

2012 discharge: European Joint Undertaking for ITER and the Development of Fusion Energy (Fusion for Energy)

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 discharge procedure.

Analysis of the accounts of the ITER Joint Undertaking.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2012 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the ITER Joint Undertaking.

In 2012, the tasks and budget of the Joint Undertaking were as follows:

- description of the tasks of the Joint Undertaking: the Joint Undertaking is located in Barcelona, while the main fusion facilities are to be developed at Cadarache, in France. It was set up under [Council Decision 2007/198/Euratom](#) for a period of 35 years. ITER involves the EU and China, India, Russia, South Korea, Japan and USA. It was created to manage the ITER facilities, to encourage the exploitation of the ITER facilities, to promote public understanding and acceptance of fusion energy, and to undertake any other activities that are necessary to achieve its purpose;
- budget of the Joint Undertaking for the 2012 financial year: the EU (Euratom) contribution to ITER International is given through the Fusion for Energy Agency, including also the contributions from Member States and from Switzerland. The total contribution is legally considered as a Euratom contribution to ITER since the Member States and Switzerland do not have ownership interests in ITER. As the EU legally holds the participation in the joint venture ITER International, the Commission must recognise the participation in its accounts. At 31 December 2012, the Commission held 44.25 % of the ownership participation in ITER. The total (indicative) Euratom contribution foreseen for ITER (from 2007 to 2041) is EUR 8 949 million.

Please also consult [ITER Joint Undertakings final accounts](#).