



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 2025

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 2025 adopted with F4E Single Programming Document 2025-2029 by F4E Governing Board on 10 December 2024⁶.

HAVING REGARD to F4E Budget 2025 adopted on 10 December 2024⁷ and its First Amendment adopted on 11 July 2025⁸

HAVING REGARD to the EU General Budget 2025 published on 27 February 2025⁹;

HAVING REGARD to the opinions and recommendations of the F4E Administration and Management Committee on the proposal for the Second Amendment to F4E Budget 2025.

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 (24) GB63, adopted 10.12.2024

⁷ F4E (24) GB63, adopted 10.12.2024

⁸ F4E (25) GB64, adopted 11.07.2025

⁹ OJ L, 27.02.2025 (EU, Euratom) 2025/31

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 2025 of Fusion for Energy annexed to this Decision is hereby adopted.

Done at Cadarache, 12 December 2025

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]

Second Amendment to Budget 2025 of the European Joint Undertaking for ITER and the Development of Fusion for Energy

I. Amendment to the Statement of Revenue in Commitment appropriations

in EUR

Statement of Revenue 2025 in Commitment Appropriations		Original Budget	Amendment 1	Amendment 2	Amended Budget	Available assigned revenue	Carry over	Estimated Available Budget
1	PARTICIPATION FROM EUROPEAN UNION							
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	405,121,795		1,752,000	406,873,795			406,873,795
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	444,064,302	-57,822,061		386,242,241			386,242,241
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	73,213,274			73,213,274			73,213,274
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	1,328,726			1,328,726			1,328,726
Title 1 - Total		923,728,097	-57,822,061	1,752,000	867,658,036	0	0	867,658,036
2	OTHER CONTRIBUTIONS							
210	MEMBERSHIP CONTRIBUTIONS	8,200,000			8,200,000			8,200,000
220	OTHER CONTRIBUTIONS	p.m.						
Title 2 - Total		8,200,000	0	0	8,200,000	0	0	8,200,000
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE							
310	CONTRIBUTION FROM ITER HOST STATE	78,772,936	6,849,294		85,622,230		12,294,339	97,916,569
Title 3 - Total		78,772,936	6,849,294	0	85,622,230	0	12,294,339	97,916,569
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.	13,146	194,817	207,963	1,677,546	2,121,935	4,007,443
Title 4 - Total		p.m.	13,146	194,817	207,963	1,677,546	2,121,935	4,007,443
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE							
510	OTHER REVENUE	p.m.					52,150	52,150
520	REVENUE FROM ITER ORGANIZATION	p.m.				16,522,849	55,379,728	71,902,577
Title 5 - Total		p.m.	0	0	0	16,522,849	55,431,878	71,954,727
TOTAL REVENUE		1,010,701,033	-50,959,621	1,946,817	961,688,229	18,200,395	69,848,152	1,049,736,775

II. Amendment to the Statement of Revenue in Payment appropriations

in EUR

Statement of Revenue 2025 in Payment Appropriations		Original Budget	Amendment 1	Amendment 2	Amended Budget	Available assigned revenue	Carry over	Estimated Available Budget
1	PARTICIPATION FROM EUROPEAN UNION							
110	EURATOM CONTRIBUTION TO OPERATIONAL EXPENDITURE	560,685,405		1,752,000	562,437,405			562,437,405
111	RECOVERY FROM PREVIOUS YEARS OPERATIONAL EXPENDITURE	168,085			168,085			168,085
120	EURATOM CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	73,213,274			73,213,274		6,329,463	79,542,737
121	RECOVERY FROM PREVIOUS YEARS ADMINISTRATIVE EXPENDITURE	1,328,726			1,328,726			1,328,726
Title 1 - Total		635,395,490	0	1,752,000	637,147,490	0	6,329,463	643,476,953
2	OTHER CONTRIBUTIONS							
210	MEMBERSHIP CONTRIBUTIONS	8,200,000			8,200,000			8,200,000
220	OTHER CONTRIBUTIONS	p.m.						
Title 2 - Total		8,200,000	0	0	8,200,000	0	0	8,200,000
3	ASSIGNED REVENUE ACCRUING FROM THE CONTRIBUTION OF ITER HOST STATE							
310	CONTRIBUTION FROM ITER HOST STATE	134,000,000			134,000,000		166,825	134,166,825
Title 3 - Total		134,000,000	0	0	134,000,000	0	166,825	134,166,825
4	MISCELLANEOUS REVENUE							
410	MISCELLANEOUS REVENUE	p.m.	13,146	194,817	207,963	1,677,546	191,481	2,076,989
Title 4 - Total		p.m.	13,146	194,817	207,963	1,677,546	191,481	2,076,989
5	OTHER ASSIGNED REVENUE TO SPECIFIC ITEM OF EXPENDITURE							
510	OTHER REVENUE	p.m.					52,150	52,150
520	REVENUE FROM ITER ORGANIZATION	p.m.				3,503,044	43,634,906	47,137,949
Title 5 - Total		p.m.	0	0	0	3,503,044	43,687,056	47,190,099
TOTAL REVENUE		777,595,490	13,146	1,946,817	779,555,453	5,180,589	50,374,825	835,110,867

III. Amendment to Statement of Expenditure in Commitment appropriations

in EUR

Statement of Expenditure 2025 in Commitment Appropriations		Original Budget	Amendment 1	Amendment 2	Transfers	Amended Budget	Expenditure from assigned revenue	Carry over	Estimated Available Budget
A1	STAFF EXPENDITURE								
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	48,811,000			-1,036,523	47,774,477			47,774,477
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	13,982,000				13,982,000			13,982,000
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	980,000			-50,917	929,083			929,083
A13	MISSION EXPENSES	663,000				663,000		1,976	664,976
A14	SOCIO-MEDICAL INFRASTRUCTURE	604,000			278,500	882,500			882,500
A15	TRAINING	818,000				818,000			818,000
A16	EXTERNAL SERVICES	816,000			334,000	1,150,000	257		1,150,257
A17	RECEPTIONS, EVENTS AND REPRESENTATION	5,000				5,000			5,000
A18	SOCIAL WELFARE	61,000				61,000			61,000
A19	OTHER STAFF RELATED EXPENDITURE	4,458,000			-356,245	4,101,755	5,781		4,107,536
Title A1 - Total		71,198,000	0	0	-831,185	70,366,815	6,038	1,976	70,374,829
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE								
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	2,098,000				2,098,000	15,809	75,289	2,189,097
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	5,350,000			630,000	5,980,000			5,980,000
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	461,000				461,000			461,000
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,155,000				2,155,000			2,155,000
A25	POSTAGE / TELECOMMUNICATIONS	584,000				584,000	4,909		588,909
A26	MEETING EXPENSES	587,000			271,000	858,000			858,000
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES							14,531	14,531
A28	INFORMATION AND PUBLISHING	40,000				40,000			40,000
	<i>Of which STUDIES</i>								
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	269,000				269,000			269,000
Title A2 - Total		11,544,000	0	0	901,000	12,445,000	20,717	89,819	12,555,537
Titles A1 & A2 - Subtotal		82,742,000	0	0	69,815	82,811,815	26,755	91,796	82,930,366
B3	OPERATIONAL EXPENDITURE								
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	738,741,547	-16,148,449	2,432,563		725,025,661	1,504,044	2,005,407	728,535,113
B32	TECHNOLOGY FOR ITER AND DEMO	17,137,970	-11,146,370			5,991,600		8,400	6,000,000
B33	TECHNOLOGY FOR BROADER APPROACH	56,319,280	-26,319,280	-5,000,000		25,000,000			25,000,000
B34	TECHNOLOGY FOR DONES	11,275,850	-10,436,850	-339,000		500,000			500,000
B35	EXTERNAL SUPPORT ACTIVITIES	19,611,450	5,876,555	4,853,254		30,341,258	146,746	11,995	30,500,000
B36	OTHER OPERATIONAL EXPENDITURE	6,100,000	365,479		-69,815	6,395,664		4,336	6,400,000
Title B3 - Total		849,186,937	-57,808,916	1,946,817	-69,815	793,254,183	1,650,790	2,030,139	796,935,113
B4	 earmarked EXPENDITURE								
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	78,772,936	6,849,294			85,622,230		12,294,339	97,916,569
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.				0	16,522,849	55,379,728	71,902,577
B43	OTHER EARMARKED EXPENDITURE	p.m.				0		52,150	52,150
Title B4 - Total		78,772,936	6,849,294	0	0	85,622,230	16,522,849	67,726,217	169,871,297
Titles B3 & B4 - Subtotal		927,959,033	-50,959,621	1,946,817	-69,815	878,876,414	18,173,640	69,756,356	966,806,409
TOTAL EXPENDITURE		1,010,701,033	-50,959,621	1,946,817	0	961,688,229	18,200,395	69,848,152	1,049,736,775

IV. Amendment to the Statement of Expenditure in Payment appropriations

in EUR

Statement of Expenditure 2025 in Payment Appropriations		Original Budget	Amendment 1	Amendment 2	Transfers	Amended Budget	Expenditure from assigned revenue	Carry over	Estimated Available Budget
A1	STAFF EXPENDITURE								
A10	SALARIES AND ALLOWANCES FOR ESTABLISHMENT PLAN POSTS	48,811,000			-1,036,523	47,774,477		80,000	47,854,477
A11	SALARIES AND ALLOWANCES FOR EXTERNAL PERSONNEL	13,982,000				13,982,000		249,429	14,231,429
A12	EXPENDITURE RELATING TO STAFF RECRUITMENT	980,000			-50,917	929,083		283,114	1,212,197
A13	MISSION EXPENSES	663,000				663,000		390,819	1,053,819
A14	SOCIO-MEDICAL INFRASTRUCTURE	604,000			278,500	882,500		223,974	1,106,474
A15	TRAINING	818,000				818,000		633,602	1,451,602
A16	EXTERNAL SERVICES	816,000			334,000	1,150,000	257	180,675	1,330,932
A17	RECEPTIONS, EVENTS AND REPRESENTATION	5,000				5,000		1,815	6,815
A18	SOCIAL WELFARE	61,000				61,000		58,447	119,447
A19	OTHER STAFF RELATED EXPENDITURE	4,458,000			-356,245	4,101,755	5,781	110,603	4,218,139
Title A1 - Total		71,198,000	0	0	-831,185	70,366,815	6,038	2,212,478	72,585,331
A2	INFRASTRUCTURE AND OPERATING EXPENDITURE								
A21	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	2,098,000				2,098,000	15,809	455,059	2,568,868
A22	INFORMATION, COMMUNICATION TECHNOLOGY AND DATA PROCESSING	5,350,000			630,000	5,980,000		2,389,172	8,369,172
A23	MOVABLE PROPERTY AND ASSOCIATED COSTS	461,000				461,000		23,398	484,398
A24	CURRENT ADMINISTRATIVE EXPENDITURE	2,155,000				2,155,000		794,617	2,949,617
A25	POSTAGE / TELECOMMUNICATIONS	584,000				584,000	4,909	260,547	844,456
A26	MEETING EXPENSES	587,000			271,000	858,000		168,642	1,026,642
A27	RUNNING COSTS IN CONNECTION WITH OPERATIONAL ACTIVITIES							14,531	14,531
A28	INFORMATION AND PUBLISHING	40,000				40,000		7,325	47,325
	<i>Of which STUDIES</i>								
A29	OTHER INFRASTRUCTURE AND OPERATING EXPENDITURE	269,000				269,000		95,491	364,491
Title A2 - Total		11,544,000	0	0	901,000	12,445,000	20,717	4,208,781	16,674,499
Titles A1 & A2 - Subtotal		82,742,000	0	0	69,815	82,811,815	26,755	6,421,259	89,259,829
B3	OPERATIONAL EXPENDITURE								
B31	ITER CONSTRUCTION INCLUDING SITE PREPARATION	480,093,490	17,328,146	1,946,817		499,368,453	1,504,044	79,290	500,951,787
B32	TECHNOLOGY FOR ITER AND DEMO	9,130,000	-3,000,000			6,130,000		8,400	6,138,400
B33	TECHNOLOGY FOR BROADER APPROACH	40,580,000	-10,580,000			30,000,000			30,000,000
B34	TECHNOLOGY FOR DONES	4,050,000	-3,735,000			315,000			315,000
B35	EXTERNAL SUPPORT ACTIVITIES	22,000,000				22,000,000	146,746	11,995	22,158,742
B36	OTHER OPERATIONAL EXPENDITURE	5,000,000			-69,815	4,930,185			4,930,185
Title B3 - Total		560,853,490	13,146	1,946,817	-69,815	562,743,638	1,650,790	99,685	564,494,114
B4	 earmarked EXPENDITURE								
B41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	134,000,000				134,000,000		166,825	134,166,825
B42	ACTIVITIES LINKED TO ITER ORGANIZATION	p.m.					3,503,044	43,634,906	47,137,949
B43	OTHER earmarked EXPENDITURE	p.m.						52,150	52,150
Title B4 - Total		134,000,000	0	0	0	134,000,000	3,503,044	43,853,881	181,356,925
Titles B3 & B4 - Subtotal		694,853,490	13,146	1,946,817	-69,815	696,743,638	5,153,834	43,953,566	745,851,038
TOTAL EXPENDITURE		777,595,490	13,146	1,946,817	0	779,555,453	5,180,589	50,374,825	835,110,867

ANNEXES

I. FINANCIAL RESOURCES FOR THE ACTIONS IN WORK PROGRAMME 2025 AM2

The financial resources allocated to the Work Programme Actions (WPA) in the Second amendment Work Programme 2025 are modified as defined in the table below:

Action #	Action	WP2025 (in EUR)				WP2025AM1 (in EUR)				WP2025AM2 (in EUR)			
		Budgeted forecast WP2025		Provisional budget allocation	Total Resources allocated (1)	Budgeted forecast WP2025 AM1 (2)	Provisional budget allocation	Total Resources allocated (Budget AM1)	Δ WP (Am.1 - Original) (3)=(2)-(1)	Budgeted forecast WP2025 AM2 (4)	Provisional budget allocation	Total Resources allocated (Budget AM2)	Δ WP (Am.2 - Am.1) (5)=(4)-(2)
		Original Budget	Activities linked to IO**										
1	Magnets	1,000,000		Appropriations that have been cancelled in accordance with Art. 12.1. of the F4E Financial Regulation may be entered in the Budget 2025 Amendment 1, provided that the commitment forecasts with less probability to materialized are verified and confirmed by the end of April	1,000,000	1,000,000		1,000,000	0	209,912		209,912	-790,088
2,3,4,10*	Main Vessel'	85,293,870	4,100,000		89,393,870	116,568,636		116,568,636	27,174,766	115,361,372		115,361,372	-1,207,264
5	Remote Handling	7,790,832			7,790,832	7,543,468		7,543,468	-247,364	4,969,397		4,969,397	-2,574,071
6	Cryoplat & Fuel Cycle	3,378,385			3,378,385	5,830,410		5,830,410	2,452,025	5,570,547		5,570,547	-259,863
7	Plasma Engineering & Operations												
8	Heating & current drive	102,728,970			102,728,970	102,619,980		102,619,980	-108,989	112,396,151		112,396,151	9,776,170
9	Diagnostics	18,207,485			18,207,485	21,121,846		21,121,846	2,914,361	21,144,145		21,144,145	22,299
11	Buildings and Site Equipment	136,108,894	1,457,690		137,566,584	139,033,656		139,033,656	1,467,071	165,820,540		165,820,540	26,786,885
12	Cash Contributions	465,954,620			465,954,620	435,378,963		435,378,963	-30,575,658	432,415,917		432,415,917	-2,963,046
13	Technical Support Activities	32,827,074			32,827,074	36,398,365		36,398,365	3,571,291	31,956,575		31,956,575	-4,441,790
14	Broader Approach	56,669,282			56,669,282	30,802,789		30,802,789	-25,866,492	23,720,823		23,720,823	-7,081,966
15	Dones	11,449,621			11,449,621	1,621,656		1,621,656	-9,827,965	1,090,900		1,090,900	-530,756
16	Technology Development Programme	6,550,000			6,550,000	1,981,276		1,981,276	-4,568,724	1,981,276		1,981,276	0
	Totals	927,959,033	5,557,690	0	933,516,723	899,901,044	50,281,091	950,182,134	-33,615,679	916,637,554	50,168,856	966,806,410	16,736,511
	Stemming from appropriations corresponding to external assigned revenue from ITER IO as per Art.12.4.b FR		p.m				50,228,941				50,116,706		
	Stemming from appropriations corresponding to other assigned revenue as per Article 12.4.b FR		p.m				52,150				52,150		

* 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.

** The Original Budget for assigned revenue from ITER IO is declared as p.m. The allocated amount of 5.6 Meur will be covered by the appropriation carried over from 2024 to 2025 which has to be determined after the end of the budgetary year.

II. WORK PROGRAMME 2025 AM2 BUDGET SUMMARY

BUDGET CHAPTER		WORK PROGRAMME AVAILABLE BUDGET IN COMMITMENT (EUR)
31	ITER CONSTRUCTION INCLUDING ITER SITE PREPARATION	728,535,113
32	TECHNOLOGY FOR ITER AND DEMO	6,000,000
33	TECHNOLOGY FOR BROADER APPROACH	25,000,000
34	TECHNOLOGY FOR DONES	500,000
35	EXTERNAL SUPPORT ACTIVITIES	30,500,000
36	OTHER OPERATIONAL EXPENDITURE	6,400,000
TOTAL TITLE III OF THE BUDGET		796,935,113
41	ITER CONSTRUCTION - ITER HOST STATE CONTRIBUTION	97,916,569
42	ACTIVITIES LINKED TO ITER ORGANIZATION	71,902,577
43	OTHER EARMARKED EXPENDITURE	52,150
TOTAL TITLE IV OF THE BUDGET		169,871,297
TOTAL AMOUNT AVAILABLE FOR THE OPERATIONAL EXPENDITURE		966,806,409

WORK PROGRAMME		WORK PROGRAMME Commitment appropriations (EUR)		
		Grants	Procurement	Cash
31 + 41 + 42 + 43	Expenditure in support of ITER Construction	333,202	448,135,763	449,937,444
	Sub total ITER construction		898,406,409	
32	Technology for ITER and DEMO		6,000,000	
	Sub total technology for ITER and DEMO		6,000,000	
33	Technology for Broader Approach		12,087,359	12,912,641
	Sub total Technology for Broader Approach		25,000,000	
34	Technology for DONES		500,000	
	Sub total Technology for DONES		500,000	
35	External Support Activities		30,500,000	
	Sub total External Support Activities		30,500,000	
36	Other Operational Expenditure		6,400,000	
	Sub total Other Operational Expenditure		6,400,000	
Totals Operational Expenditure		333,202	503,623,122	462,850,085
			966,806,409	