

## PRODUCTION WASTE: ESSENCE, CLASSIFICATION, ACCOUNTING

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The state of the environment leaves much to be desired, so environmental safety is very important. All efforts in the future will be in vain if environmental safety is not ensured in time.

The state policy of the Republic of Belarus in the field of environmental protection is aimed at ensuring the rights of citizens to a favorable environment as the main condition for sustainable social and economic development of the country. The following strategy was developed in the Republic of Belarus: the National Strategy for Sustainable Socio-Economic Development of the Republic of Belarus for the period until 2030, which experts called the greening of national production and ensuring environmental safety.

In our study, we have considered the concept of "environmental safety" and analyzed the essence of the definition of "environmental safety". In our opinion, environmental safety is a negative impact on the environment, the state of environmental protection and the totality of ways to ensure national environmental interests.

Since the main link in the definition of "environmental safety" is the environment, waste is the most important source of negative impact.

Different authors give different definitions of the concept of "waste", for this reason we have considered approaches to the essence of the concept in order to give the most accurate and complete definition. In our opinion, waste is a substance or object formed in the process of carrying out economic activity, human activity and not having a specific purpose at the place of its formation or having lost all or part of its consumer properties, as well as substances remaining in the production process products that cannot be subjected to complete disposal.

In order to correctly take into account waste in accounting, initially it is necessary to give a detailed classification of this concept.

The key classifying feature of waste is the "origin of the waste". The Law of the Republic of Belarus "On Waste Management" in Article 15 establishes various classifications of waste. So, according to the types, depending on the origin, the waste is divided into production waste and consumption waste. The Law of the Republic of Belarus "On Waste Management" also establishes the classification of waste by type depending on the state of aggregation into liquid and solid waste.

Waste accounting is a system of continuous documentary reflection of information on quantitative and qualitative indicators of waste, as well as on their treatment.

The following measures are in place to organize waste accounting:

- The publication of orders on the appointment of responsible persons in the field of waste management;
- conducting an inventory of production waste;
- approval of standards for production waste generation;
- development of guidelines for waste management and its approval;
- obtaining permission to store and bury production waste;
- conclusion of contracts with facilities for the disposal, disposal and use of production waste;
- providing an annual report in the form of 1-waste to the Ministry of Natural Resources "Report on the management of production waste";
- maintaining books of waste accounting in the form of AML-9 and books of general accounting of waste in the form AML-10;
- filling in the accompanying passports for the transportation of production waste and their registration journal.

Wastes that are generated in production are divided into returnable and non-returnable.

Waste which cannot be used due to various technical or organizational reasons is considered irrevocable. This is waste that is impossible, impractical or unacceptable to reuse, in other words, not suitable for further use.

Returnable waste is the cost of residues of raw materials, materials and semi-finished products formed in the process of converting the source material (semi-finished product) into finished products if they completely or partially lost the consumer qualities of the source material and are therefore used with increased costs (lowering the output or not at all used for its intended purpose).

To reflect information on returnable waste, account 10 "Materials" is intended. Based on the analysis of the characteristics of the sub-accounts of this account, we can draw the following conclusion:

- returnable wastes used as high-grade raw materials for the production of other products are accounted for in sub-account 10-1 "Raw materials";
- returnable waste that can be used internally as solid fuel is reflected in sub-account 10-3 "Fuel";
- returnable waste intended for sale is accounted for in sub-account 10-6 "Other materials";
- returnable wastes that contain precious metals are reflected in sub-account 10-12 "Scrap and wastes containing precious metals".

Returnable waste is credited to the debit of the corresponding sub-account of account 10 in correspondence with the credit of accounts for the accounting of production costs, namely those accounts in which debit was written off the cost of raw materials and materials during the processing of which these wastes were generated (20 "Main production", 23 "Auxiliary production", 29 "Serving production and economy").

The cost of returnable waste is deducted from the cost of raw materials and materials included in the cost of production (work, services), they reduce the cost of material resources in the processing of which they were formed.

The written-off materials, the use of which is possible for economic purposes (materials with reduced quality characteristics) or to be delivered in the form of waste (scrap, rags, etc.), are transferred to the organization's warehouse on the basis of an act for the cancellation of materials and (or) an internal invoice moving materials

There is no form for the act of writing off materials established at the legislative level, therefore, the organization must develop it independently.

The form of the act should contain the requirements, such as:

- name of the document, date of its preparation;
- name of the organization, last name and initials of the individual entrepreneur who is a participant in the business transaction;
- the content and basis of the business transaction, its assessment in physical and value indicators or in value indicators;
- posts of persons responsible for the business transaction and (or) the correctness of its design, their names, initials and signatures.

To account for waste organizations keep books accounting AML-9 and AML-10.

Entries in the book POD-10 can be divided into two categories.

1) records of the characteristics of the waste (columns 2-6 of the book POD-10):

- name and code of departure;
- degree of danger or hazard class of departure;
- educational standards;
- names of structural units in which this type of waste was formed;

2) records of waste management (columns 7-18 of the book AML-10): the number of generated, received, used, decontaminated, sent for storage, burial in this organization, transferred to other organizations, stored in places of temporary storage of waste of each type, treatment of which is carried out by the organization.

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