

## CorreggioNet Convenience Translation

### Ordinance No. 446 (2012)

#### **Section 3 Keeping of Records of Expenditure and Income**

(1) The records shall include details on expenditure and income directly related to the activity specified in Section 2, and on expenditure related to multiple activities. The records shall include the facts which the producer, operator and provider include in their accounts and which are recorded in the manner stipulated in the tables in Annexes 1 to 9.

(2) Expenditure and income directly related to the relevant independent activity of the producer, operator and provider are recorded in a way which allows classification of the types of income on the basis of type and place of origin according to the organisational and management acts of the producer, operator and provider.

(3) Expenditures related to multiple activities are classified by activity according to Section 1 on the basis of the organisational arrangement of the producer, operator or provider in accordance with the approved rules for their classification pursuant to Section 16 (5) of the Act.

#### **Section 4 Keeping Records of Assets and Liabilities**

(1) The records shall contain information on assets and liabilities used exclusively for the given activity as specified in Section 1, and on assets and liabilities used for multiple activities. The records shall include the facts which the producer, operator and provider include in their accounts and which are recorded in the manner stipulated in the tables in Annexes 1 to 9.

(2) Assets and liabilities used exclusively for the activity specified in Section 1 are recorded in relation to the accounts of the producer, operator and provider. The records of assets and liabilities used for multiple activities shall contain the facts which the producer, operator and provider include in their accounts in accordance with the approved rules for their classification.

(3) The records shall also contain the records of assets which do not meet the requirements for being included in the category of fixed assets and fixed intangible assets pursuant to a special legal regulation.<sup>1)</sup>

#### **Section 5 Keeping Records of Assets and Liabilities**

[...]

(4) If the regulated subject, which has a concession in electricity or in natural gas, hasn't been active in the regulated field as according to this decree during the monitored year, it shall notify the bureau of this matter until April 30 of the following year.

<sup>1)</sup> Act No. 431/2002 Coll., on accounting, as amended.