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Item 1624

REGULATION OF THE MINISTER OF CLIMATE¹

of 18 September 2020

**on an allocated and a special-purpose subsidy, the fees and the content of an annual financial and material plan
of the ‘Radioactive Waste Management Plant’ - state-owned public utility company**

Based on Art. 120 Section 2 of the Act of 29 November 2000 - Atomic Law (Dz. U. of 2019 item 1792, and of 2020 items 284 and 322), it is ordered as follows:

Chapter 1

General Provisions

§ 1. The regulation shall determine:

- 1) the mode of granting the subsidies mentioned in art. 119 Sections 1 and 1a of the Act of 29 November 2000 - Atomic Law, including the time limits for submitting subsidy applications, the manner of establishing the amounts of subsidies, and the manner of documenting and settling subsidies;
- 2) the manner of establishing the fees mentioned in art. 118 Section 2 of the Act of 29 November 2000 - Atomic Law, and approving a price list for the services of the ‘Radioactive Waste Management Plant’ - state-owned public utility company, hereinafter: ‘the Plant’;
- 3) the minimum content of an annual financial and material plan of the Plant.

Chapter 2

An allocated subsidy and a special-purpose subsidy

§ 2. 1. An application for:

- 1) an allocated subsidy shall be submitted by April 30th of the year preceding the year to which the application refers;
- 2) a special-purpose subsidy shall be submitted when there is a need for the implementation of investments related to the performance of the activities mentioned in Art. 114 Sections 1 and 1a of the Act of 29 November 2000 - Atomic Law, no later than by November 30th of the year preceding the year to which the application refers.

2. In the event of submitting an incomplete application for an allocated subsidy or a special-purpose subsidy, within 7 days after its delivery the minister in charge of the energy issues, hereinafter: the ‘minister’, shall request the

¹The Minister of Climate is in charge of the energy department of government administration, pursuant to § 1 Section 2 Item 1 of the regulation of the Prime Minister of 20 March 2020 on the detailed scope of activities of the Minister of Climate (Dz. U. item 495).

Plant to supplement the application, and shall establish a time limit for its supplementation.

3. An application for an allocated subsidy or a special-purpose subsidy submitted after the deadline, or not supplemented within the established time limit, shall not be considered.

§ 3. 1. The amount of an allocated subsidy shall be established by the minister based on an application for an allocated subsidy, upon receiving a preliminary amount of expenses granted for the next financial year to the minister as the authority in charge of specific budget parts for the next financial year, mentioned in the provisions laid down based on Art. 138 Section 6 of the Act of 27 August 2009 on public finances (Dz. U. of 2019 item 869, as amended²).

2. The amount of a special-purpose subsidy shall be established by the minister based on an application for a special-purpose subsidy, upon receiving a preliminary amount of expenses granted for the next financial year to the minister as the authority in charge of specific budget parts for the next financial year, mentioned in the provisions laid down based on art. 138 Section 6 of the Act of 27 August 2009 on public finances, or from the funds available for a given financial year in specific budget parts managed by the minister.

§ 4. The minister shall inform the Plant in writing about granting an allocated subsidy and a special-purpose subsidy and the amount thereof, or about refusing to grant them.

§ 5. 1. The Plant shall document the use of an allocated subsidy by preparing quarterly reports and annual reports on the performed activities financed from the allocated subsidy.

2. The reports mentioned in Section 1 shall include:

- 1) descriptive information on the performed activities financed from the allocated subsidy;
- 2) information on the amount of the received allocated subsidy;
- 3) a list of revenues and costs resulting from:
 - a) the activities financed from the allocated subsidy,
 - b) the activities related to the handling of hazardous waste,
 - c) other activities specified in the statute of the Plant,
 - d) the remaining revenues and costs;
- 4) a summary of costs based on their nature, financed from the allocated subsidy, divided into tasks.

§ 6. 1. The Plant shall document the use of a special-purpose subsidy by preparing a report on the use of financial resources from the special-purpose subsidy.

2. The report mentioned in Section 1 shall include:

- 1) descriptive information on the performed activities financed from the special-purpose subsidy;
- 2) information on contracts signed for the execution of tasks financed from the special-purpose subsidy;
- 3) a financial statement specifying the individual expenses paid entirely or partially from resources originating from the special-purpose subsidy;
- 4) copies of invoices which have been paid entirely or partially from resources originating from the special-purpose subsidy;
- 5) bank transfer confirmations;
- 6) information about the unused special-purpose subsidy, and the accrued interest on the received funds.

§ 7. The Plant shall convey to the minister:

- 1) quarterly reports on the performed activities financed from an allocated subsidy—by the 20th day of the month following the end of a quarter;
- 2) annual reports on the performed activities financed from an allocated subsidy—by the end of February of the

²Amendments to the uniform text of said act were announced in Dz. U. of 2019 items 1622, 1649, 2020 and 2473, and of 2020 items 284, 374, 568, 695 and 1175.

following year.

§ 8. 1. The Plant shall convey to the minister a report on the use of the financial resources from a special-purpose subsidy within the following time limit:

- 1) by the end of the third month following the end of an investment — in the case of an investment with an implementation time of no more than 12 months;
- 2) by the end of February of each following year — in the case of a multiannual investment.

2. The end of an investment mentioned in Section 1 Item 1 shall be understood as the date specified in a special-purpose subsidy agreement as the date of ending the execution of tasks covered by this agreement.

§ 9. A subsidy is settled once the minister has approved the report:

- 1) mentioned in § 7 Item 2—in the case of an allocated subsidy;
- 2) mentioned in § 8 Section 1—in the case of a special-purpose subsidy.

Chapter 3

The manner of establishing the fees paid for the activities performed by the Plant, and approving a price list for the services of the Plant

§ 10. 1. The fees paid for the activities performed by the Plant shall be established for each type of radioactive waste, spent nuclear fuel, nuclear materials, radioactive sources, and other radioactive substances, depending on their amount, the manner of their storage, processing and disposal, as well as the necessary means of their transport.

2. The following shall be taken into account when establishing the fees:

- 1) for radioactive waste:
 - a) the costs of:
 - categorizing radioactive waste,
 - activities related to processing radioactive waste, depending on its category, specific properties, the degree of environmental hazard, and the type of package,
 - transport, storage, and disposal,
 - b) the amount of waste handed over by a given entity per year;
- 2) for spent nuclear fuel:
 - a) the costs of:
 - categorizing spent nuclear fuel,
 - activities related to the preparation of spent nuclear fuel for storage and disposal, depending on its condition, burnup, and the mass of uranium-235 in fresh fuel,
 - transport, storage, and disposal,
 - b) the amount of spent nuclear fuel handed over by a given entity per year;
- 3) for nuclear materials and radioactive sources:
 - a) the costs of:
 - categorizing nuclear materials and radioactive sources,
 - transport and conveying,
 - disassembly,
 - actions related to the preparation of nuclear materials and radioactive sources for their storage and disposal,
 - storage and disposal,
 - b) the amount of nuclear materials and radioactive sources handed over by a given entity per year;

4) for other radioactive substances:

a) the costs of:

- actions related to the preparation of other radioactive substances for their storage and disposal,
- transport, storage, and disposal,

b) the amount of nuclear materials and radioactive sources handed over by a given entity per year.

§ 11. 1. A price list for the services of the Plant for a given year shall be submitted by the director of the Plant for the minister's approval by November 30th of the preceding year.

2. The minister shall approve the price list for the services of the Plant for a given year by December 31st of the preceding year.

Chapter 4

The minimum content of an annual financial and material plan of the Plant

§ 12. An annual financial and material plan of the Plant shall include at least:

- 1) the estimated amount of financial revenues, including the amount of a special-purpose subsidy and the assumed own revenues;
- 2) a summary of operating costs based on their function and nature, divided into direct and indirect costs, and showing the sources of their financing;
- 3) a material list of active fixed assets, whose purchase will be financed from internal funds and special-purpose subsidies;
- 4) an annual collective financial plan;
- 5) a prediction of the financial result.

Chapter 5

Transitional and final provisions

§ 13. The provisions of the present regulation shall apply when determining the amount of an allocated subsidy and a special-purpose subsidy in the case of applications submitted and unresolved prior to the date of entry into force of this regulation.

§ 14. The regulation shall enter into force on 23 September 2020.³

Minister of Climate: *M. Kurtyka*

³The present regulation was preceded by regulation of the Council of Ministers of 4 October 2007 on an allocated and a special-purpose subsidy, the fees and the financial management of the 'Radioactive Waste Management Plant' - state-owned public utility company (Dz. U. item 1311, of 2010 item 1355, and of 2013 item 574), which shall be repealed on the date of entry into force of the present regulation in accordance with art. 37 Section 3 of the Act of 13 June 2019 amending the Atomic Law Act and the Act on Fire Protection (Dz. U. item 1593, and of 2020 item 284).