

REGULATION OF THE COUNCIL OF MINISTERS

of 4 October 2007

on the allocated and special purpose subsidy, fees and finance management in the state-owned public utility “Radioactive Waste Management Plant”

(O.J. No 185 Item 1311)

Under Article 120 paragraph 2 of the Act of Parliament of 29 November 2000 - Atomic Law (Polish O.J. of 2007 No 42 Item 276) the following regulation is adopted:

Chapter 1

General provisions

§1.1. This Regulation shall establish:

- 1) Procedures for the determination of the value and clearance procedures for the allocated and special purpose subsidy awarded to the state-owned public utility “Radioactive Waste Management Plant”, thereafter referred to as “the Plant”, and also the type of documents and data that should be taken into account in this context;
 - 2) Procedure for the determination of fees for services performed by the Plant, and the factors that should be taken into account in fee determination, and also the procedure and dates of publication of the Plant’s service price list;
 - 3) Finance management procedures for the Plant, including the audits of financial statements and selection of registered auditors, and also the competent authority for final approval of the Plant’s annual financial reports, procedures for disposal of property components, procedures for financing the salaries and investments, and also the decision-making procedures for financial matters.
2. Whenever the Regulation refers to “the Minister” it shall denote the minister competent for National Treasury matters.

Chapter 2

Procedures for the determination of the value and clearance procedures for the allocated subsidy

§2.1. Plant’s director shall apply to the Minister for awarding the allocated subsidy by 30 April of the year preceding the year indicated in the application.

2. Allocated subsidy for the Plant shall be calculated basing on the difference between planned costs required for the Plant for the realization of tasks referred to in Article 119(1) of the Act of 29 November 2000 – Atomic Law, and planned incomes from these activities.

3. Application for awarding the allocated subsidy should include:

- 1) Detailed specification of the tasks planned for realization within the framework of goals referred to in Article 119(1) of the Act of 29 November 2000 – Atomic Law;
- 2) Indication of the amount of subsidy, for which the Plant applies;
- 3) Justification.

§3.1. Allocated subsidy shall be cleared on the basis of an annual report on conducted activities financed from the allocated subsidy, thereafter referred to as “the report”.

2. Report referred to in paragraph 1 shall be audited by a registered auditor.

3. Entity authorized to perform the audit referred to in paragraph 2 shall be selected by the Minister, from among the offers presented by the Plant’s director.

§4. Report referred to in §3(1) shall include:

- 1) Descriptive information on conducted activities financed from allocated subsidy,
- 2) Information on the amounts of obtained subsidies,
- 3) Balance sheet for relevant incomes and costs, due to:
 - a) Activities covered by the subsidy,
 - b) Activities in the area of dangerous waste management,
 - c) Other activities established in the Plant’s statute,
 - d) Other incomes and costs;
- 4) Balance sheet for the costs classified according to their type, divided into individual tasks.

§5. Plant shall submit to the Minister the following reports:

- 1) monthly – by the 20th day of the month, for the preceding month;

2) annual – by the end of February of the subsequent year.

Chapter 3

Procedures for the determination of the value and clearance procedures for the special purpose subsidy

§6.1. Plant's director shall apply to the Minister for awarding the special purpose subsidy in the event of necessity to realize some justified investment.

2. Special purpose subsidy for the Plant shall be calculated basing on the sum total of the costs of realization of the investment related to the conduct of activities referred to in Articles 114(1) and 114(1a) of the Act of 29 November 2000 – Atomic Law.

3. Application for awarding the special purpose subsidy should include:

- 1) Detailed specification of the investments related to the conduct of activities referred to in Articles 114(1) and 114(1a) of the Act of 29 November 2000 – Atomic Law;
- 2) Indication of the amount of subsidy, and of the amount of Plant's own contribution;
- 3) Justification, including in particular:
 - a) Determination of the investment needs and presumptions,
 - b) Estimated material effects of the investment,
 - c) Estimated investment value,
 - d) Timetable for the investment realization.

4. Application for special purpose subsidy for the realization of a construction project shall include additionally:

- 1) Document certifying the right to use the property for construction purposes,
- 2) Copy of the decision on the construction permit, if required under valid regulations.

§7.1. Special purpose subsidy shall be cleared on the basis of a financial report on the use of financial resources from the special purpose subsidy for the investments related to the conduct of activities referred to in Articles 114(1) and 114(1a) of the Act of 29 November 2000 –

Atomic Law, audited by a registered auditor from the viewpoint of compliance with actual status.

2. Plant shall submit to the Minister the report referred in paragraph 1, observing the following deadlines:

1) By the end of the second month after the investment completion,

2) By the end of February of each subsequent year – in case of a multiannual investment.

3. Entity authorized to perform the audit referred to in paragraph 1 shall be selected according to the principles referred to in §3(3).

4. Minister shall appraise the correctness of the subsidy use within 30 days from receiving the report referred to in paragraph 1.

Chapter 4

Procedure for fee determination, procedure and date of publication of Plant's service price list

§8.1. Plant shall collect fees for conducted activities; these fees shall be determined, subject to paragraph 4, in the annual Plant's service price list, approved by the Minister.

2. Proposed price list for a given year shall be submitted by the Plant's director for the Minister's approval, by 30 November of the preceding year.

3. Minister shall approve the price list for a given year by 31 December of the preceding year.

4. Fees for the services performed by the Plant in the area of dangerous waste management shall be determined under a civil-legal contract.

§9.1. Fees for the services performed by the Plant, referred to in Article 118 (2) of the Act of 29 November 2000 – Atomic Law, shall be determined taking into account the type of radioactive waste, spent nuclear fuel, nuclear materials, radioactive sources, other radioactive substances, and also the method of their storage, processing and disposal, and necessary means of their transportation.

2. Fees shall be determined basing on the following costs:

1) For radioactive waste:

a) of the qualification of the waste,

- b) of the activities related to the processing of this waste, dependent on its category, specific properties, level of risk for the environment and the type of packaging,
 - c) of the transport, storage and disposal;
- 2) For spent nuclear fuel:
- a) of the qualification of the fuel,
 - b) of the activities related to the preparation of this fuel for storage or disposal, dependent on its status, burn-out level and the mass of uranium U-235 in fresh fuel,
 - c) of the transport, storage and disposal;
- 3) For nuclear materials, radioactive sources:
- a) of the qualification of materials and sources,
 - b) of transportation and escorting,
 - c) of dismantling,
 - d) of the activities related to the preparation of materials and sources for their storage or disposal,
 - e) of the storage and disposal.

§10. The Plant, on its premises and on its website, shall make available to the public the service price list referred to in §8(1), within 7 days from the date of its approval by the Minister.

Chapter 5

Procedures for the Plant's finance management, procedures for disposal of property components, financing the salaries and investments, and also the procedures for decision-making on financial matters.

§11. Plant shall be required to:

- 1) Maintain separate records for the activities related to the realization of tasks referred to in Article 119(1) of the Act of 29 November 2000 – Atomic Law, and for other economic activities, including correct ascribing of incomes and costs, based on consistently used and objectively justified methods.

2) Clearly determine in the documentation referred to in Article 10 the Act of 29 September 1994 on the accountancy (O.J. of 2002, No 76 Item 694 with subsequent amendments¹) the principles for maintaining separate records and methods for ascribing costs and incomes, referred to in paragraph 1.

§12.1. Finance management of the Plant shall be conducted on the basis of an annual material-financial plan.

2. Annual material-financial plan for the Plant shall be made with the division into the activities covered by the allocated and special purpose subsidy and all other activities.

3. Annual material-financial plan for the Plant shall include in particular:

1) Estimate of financial proceeds, including the amount of subsidies and assumed Plant's own incomes,

2) Balance sheets for the costs of activities, presented in a calculational and generic system, with division into direct and indirect costs and also with the indication of the sources of their financing;

3) Material list of tangible fixed assets components, which shall be purchased from the Plant's own resources;

4) Financial result forecast.

§13.1. Plant's director shall draw up the annual material-financial plan and shall submit it to the Minister for approval, by 30 November of the year preceding the turnover year.

2. Minister shall approve the annual material-financial plan for the Plant by 31 December of the year preceding the turnover year.

¹ Amendments to the uniform text of this act have been published in O.J. of 2003 No 60 Item 535, No 124 Item 1152, No 139 Item 1324 and No 229 Item 2276; of 2004 No 96 Item 959, No 145 Item 1535, No 146 Item 1546 and No 213 Item 2155; of 2005 No 10 Item 66, No 184 Item 1539 and No 267 Item 2252; and of 2006 No 157 Item 1119 and No 208 Item 1540.

§14.1. Plant's director shall submit to the Minister the annual financial report and the report on the Plant's activities, drawn up according to the provisions of the Act of 29 September 1994 on the accountancy, by the end of February of the subsequent year.

2. In the annual financial report, the Plant's director shall submit a proposal for the division of the financial result in the manner established in the provisions of the Act of 31 January 1989 on financial management in state-owned enterprises (O.J. of 1992 No 6 Item 27, with subsequent amendments²).

3. Plant's annual financial report shall be audited by a registered auditor.

4. Selection of the entity authorized to perform the audit referred to in paragraph 3 shall be made under the principles established in §3(3).

5. Plant's director shall submit to the Minister the Plant's annual financial report, together with the opinion and report from the audit, for approval.

§15. Minister shall approve:

1) Annual financial report,

2) Report on the Plant's activities,

3) Report referred to in §3(1) – by the end of March of the subsequent year.

§16.1. Plant shall maintain a current account, used for clearing financial operations related to the realization of incomes and expenses.

2. Incomes and expenses from the subsidy shall be recorded in the Plant's current account in the form of a sub-account.

3. On Minister's request, the Plant's director shall submit the copies of documents certifying the spending of financial resources.

² Amendments to the uniform text of this act have been published in O.J. of 1992 No 18 Item 82, of 1994 No 121 Item 591, of 1995 No 154 Item 791, of 2002 No 156 Item 1301 and of 2006 No 183 Item 1353.

§17.1. Plant shall be required to obtain the Minister's consent for performing a legal activity in the area of management of the components of fixed assets as defined in the regulations on accountancy, classified as non-material and legal assets, material assets or long-term investments, including the transfer of such components for use by other entities under civil-law contracts, or bringing them as a contribution into some company or cooperative, if the market value of such object exceeds the equivalent of 10 000 euro in PLN, calculated from the average exchange rate published by the National Bank of Poland for the date of application for Minister's consent.

2. Sale of the components of fixed assets referred to in paragraph 1 shall be conducted as a public bidding tender, organized under the provisions of the Act of 23 April 1964 – Civil Code (O.J. No 16 Item 93, with subsequent amendments³).

§18. Decisions on the Plant's financial matters shall be taken by the Plant's director, in accordance with the provisions of the Act of 31 January 1989 on financial management in state-owned enterprises, and with approved material-financial plan for the given year.

§19.1. Salaries of the Plant's employees shall be financed from the subsidy and from other incomes, in proportions and amounts determined in approved material-financial plan.

2. Purchase or manufacture of the components of fixed assets, which value does not exceed the equivalent of 20 000 euro in PLN, shall be financed from the Plant's own resources.

³ Amendments to the uniform text of this act have been published in O.J. of 1971 No 27 Item 252, of 1976 No 19 Item 122, of 1982 No 11 Item 81, No 19 Item 147 and No 30 Item 210; of 1984 No 45 Item 242, of 1985 No 22 Item 99, of 1989 No 3 Item 11, of 1990 No 34 Item 198, No 55 Item 321 and No 79 Item 464; of 1991 No 107 Item 464 and No 115 Item 496; of 1993 No 17 Item 78; of 1994 No 27 Item 96, No 85 Item 388 and No 105 Item 509; of 1995 No 83 Item 417; of 1996 No 114 Item 542, No 139 Item 646 and No 149 Item 703; of 1997 No 43 Item 272, No 115 Item 741, No 117 Item 751 and No 149 Item 703; of 1998 No 106 Item 668, No 117 Item 758; of 1999 No 52 Item 532; of 2000 No 22 Item 271, No 74 Items 855 and 857, No 88 Item 983 and No 114 Item 1191; of 2001 No 11 Item 91, No 71 Item 733, No 130 Item 1450 and No 145 Item 1638; of 2002 No 113 Item 984 and No 141 Item 1176; of 2003 No 49 Item 408, No 60 Item 535, No 64 Item 592 and 124 Item 1151; of 2004 No 91 Item 870, No 96 Item 959, No 162 Item 1692, No 172 Item 1804 and No 281 Item 2783; of 2005 No 48 Item 462, No 157 Item 1316 and No 172 Item 1438; of 2006 No 133 Item 935 and No 164 Item 1166; and of 2007 No 80 Item 538, No 82 Item 557 and No 181 Item 1287.

3. Investments which value exceeds the equivalent of 20 000 euro in PLN, can be additionally financed from a special purpose subsidy, in accordance with the Article 119 paragraph 1a of the Act of 29 November 2000 – Atomic Law.

Chapter 6

Final provision

§20. Regulation of the Council of Ministers of 24 September 2002 on the clearance of allocated subsidy, collection of fees and finance management for the state-owned public utility “Radioactive Waste Management Plant” (O.J. No 163 Item 1344) shall be hereby repealed.

§21. Regulation shall enter into force on the date of its publication.

Prime Minister: *J. Kaczyński*