

## RADIOACTIVE WASTE: REFLECTION IN ACCOUNTING

A. KHARCHANKA, M. PRIMAKOVA

Polotsk State University, Belarus

*The procedure for handling radioactive waste and its disposal is considered, and the author's description is given definition of radioactive waste, and also shows which business operations will be taken into account - to participate in accounting in the process of radioactive waste management.*

Nuclear energy, medicine, industry, etc. – sources radioactive waste (RW) resulting from human activities, a lot of. Therefore, there is a need for RW accounting, it is important for organization of competent handling (including timely disposal) of these waste.

Having studied the approaches of various sources, we found that radioactive waste (RW) - is unsuitable for use substances or waste that are formed as a result of human activities, content and activity of radionuclides in which exceeds acceptable levels.

According to various subject literature, waste can be returned and irrevocable, if possible, they are divided into subject monetary value wastes and wastes that do not have a monetary value, but accounted for in quantitative expression.

Having studied and analyzed the sources [1,2], we found out the essence irrevocable waste and came to the conclusion that waste is called irrevocable, which at the current level of technology, technology and organization of production impossible or impractical to use or implement on the side. From this it follows that RW will be classified as "non-repayable waste".

According to foreign practice (namely, the practice of the Russian Federation), irretrievable waste not subject to evaluation. They are shown only in quantity as the difference between weight of raw materials, basic materials and semi-finished products taken into production, and weight received products and returnable waste. In the absence of returnable waste - as the difference between the weight of the products received and the weight of raw materials, basic materials and semi-finished products taken into production [3].

Irrevocable waste also includes technological losses. RAO will are technological production losses for oil and gas industry. Technological losses will be included in materials containing RW, when written off to production, as shown in table 1.

Table 1. – Write-off of materials containing radioactive waste into production

DT	CT	Contents of the operation
20,23	10	transferred to the production of materials, there are radioactive waste
Technological losses in excess of the norms will be taken into account separately		
91	20,23	excess technological losses have been written off

Note: in-house development based on the source [4].

RW is hazardous waste. According to international experience, enterprises that produce hazardous substances as a result of their business activities need appropriate licenses for self-destruction. Or transfer such waste for recycling (if, for example, there is no license).

Utilization of raw materials will be carried out by processes such as storage, transportation, disposal. Depending on the method chosen by the disposal organization, disposal may include processes such as cementing, glazing, compression, incineration of hazardous waste, etc.

Since processing leads to cost formation, we believe that this should be reflected in accounting. Since these costs can be associated with the current activities of the organization, in our opinion, they should be attributed to the cost of production. After - write-off of production costs to other expenses for current activities.

Thus, the procedure for accounting for radioactive waste in the accounts will be reflected as follows (table 2).

Waste accounting is conducted in the context of the reporting period (month, quarter, year). Reportable the data must contain the incoming and outgoing residue of the amount of waste, as well as reflect the movement

of waste during the reporting period. Account information about waste is reflected in the form of quantitative indicators. If you measure the actual amount of waste cannot be measured, then the accounting indicator determined on the basis of accounting records, acts of acceptance and transfer, contracts [5].

Table 2. – A reflection of the disposal of radioactive waste in accounting

DT	CT	Contents of the operation	
Reflection of radioactive waste disposal in the accounting records of the organization that is the owner of these raw materials			
If an organization transfers its own RW to another organization for disposal			
20	60	the organization's work on waste disposal is taken into account	
18	60	"Input" VAT	
If the organization independently disposes of its own RW			If the organization independently disposes of its own RW
20	70, 69, 76, 10, 60	the organization's expenses for waste disposal are taken into account	
90/10	20	formed the cost of waste disposal	
68/2	18	accepted for deduction of" input " VAT	
20	68/1	environmental tax accrued	
99	90/11	financial result is reflected	
Reflection of radioactive waste disposal in the accounting records of an organization that is not the owner of these raw materials and is engaged in disposal as a business activity			
20	70, 69, 76, 10, 60	the organization's expenses for waste disposal are taken into Account	
90	20	formed the cost of waste disposal	
90	68/2	VAT is charged on the cost of disposal	
68	18	accepted for deduction of" input " VAT	
62	90/7	works on waste disposal were accepted by the customer, and revenue was accrued	
20	68/1	environmental tax accrued	
90/11, 99	90/11, 99	financial result is reflected	

Note: own development.

According to the experience of the Russian Federation, based on the Basic rules of accounting and control radioactive substances and radioactive waste in the organization (NP-067-05), for organizations should keep records of radioactive waste, such as, how:

- \* log of radionuclides discharged from wastewater;
- \* log of radionuclides released into the atmosphere;
- \* RW accounting log (except spent CRS (closed radioactive sources));
- \* RAO accounting log in the form of spent CRS.

There is also a need to conduct an inventory of radioactive waste, the results of which should be recorded in the act of inventory of radioactive departures.

#### REFERENCES

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**Economics**

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