14,530.88		14,530.88
A28	INFORMATION AND PUBLISHING	40,000.00			40,000.00		4,193.41		44,193.41
	<i>Of which STUDIES</i>								
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	269,000.00			269,000.00		73,074.58		342,074.58
	Title A2 - Total	11,388,500.00	0.00	0.00	11,388,500.00	0.00	3,701,613.91	0.00	15,090,113.91
	Titles A1 & A2 - Subtotal	81,939,500.00	0.00	0.00	81,939,500.00	0.00	5,693,667.89	0.00	87,633,167.89
B3	OPERATIONAL EXPENDITURE								
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	344,320,000.02			344,320,000.02			8,538,402.46	352,858,402.48
B32	TECHNOLOGY FOR ITER AND DEMO	6,500,000.00			6,500,000.00				6,500,000.00
B33	TECHNOLOGY FOR BROADER APPROACH	50,500,000.00			50,500,000.00				50,500,000.00
B34	TECHNOLOGY FOR DONES	2,000,000.00			2,000,000.00				2,000,000.00
B35	EXTERNAL SUPPORT ACTIVITIES	20,000,000.00			20,000,000.00				20,000,000.00
B36	OTHER OPERATIONAL EXPENDITURE	5,000,000.00			5,000,000.00		12,676.56		5,012,676.56
	Title B3 - Total	428,320,000.02	0.00	0.00	428,320,000.02	0.00	12,676.56	8,538,402.46	436,871,079.04
B4	EARMARKED EXPENDITURE								
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	126,400,000.00	-66,400,000.00		60,000,000.00		1,500,000.00		61,500,000.00
B42	ACTIVITES LINKED TO ITER ORGANIZATION		p.m.		0.00	2,568,028.22	24,801,517.80	-8,538,402.46	18,831,143.56
B43	OTHER EARMARKED EXPENDITURE		p.m.				388,991.47		388,991.47
	Title B4 - Total	126,400,000.00	-66,400,000.00	0.00	60,000,000.00	2,568,028.22	26,690,509.27	-8,538,402.46	80,720,135.03
	Titles B3 & B4 - Subtotal	554,720,000.02	-66,400,000.00	0.00	488,320,000.02	2,568,028.22	26,703,185.83	0.00	517,591,214.07
	TOTAL EXPENDITURE	636,659,500.02	-66,400,000.00	0.00	570,259,500.02	2,568,028.22	32,396,853.72	0.00	605,224,381.96

ANNEXES

I. FINANCIAL RESOURCES FOR THE ACTIONS IN WORK PROGRAMME 2024

The financial resources allocated to the Work Programme Actions (WPA) in the first amendment Work Programme 2024 is modified as below.

The increase of EUR 6 161 242.92 in ITER Host State contribution 2024, 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	WP2024			WP2024AM1			Δ WP (Am.1 - Original) (3)-(2)-(1)	
		Budgeted forecast WP2024	Reserves	Total Resources allocated	Budgeted forecast WP2024 AM1 (2)	Reserves	Total Resources allocated		
1	Magnets	1 608 267	Appropriations that have been cancelled in accordance with Art.12.1. of the F4E Financial Regulation may be entered in the Budget 2024 Amendment 1, provided that the late commitment forecasts are verified and confirmed by the end of April 2024	1 608 267	479 529	24 454	503 983	-1 128 738	
2,3,4,10*	Main Vessel*	110 183 418		110 183 418	121 629 228	26 915 223	148 544 451	11 445 810	
5	Remote Handling	8 145 139		8 145 139	6 731 106	352 260	7 083 367	-1 414 033	
6	Cryoplant & Fuel Cycle	3 818 495		3 818 495	5 004 945	854 800	5 859 744	1 186 450	
7	Plasma Engineering & Operations					0	0	0	
8	Heating & current drive	25 452 484		25 452 484	26 227 805	9 872 600	36 100 405	775 321	
9	Diagnostics	6 487 229		6 487 229	5 797 421	1 539 871	7 337 292	-689 808	
11	Site and Buildings and Power Supplies	137 594 954		137 594 954	165 437 599	43 001 302	208 438 901	27 842 645	
12	Cash Contributions	211 979 980		211 979 980	215 162 180	5 000 000	220 162 180	3 182 200	
13	Technical Support Activities	30 391 391		30 391 391	37 236 697	1 898 928	39 135 626	6 845 307	
14	Broader Approach	50 651 225		50 651 225	31 686 705	1 840 400	33 527 105	-18 964 520	
15	Dones	2 020 000		2 020 000	4 255 800	1 117 029	5 372 829	2 235 800	
	Sub-Totals	588 332 581		0	588 332 581	619 649 015	92 416 868	712 065 883	31 316 434
	Of which 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						25 782 018		
	Of which reserve stemming from appropriations corresponding to external assigned revenue from ITER Host State as per Art.12.2.4.b FR						13 583 000		
	Of which reserve stemming from appropriations corresponding to external assigned revenue from ITER IO as per Art.12.2.4.b FR					53 051 850			

*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 2024 BUDGET SUMMARY

Budget Summary of the 2024 Work Programme

Budget article		Work Programme Commitment appropriations (EUR)
3 1	ITER construction including site preparation	435,130,456.33
3 2	Technology for ITER	12,093,743.00
3 3	Technology for Broader Approach & DEMO	30,838,505.00
3 4	Technology for DONES	4,021,000.00
3 5	External Support Activities	25,298,665.00
3 6	Other Operational expenditure	6,607,383.00
Total Title III of the Budget		513,989,752.33
4 1	ITER construction from ITER host state contribution	138,622,094.52
4 2	Activities linked to ITER Organization	59,454,036.49
4 3	Other earmarked expenditure	
Total Title IV of the Budget		198,076,131.01
Total amount available for the operational expenditure		712,065,883.34

Work Programme		Work Programme Commitment appropriations (EUR)		
		Grants	Procurement	Cash
3 1 + 4 1 + 4 2 + 4 3	Expenditure in support of ITER Construction	1,618,769.24	414,447,999.10	217,139,819.00
Sub total ITER construction + RF		633,206,587.34		
3 2	Design and R&D in support of ITER, not credited		12,093,743.00	
Sub total technology for ITER		12,093,743.00		
3 3	Expenditure in support of Broader Approach		16,144,150.00	14,694,355.00
Sub total Technology for Broader Approach and DEMO		30,838,505.00		
3 4	Technology for DONES		2,421,000.00	1,600,000.00
Sub total Technology for DONES		4,021,000.00		
3 5	External Support Activities		25,298,665.00	
Sub total External Support Activities		25,298,665.00		
3 6	Other Expenditure		6,607,383.00	
Sub total Other Expenditure		6,607,383.00		
Totals Operational Expenditure		1,618,769.24	477,012,940.10	233,434,174.00
		712,065,883.34		

III. Regularization of assigned revenue from ITER Organization in the Statement of Expenditure

As announced last year, F4E continues in 2024 the regularization exercise of revenue received from IO. Due to the past practice of pre-financing the costs of urgent changes requested by ITER IO by using appropriations of Euratom (chapter B31) there is a need to perform a budgetary regularisation. A budget transfer of EUR 8 538 402.46 both in commitment and payment appropriations is hereby proposed for approval to F4E Governing Board in accordance with F4E Financial regulation¹, while respecting the general provisions for transfers as provided for in Art. 26 as follows:

Regularization of Expenditure		Commitment appropriations (EUR)	Payment appropriations (EUR)
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	8,538,402.46	8,538,402.46
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	-8,538,402.46	-8,538,402.46
Total Expenditure		0.00	0.00

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

PCR	From B42	To B31	Regularization File Reference
DI-02	22,784.25	22,784.25	https://idm.f4e.europa.eu/?uid=37LMFP
DI-23	1,599.01	1,599.01	https://idm.f4e.europa.eu/?uid=37MQBG
I-NC-024	74,243.38	74,243.38	https://idm.f4e.europa.eu/?uid=37NQWE
PCR1010	102,191.63	102,191.63	https://idm.f4e.europa.eu/?uid=2ZMAMN
PCR1188	62,715.85	62,715.85	https://idm.f4e.europa.eu/?uid=33B4GV
PCR634	293,987.78	293,987.78	https://idm.f4e.europa.eu/?uid=33B68G
PCR698	22,065.66	22,065.66	https://idm.f4e.europa.eu/?uid=2ZKHLP
PCR712	63,926.00	63,926.00	https://idm.f4e.europa.eu/?uid=33B7TX
PCR717	3,592,557.91	3,592,557.91	https://idm.f4e.europa.eu/?uid=33AJX4
PCR758	51,443.56	51,443.56	https://idm.f4e.europa.eu/?uid=2ZM2TR
PCR822	584,242.64	584,242.64	https://idm.f4e.europa.eu/?uid=338UKZ
PCR823	3,538,518.51	3,538,518.51	https://idm.f4e.europa.eu/?uid=33AYHE
PCR824	990.70	990.70	https://idm.f4e.europa.eu/?uid=2ZLS7D
PCR827	127,135.58	127,135.58	https://idm.f4e.europa.eu/?uid=33838U
TOTAL	8,538,402.46	8,538,402.46	

¹ Art. 20 (4) Assigned revenue shall be carried over and transferred in accordance with Article 12(4)(a) and (b) and Article 27 of F4E FR.

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.