

Legal regulations on primary accounting in the sphere of waste treatment in Ukraine

cand. of law sc., assoc. prof. M.K. Cherkashina
chair of ecological law
National University “Yaroslav Mudry Law
Academy”
Kharkiv, Ukraine

An important role in information support of waste treatment is given to the state accounting which is compulsory to all wastes that are formed on the territory of Ukraine and are subject to the law of Ukraine “On wastes” of 05.03.1998.

According to №2034 Decree of Cabinet of Ministers of Ukraine of 01.11.1999 “On adoption of the Procedure of state accounting and classification of wastes”, state accounting of wastes is based on the data of observations over waste formation as well as their treatment procedures and comprises primary waste accounting and state statistical reporting on them. Primary waste accounting is made by enterprises in accordance with standard form of primary accounting documents. The source of primary information on derelict wastes is a derelict wastes treatment commission act drawn up according to “The regulations on discovering and accounting of derelict wastes” adopted by №1217 Decree of the Cabinet of Ministers of Ukraine of September, 3, 1998.

All the reports are based on the primary accounting. The form of the primary accounting has much wider application compared to the other documents – the majority of production processes of most enterprises produce wastes every day. As for waste treatment, the primary accounting must record the amount and types of wastes that are formed on the enterprise, received from other proprietors, recovered, transferred to other proprietors etc; as for technological processes and waste properties it must be based upon waste inventory taking and identification; as for complexity it must have a reasonable form.

At present, in effect is №1-BT form “Accounting of wastes, packaging materials and containers” adopted by №342 order of Ministry of environmental protection of Ukraine of 07.07.2008. The given form can not provide due functioning of primary accounting since it does not account wastes received from other proprietors or transferred to other proprietors, i.e. it does not cover all waste treatment operations. Hence it can not be used for producing statistical accounts. The form is too complex to be completed on the lower level as it contains unreasonable number of classifiers both external and internal. Waste classification characteristics must be determined at the stages of inventory taking and identification that almost always precede the primary accounting and are performed only once.

Thus, to provide a due primary accounting its form should be changed. Specifically, the form should be presented as stitched registers each on separate type of waste within one facility or technological process. At the end of calendar quarter, it is recommended to make records that show total waste amount of each operation during the corresponding quarter. The last record of the register should indicate the amount of residual wastes on the date of the register completion.

Attention should be also paid to the creation of a consolidated enterprise reports containing summarized information on the waste owners that deliver or receive wastes. This is the way to creating backgrounds for precise waste tracking and for higher responsibility, including the financial one, of all entities that deal with wastes at different stages.

The forms of primary accounting given above will secure waste traffic control within a single enterprise, waste turnover with other enterprises and harmonized affirmative, accounting and report documenting, which will provide higher quality waste accounting.