



COUNTLINE



PPWIS EXTERNAL PORTAL USER GUIDE.

WASTE GENERATING ACCOUNTING

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**BEFORE WASTE GENERATING
SITE REGISTRATION**

1. Waste producer

Waste generating accounting in Lithuania is regulated under Waste Generating and Management Accounting and Reporting Rules¹, Waste Management Rules², Waste Management Act³.

Important!

When carrying out the accounting process, always follow the latest versions of the legal acts regulating the waste generating accounting.

1.1. Who is obliged to carry out waste generating accounting?

Waste generating accounting must be carried out by economic entities that meet at least one of the criteria indicated in the Chapter II, Clause 6 of the Waste Generating and Management Accounting and Reporting Rules (according to its latest version, 02/02/2019):⁴

- which are in accordance with the Rules for Issuing, Amending, and Revoking Permits for Integrated Prevention and Control of Pollution, approved by the Minister of the Environment of the Republic of Lithuania July 15th, 2013, order no. D1-528 “On the Approval of the Rules for Issuing, Amending and Revoking the Permits for the Integrated Prevention and Control of Pollution”, for economic activities carried out, it is necessary to obtain an Integrated Prevention and Control of Pollution Permit or according to the Rules for Issuing, Amending and Revoking Pollution Permits, approved by the Minister of the Environment of the Republic of Lithuania March 6th, 2014, order no. D1-259 “On the Approval of the Rules for Issuing, Amending and Revoking Pollution Permits”, for economic activities carried out must obtain a Pollution Permit and whose activities within a calendar year generate hazardous waste (excluding hazardous municipal waste) and/or more than 6 tons of non-hazardous waste (this amount does not include mixed municipal waste, which is specified in Chapter IV of Waste Management Rules Annex 1 (hereinafter – the list of waste), marked with waste code 20 03 01).
- whose activities within a calendar year generate hazardous waste (excluding hazardous municipal waste) and/or more than 12 tons non-hazardous waste (this amount does not include mixed municipal waste, marked code 20 03 01 in the list of waste).

Important!

Waste generating accounting must be carried out regardless of the amount of hazardous waste generated. There is no minimum amount of generated hazardous waste, upon the occurrence of which the obligation to keep records of waste generating arises.

This requirement does not apply only if the company generates hazardous municipal⁵ waste only.

¹ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

² Waste Management Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.84302/asr>

³ Waste Management Act <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr>

⁴ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

⁵ According to Article 2 Clause 39 of the Waste Management Law, municipal waste - mixed and separately collected household (generated in the household) waste, including paper and cardboard, glass, metals, plastic, biological, wood, textiles, packaging, electrical and electronic equipment, batteries, and accumulators, as well as large waste, including mattresses and furniture, and waste collected from other sources similar in nature or composition to household waste. Municipal waste does not include waste from production, health care, agriculture, forestry, fishing, septic tanks, as well as sewage and sewage treatment waste, including sewage sludge, unusable vehicles, and construction waste.

- which carry out technical maintenance and repair of vehicles, and waste is generated during the performance of these activities.
- which have 10 or more employees and carry out the activities of human and/or animal health care, and/or pharmacies, preparing and/or selling medicines, and waste is generated during the performance of these activities.
- whose activities generate oil waste.
- which are required to carry out waste generating accounting under the Construction Waste Management Rules approved by the Minister of the Environment of the Republic of Lithuania December 29th, 2006, order no. D1-637 “On the Approval of the Construction Waste Management Rules”.
- which carry out food production (preparation) activities, including hotels, motels, restaurants, cafes, other public catering, and food production businesses and/or food trade (wholesale or retail, and other food trade businesses) and in which more than 5 tons of public catering (food) waste and/or spoiled food waste is generated per calendar year.
- manufacturers and importers who use packaging for their own purposes, and who are obliged to keep records of packaging, established procedure is outlined in the Packaging and Packaging Waste Management Rules, approved by the Minister of the Environment of the Republic of Lithuania June 27th, 2002, order no. 348 “On Approval of Packaging and Packaging Waste Management Rules”.

Please note

Waste generating accounting is mandatory for manufacturers and importers who use packaging for their own use, they are obliged to carry out packaging accounting, regardless of the amount of packaging for their own use. Waste generating accounting is mandatory even if only a few kilograms of packaging waste from packaging for their own use is generated per year.

If you buy packaged products in Lithuania, the use of these products in your activities (unpacking) does not oblige you to perform waste accounting, because you are neither the manufacturer nor the importer of this packaging.

Important!

State and municipal institutions that hold property assets to be transferred to the state⁶, when the provisions of legal acts prohibit the realization of this property or it is recognized as waste and as a result is destroyed or handed over to waste managers for destruction, do not have to keep records of waste generating in PPWIS.

⁶ In accordance with the Rules of the Ownerless, Confiscated, State Inherited, Transferred to the State, Material Evidence, Treasures and Finds, Accounting, Storage, Realization, Return and Recognition as Waste <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.234132/asr>

1.2. Waste producer registration in PPWIS

Waste producers are registered in PPWIS column “Waste producers”, which waste producers can locate by logging in to PPWIS (detailed information about logging in can be found in the user manual “Logging in to PPWIS”, Chapter 2).

Economic entities are obliged to register as waste producers, if they meet at least one criterion outlined in the Waste Generating and Management Accounting and Reporting Rules⁷ (for detailed information refer to [1.1. “Who is obliged to keep records of waste generating?”](#)).

When registering a new waste producer, please select section “Waste producers” and indicate the criteria, according to which you must carry out waste generating accounting and click “Perform” (Figure 1). This selection is required only when registering the waste producer for the first time. At all following times, you will not need to take this action when selecting section “Waste producers”. In the “Waste producers” section you will be directed to “Waste generating sites” section, where you will be able to view your registered waste generating sites and register new waste generating sites (for detailed information refer to [1.3. “Waste generating site registration in PPWIS”](#)). Information about registered waste management contracts can be found in section “Waste management contracts” (for detailed information refer to [1.6. “Waste management contracts”](#)).

Fig. 1

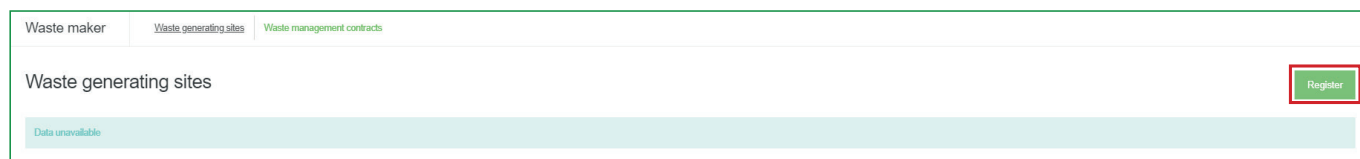
After registering waste producer in PPWIS, specific location of waste generating must also be registered.

⁷ Waste Generation and Management Accounting and Reporting Rules, Clause 6 (refer to the latest version and clause) <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

1.3. Waste generating site registration in PPWIS

Economic entities are obliged to register all waste generating site locations, where according to the Clause 6 of the Waste Generating and Management Accounting and Reporting Rules⁸ (refer to the latest version), waste generating accounting must be carried out separately.

Waste generating site is registered in section “Waste producers” by selecting “Register” (Figure 2). This option is available only after waste producer registration is completed (for detailed information refer to [1.2. “Waste producer registration in PPWIS”](#)).



The screenshot shows a web interface with three tabs: 'Waste maker', 'Waste generating sites', and 'Waste management contracts'. The 'Waste generating sites' tab is active. Below the tabs, there is a section titled 'Waste generating sites' with a 'Register' button on the right. A light blue bar at the bottom of the section indicates 'Data unavailable'.

Fig. 2

1.3.1. General waste generating site information

When registering new waste generating site, you will be directed to waste generating site registration form (Figure 3).

1 General information in the registration form:

“Name of waste generating site” – company or division name (required field).

Please note

Waste generating site name must be unique (within the limits of the company data) and informative. Names must be clearly distinct from each other.

If there are more than one waste generating site of the same company, select names, which would help to identify specific waste generating site, this will make it easier to distinguish the waste generating sites in the list.

“Beginning of accounting” – the date from which it is mandatory to carry out the waste accounting (required field).

“End of accounting” – indicated only at the end of waste generating accounting (optional field). For detailed information refer to [7. “End of waste generating accounting”](#).

⁸ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

2 Address of waste generating site:

“Municipality” and “Location” – required fields, information is selected from a drop-down list and must correspond to the registered site, not the company’s headquarters. Fields “Street”, “House No.”, “Building” and “Flat No.” are optional. Field “Street” is completed by selecting information from the drop-down list and can only be selected after completing fields “Municipality” and “Location”.

Please note

Although the “Street”, “House No.”, “Building” and “Flat No.” fields are optional, this information is visible in the transferred waste accompanying documents. If these fields are filled out, they will be visible to waste managers to whom the waste is planned to be transferred.

3 Contacts:

All fields are required and must be provided – “Contact person”, “Phone” and “E-mail address”.

Please note

The provided contact details will be visible to waste managers and other parties in the transferred waste accompanying documents. For this reason, it is recommended to provide contacts of the employee who is responsible for keeping records of waste generating.

Informational messages about the statuses of accompanying documents, quarterly summaries and yearly report status changes will be sent to the e-mail address provided in this form.

1

Register waste generating site

Name of waste generating site *

Beginning of accounting *

End of accounting *

☐ Atliekų susidarymo vietoje vykdoma transporto priemonių techninė priežiūra ir remontas

2

Address of waste generation site

Municipality *

Location *

Street

House No.

Building

Flat No.

3

Contacts

Contact person *

Phone *

Email address *

☐ Atliekų susidarymo vietoje yra atliekų likutis sukauptas (laikomas) iki atliekų susidarymo apskaitos vykdymo GPAIS

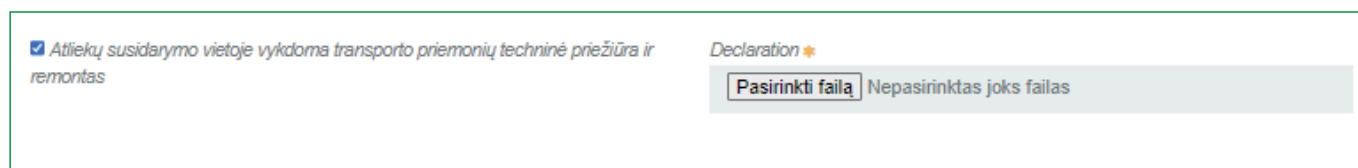
Close

Register

Fig. 3

1.3.2. Maintenance and repair of motor vehicles activities

If you are registering a waste generating site where vehicle maintenance and repair is carried out, check the box “Vehicle maintenance and repair is carried out at the waste generating site” („Atliekų susidarymo vietoje vykdoma transporto priemonių techninė priežiūra ir remontas“). A field for adding a document will appear next to it, where the activity operator will be able to attach the declaration of the Operator performing technical maintenance and repair of vehicles⁹ (Figure 4).



The screenshot shows a web form with a green border. On the left, there is a checkbox with a blue checkmark and the text "Atliekų susidarymo vietoje vykdoma transporto priemonių techninė priežiūra ir remontas". To the right of this is a label "Declaration" with a small orange star icon. Below the label is a button that says "Pasirinkti failą" (Select file) and a text label "Nepasirinktas joks failas" (No file selected).

Fig. 4

1.3.3. If waste was generated before registration in PPWIS

When an economic entity begins the waste generating accounting, all waste accumulated (kept) at the place of business must be recorded in PPWIS until the obligation has arisen for the economic entity to carry out waste generating accounting in PPWIS. Waste is recorded using eight-digit waste codes and, where an eight-digit waste code cannot be assigned – six-digit waste codes. You can find the complete list of waste codes in Chapter IV of Appendix 1 of the Waste Management Rules¹⁰ (refer to the latest version).

Important!


The amount of waste accumulated (kept) at the place of waste generating before the day of the start of waste accounting must be indicated only in two cases:

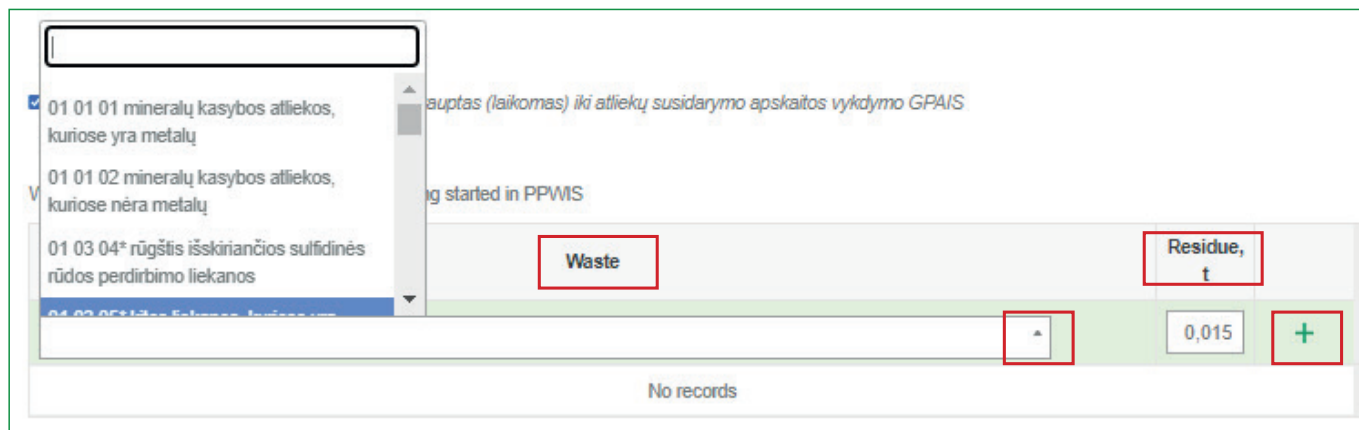
- if you start to carry out waste generating accounting, because during the calendar year you began to meet one of the criteria by which waste generating accounting must be carried out (for detailed criteria refer to [1.1. “Who is obliged to carry out waste generating accounting?”](#)). In this case, indicate the actual quantities of waste kept.
- if the accounting of waste generating was carried out until 31/12/2017 and it is necessary to indicate the amounts of waste kept on 01/01/2018 (start of operation of PPWIS).

If waste was generated at place of waste generating before site registration in PPWIS, please select the option “At the place of waste generating, there is a waste residue kept before the implementation of waste generating accounting in PPWIS”. A field for all the residue waste will appear, where you will be able to indicate the waste by selecting each waste from the drop-down list and marking the weight of it in tons. The full list of waste codes will be shown in the

⁹ According to the Environmental Protection Requirements for Maintenance and repair of motor vehicles (refer to the latest version) <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.302440/asr>

¹⁰ Waste Management Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.84302/asr>

drop-down list. In this list, select the waste residue you want to record, indicate its weight in tons (max. possible precision – 6 decimal places) and click “Add”  (Figure 5). To avoid having to search the entire list for a specific waste code, you can enter a fragment of the waste code or waste name and you will see all the options with this specific fragment.



The screenshot shows the waste registration interface. On the left, a dropdown menu lists waste codes and descriptions, such as "01 01 01 mineralų kasybos atliekos, kuriose yra metalų". To the right, a table is partially visible with columns labeled "Waste" and "Residue, t". A red box highlights the "Add" button (green plus icon) next to the "Residue" column. The table currently shows "0,015" in the residue column. Below the table, it says "No records".

Fig. 5

1.3.4. End of registration

Waste generating site registration is completed by clicking “Register” in the registration form of the waste generating site (Figure 6).

Please note

Before completing the registration, make sure to check whether you have provided the correct information for the waste generating site you are registering.

x

Register waste generating site

Name of waste generating site * ?

Beginning of accounting * ?

End of accounting ?

☐ *Atliekų susidarymo vietoje vykdoma transporto priemonių techninė priežiūra ir remontas*

Address of waste generation site

Municipality *

Pasirinkite savivaldybę ▼

Location *

Pasirinkite vietovę ▼

Street

Pasirinkite gatvę ▼

House No.

Building

Flat No.

Contacts

Contact person *

Phone *

Email address *

☐ *Atliekų susidarymo vietoje yra atliekų likutis sukauptas (laikomas) iki atliekų susidarymo apskaitos vykdymo GPAIS*

Close

Register

Fig. 6

You can view the registered waste generating site by selecting “Waste producers” and “Waste generating sites” (you will be directed to this section automatically).

If economic entity needs to register another waste generating site, in which waste generating accounting must be carried out, select “Register” and complete the registration outlined in [1.3. “Waste generating site registration in PPWIS”](#) (Figure 7).

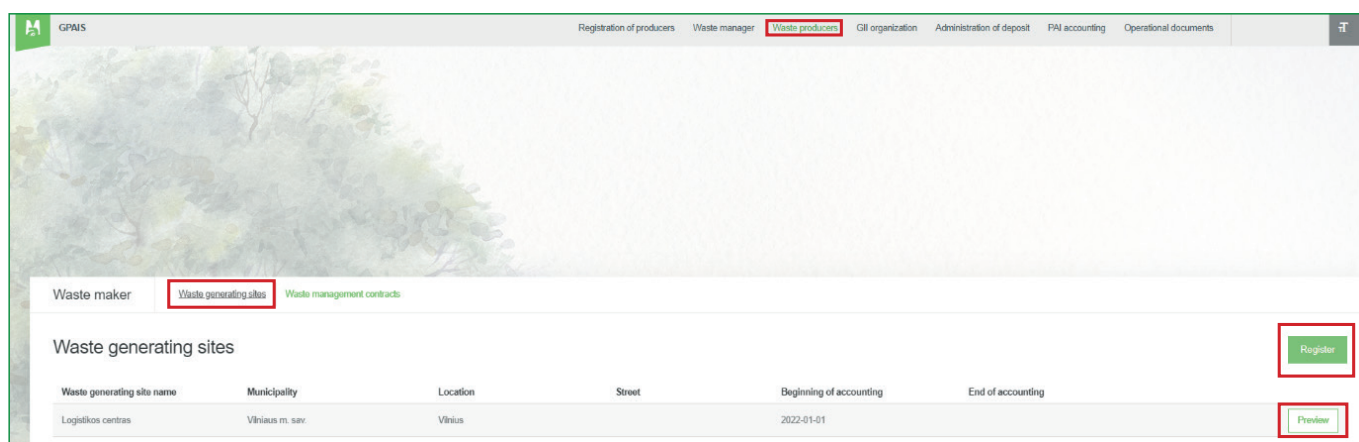


Fig. 7

1.4. Waste generating site records and their correction

“Waste producers” section provides the full list of waste generating sites of the economic entity. By selecting “Preview” (Figure 8), you can view the full waste generating site information provided.

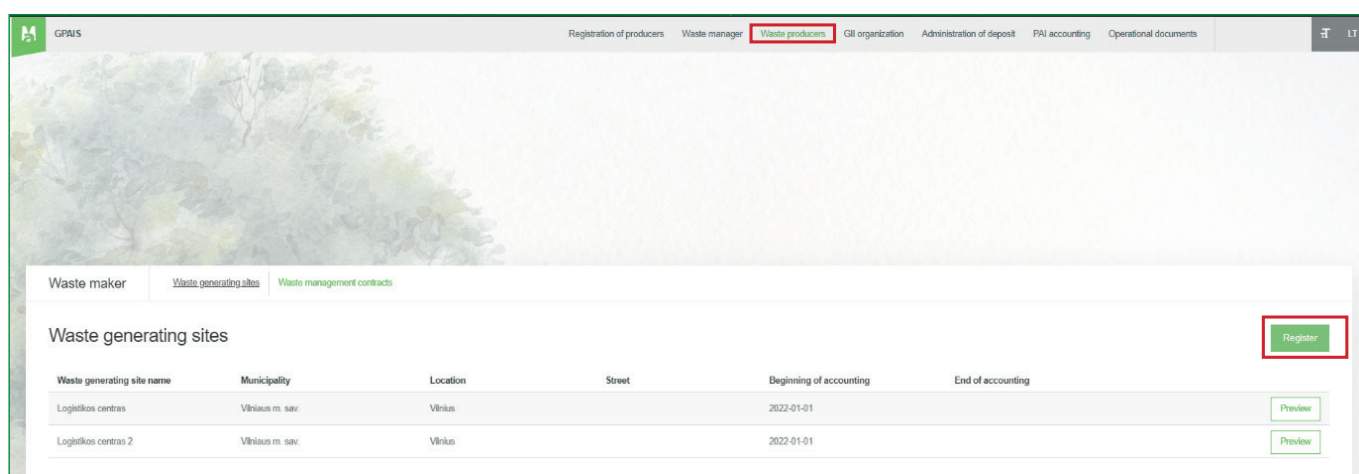


Fig. 8

If you want to edit the provided waste generating site information, select “Modify” in the waste generating site information section (Figure 9) and you will be directed to waste generating site information data table (the option “Remove” is visible only if there are no waste generating accounting or waste transfer accompanying documents formed).

Waste maker: Logistikos centras 2 (Waste generating site: Lithuania, Vilniaus m. sav., Vilnius) Back

Select: **Waste generating site information** Waste generating accounting documents Accompanying letter Accumulated (kept) wastes

Waste generating site information Modify Remove

Address: Lithuania, Vilniaus m. sav., Vilnius

Contact person: Vardas Pavardė

Phone: 123456789

Email address: el.pasto@adresas.lt

Beginning of accounting: 2022-01-01

End of accounting:

Fig. 9

You can make the relevant corrections in the waste generating site data table, such as – change the name, the address, the contact details, amend the initial waste residue details, waste generating accounting start and end dates, as well as attach updated declaration of the Operator performing technical maintenance and repair of vehicles. Once you have made the necessary corrections, click “Save” (Figure 10). For detailed information about waste generating site data refer to [1.3.1. “General waste generating site information”](#).

Please note

If initial waste residues, accumulated (kept) before the start of waste generating accounting in PPWIS, were provided, it is recommended to check whether the initial waste residues are indicated correctly. You can check the residues in the summary data column of the first accounting quarter – “Generated amount, t”.

When initial accumulated (kept) waste residue is modified without reformatting the summaries, the waste residues in formed and approved summaries will stay unchanged, meaning the accounting might be incorrect.

For more information about summaries, their formation and cancellation refer to [5. “Formation and approval of summary”](#).

Edit site

Name of waste generating site *

Logistikos centras 2

Beginning of accounting *

2022-01-01

End of accounting ?

☐ Atliekų susidarymo vietoje vykdoma transporto priemonių techninė priežiūra ir remontas

Address of waste generation site

Municipality *

Vilniaus m. sav.

Location *

Vilnius

Street

Pasirinkite gatvę

House No.

Building

Flat No.

Contacts

Contact person *

Vardas Pavardė

Phone *

123456789

Email address *


el.pasto@adresas.lt

☐ Atliekų susidarymo vietoje yra atliekų likutis sukauptas (laikomas) iki atliekų susidarymo apskaitos vykdymo GPAIS

Close

Save

Fig. 10

The logo of the Ministry of Environment of the Republic of Lithuania, featuring a stylized orange 'M' with a green leaf-like shape at the bottom, surrounded by the text 'LIETUVOS RESPUBLIKOS' and 'APLINKOS MINISTERIJA'.

15

1.5. Waste generating site removal

A waste generating site can be removed from the list of waste generating sites if the accounting using PPWIS was not started:

- the formation of the waste generating accounting journal was not created;
- none of the accompanying documents for the transfer of waste have been created.

Only if the specified criteria are met, the “Remove” option will be visible in the information section of the waste generating location.

If you want to remove a waste generating location from the list, click “Remove” in the waste generating site information section and confirm your selection (Figure 11).

The screenshot shows a web interface for managing waste generating sites. At the top, it says 'Waste maker: Logistikos centras 2 (Waste generating site: Lithuania, Vilnius m. sav., Vilnius)'. Below this is a navigation bar with tabs: 'Select', 'Waste generating site information' (highlighted with a red box), 'Waste generating accounting documents', 'Accompanying letter', and 'Accumulated (kepi) wastes'. The main section is titled 'Waste generating site information' and contains the following details:

Address Lithuania, Vilnius m. sav., Vilnius	Contact person Vardas Pavardė
Phone 123456789	Email address el.pasto@adresas.lt
Beginning of accounting 2022-01-01	End of accounting

In the top right corner of the information section, there are two buttons: 'Modify' and 'Remove'. The 'Remove' button is highlighted with a red box.

Fig. 11

Waste generating site, where waste generating accounting has been started, cannot be removed. If you want to indicate that no waste generating accounting is carried out in the waste generating site, you must amend the waste generating site data and indicate the waste generating end of accounting date. For detailed information on editing the data refer to [1.4. “Waste generating site records and its correction”](#).

In the list of waste generating sites, you will see the waste generating site, where waste generating accounting is no longer carried out (for detailed information refer to [7. “End of waste generating accounting”](#)). The waste generating accounting period will be specified for this waste generating site, and you will also be able to view the waste generating accounting documents of the location, but you will no longer be able to create new documents that do not fall within the specified accounting period.

1.6. Waste management contracts

Clause 4 of the Waste Management Law¹¹ and the Clause 7 of the Waste Management Rules¹² (refer to latest versions) indicate the obligation of the waste producer to have a written contract with the waste manager regarding the use and/or disposal of the transferred waste.

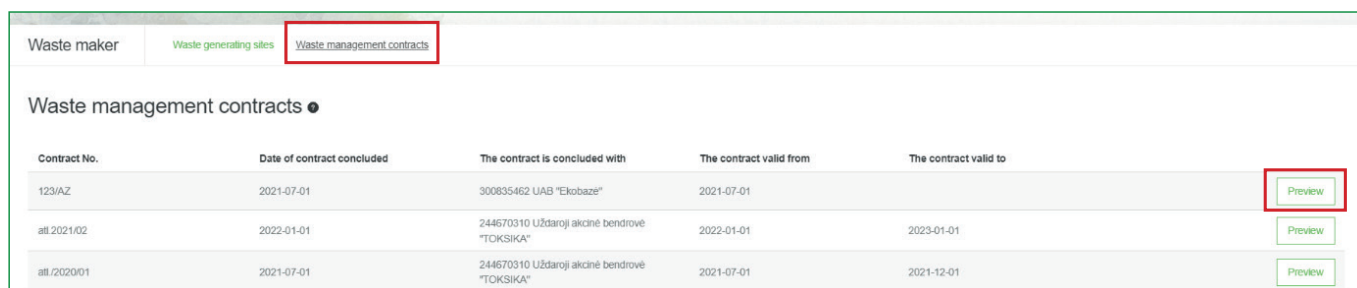
Clause 15 of the Waste Generating and Management Accounting and Reporting Rules¹³ indicates that the generated waste is transferred to the waste manager in accordance with the written contract on the use and/or disposal of waste according to the procedure established in the Waste Management Rules.

Waste producer must have a written contract with the waste manager regarding the use and/or disposal of the transferred waste. Information about these contracts can be found in the “Waste management contracts” section, where waste producer can preview the contracts with waste managers (Figure 12). Information about the contracts between the waste producers and waste managers is entered into PPWIS to be able to carry out waste transfer procedures in PPWIS by forming accompanying documents (for detailed information about accompanying documents refer to 3. “Waste transfer accompanying letter”).

Please note

Waste producer cannot register these contracts, waste management contracts must be registered to PPWIS by the waste manager.

If you cannot view your existing contract – contact waste manager regarding contract registration to PPWIS.



Contract No.	Date of contract concluded	The contract is concluded with	The contract valid from	The contract valid to	
123/AZ	2021-07-01	300835462 UAB "Ekobaze"	2021-07-01		Preview
att/2021/02	2022-01-01	244670310 Uždaroji akcinė bendrovė "TOKSIKA"	2022-01-01	2023-01-01	Preview
att/2020/01	2021-07-01	244670310 Uždaroji akcinė bendrovė "TOKSIKA"	2021-07-01	2021-12-01	Preview

Fig. 12

¹¹ Waste Management Law <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr>

¹² Waste Management Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.84302/asr>

¹³ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

To view the contract information, click “Preview” in the waste management contracts section. In the pop-up window you can view the general information about the contract – contract number, contract object, validity period, waste manager details, contract parties and waste transporters, if these details are provided in the contract (Figure 13).

LR atliekų darytojo ir atliekų tvarkytojo sutartis

Contract No.

123/AZ

Date of contract concluded

2021-07-01

Valid from

2021-07-01

Valid to

Unlimited

Contract object

Pakuočių atliekų tvarkymas

The contract was registered

The contract is concluded with

Waste transporter

Close

Fig. 13

AFTER WASTE GENERATING SITE REGISTRATION

2. Waste generating accounting

Chapter II of the Rules for Accounting and Reporting of Waste Generating and Management¹⁴ describes the procedure for accounting for waste generating, and Chapter IV describes the procedure for submitting annual waste accounting reports. The deadlines for the accounting of waste generating are indicated in Clauses 14, 19, 48 of the mentioned rules (refer to latest version).

Waste generating accounting in PPWIS begins with the creation and filling of quarterly waste generating accounting journals (for detailed information refer to [2.2. “Waste generating accounting journal formation”](#) and [2.3. “Waste generating accounting journal fulfilment”](#)). The journals record the amount of waste generated during the activity of the economic entity and, as needed, other journal sections are completed (such as transfer of waste to a non-waste handler, indirect transfer of municipal waste, write-off). Waste is transferred to waste managers by forming waste transfer accompanying letters (for detailed information refer to [3. “Waste transfer accompanying letters”](#)). At the end of a quarter, a quarterly waste generating accounting summary is formed and approved (for detailed information refer to [5. “Formation and approval of summary”](#)), and at the end of a calendar year – annual waste generating accounting report is formed and approved (for detailed information refer to [6. “Annual report”](#)).

If needed, it is possible to check the accumulated (kept) waste residue with the waste generating accounting data recorded in PPWIS in the section “Accumulated (kept) wastes” (for detailed information refer to [4. “Accumulated \(kept\) wastes after waste transfer”](#)).

2.1. Waste generating accounting documents

Please note

When starting the waste generating accounting, make sure that you do not have accumulated (kept) waste residue and, if you have, you have recorded them (for detailed information refer to [1.3.3. “If waste was generated before registration in PPWIS”](#) and [1.4. “Waste generating site records and their correction”](#)).

Waste generating accounting documents are filled and formed in the “Waste generating accounting documents” section. You can view and fill or amend all relevant waste generating accounting documents in this section, including:

- Waste generating accounting journals and summaries.
- Annual waste generating accounting reports.

These documents can be filtered by the reporting year and document status (Figure 14), you can also change the number of records displayed.

¹⁴ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

Profile of the subject Registration of producers PAI accounting Waste manager GII organization Administration of deposit **Waste producers** Operational documents

Waste generating accounting documents

[New journal](#) [New annual report](#)

The reporting year
All

Status
All

Filter

Date of status	Type	Reporting period	Status	
2022-04-01	Accounting journal and summary of waste generate	2022 II quarter	Journal is being prepared	Preview
2022-04-01	Accounting journal and summary of waste generate	2022 I quarter	Summary approved	Preview
2022-04-01	Report of waste generate accounting	2021	Summary under assessment	Preview

Fig. 14

2.2. Waste generating accounting journal formation

A waste accounting journal is created when the waste generating accounting begins. The waste generating accounting journals are in the “Waste generating accounting documents” section, a new quarterly journal is created by selecting “New journal” (Figure 15).

GPAIS Registration of producers Waste manager **Waste producers** GII organization Administration of deposit PAI accounting Operational documents IT LT

Waste maker: Kauno gamykla (Waste generating site: Lithuania, Kauno r. sav., Akademija (Akademijos sen.), Akacijų tak. 1-A) [Back](#)

Select: [Waste generating site information](#) **[Waste generating accounting documents](#)** [Accompanying letter](#) [Accumulated \(kept\) wastes](#)

Waste generating accounting documents

[New journal](#) [New annual report](#)

The reporting year
All

Status
All

Filter

Date of status	Type	Reporting period	Status	
2022-06-07	Accounting journal and summary of waste generate	2022 II quarter	Journal is being prepared	Preview
2022-06-07	Accounting journal and summary of waste generate	2022 I quarter	Summary formed	Preview

Fig. 15

Please note

If you cannot create a new journal for the preferred period, make sure whether the correct accounting period is indicated. If needed, amend the start date of the waste generating accounting to include the whole period, when you are obliged to carry out waste generating accounting (for detailed information refer to [1.4. “Waste generating site records and its correction”](#)).

In the pop-up window that opens, specify the year and quarter of the journal to be created and select “Create” (Figure 16).

Fig. 16

Please note

The selected reporting period must overlap for at least one day with the waste generating accounting fulfillment period specified in the selected waste generating site.

A new journal cannot be created if a journal already exists for the selected waste generating site and selected reporting period. Search for the required quarterly journal by using the filter function or by increasing the number of records displayed on the page.

After creating a new waste generating accounting journal, you will be directed to the “Information” section of the created journal. It shows the general information of the waste generating accounting journal and the status history, which shows who made changes and when (Figure 17).

Kauno gamykla	« Back		
Pasirinkite	<div>Information</div> <div>Journal</div>		
Informacija			
Waste generating site Kauno gamykla	Status Journal is being prepared		
Reporting period 2022 II quarter	Accounting started 2022-02-01		
Date of status 2022-06-07	Accounting ended -		
The last change 2022-06-07 09:37:18			
<div>Histry of statuses</div>			
Date of status	Status	User	Comment
2022-06-07	Journal is being prepared		

Fig. 17

Please note

If no waste was generated by the economic entity during the calendar quarter, you do not have to fill out the waste generating journal, but the obligation to create a journal, and to form and approve a quarterly summary remains (for detailed information refer to 5. [“Formation and approval of summary”](#)).


2.3. Waste generating accounting journal fulfilment

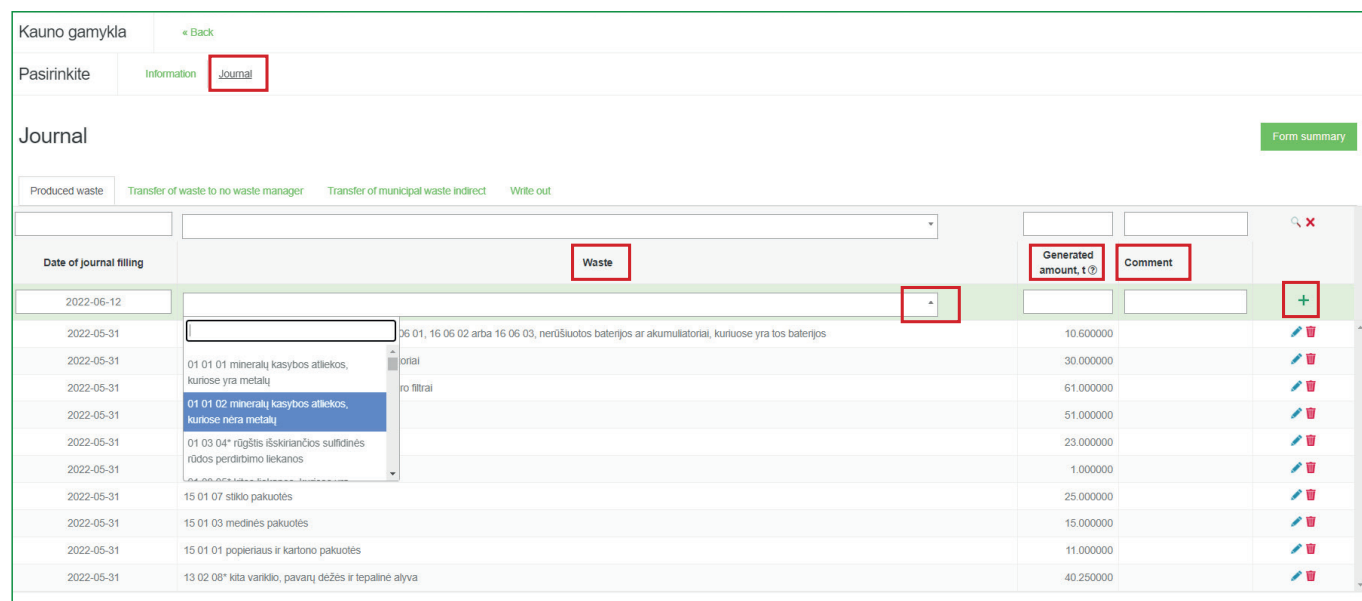
Accounting journal fulfillment and the accounting periodicity is regulated by the Waste Generating and Management Accounting and Reporting Rules¹⁵, Clauses 14, 16, 17 (refer to the latest version).

According to these Rules, the generated waste should be recorded in the journal at least once a month, and no later than 5 working days after the end of the month or on the last day of the quarter (if the waste of the last month of the quarter is recorded). If no waste is generated within a month, it should be recorded as soon as it is generated (refer to the latest version of the Rules).

Waste generating accounting in PPWIS is carried out by filling in the accounting journal of waste generating, in which **all waste** generated at the waste generating site must be recorded. The eight-digit waste codes specified in Annex 1 of the Waste Management Rules are used in the accounting of waste generating (refer to the latest version). In case the waste cannot be assigned an eight-digit waste code, a six-digit waste code is indicated.

¹⁵ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

Waste generating records are kept in section “Produced waste”, where the journal filling date is indicated, the waste you want to record (waste code¹⁶) is selected from a drop-down list, generated waste is indicated in tons. To save the record, click “Add”  (Figure 18). In the “Comment” section you can leave additional information about the record.



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Pasirinkite [Information](#) **Journal**

Journal [Form summary](#)

Produced waste [Transfer of waste to no waste manager](#) [Transfer of municipal waste indirect](#) [Write out](#)






















Date of journal filling	Waste	Generated amount, t	Comment
2022-06-12			
2022-05-31	06 01, 16 06 02 arba 16 06 03, nerūšiutos baterijos ar akumuliatoriai, kuriuose yra tos baterijos	10.600000	 
2022-05-31	01 01 01 mineralų kasybos atliekos, kuriose yra metalų	30.000000	 
2022-05-31	01 01 02 mineralų kasybos atliekos, kuriose nėra metalų	61.000000	 
2022-05-31	01 03 04* rūgštis išskiriančios sulfidinės rūdos perdirbimo liekanos	51.000000	 
2022-05-31		23.000000	 
2022-05-31		1.000000	 
2022-05-31	15 01 07 stiklo pakuotės	25.000000	 
2022-05-31	15 01 03 medinės pakuotės	15.000000	 
2022-05-31	15 01 01 popieriaus ir kartono pakuotės	11.000000	 
2022-05-31	13 02 08* kita variklio, paviršio dažų ir tepalinė alyva	40.250000	 

Fig. 18

Important!

When the obligation to keep records of waste generating arises, the waste producer must include all generated waste, including mixed municipal waste (waste code 20 03 01), in the waste generating records, if it was generated during the activities being carried out.

If the waste producer operates in rented premises, the question may arise as to who is responsible for the accounting of mixed municipal waste – the tenant or the owner of the premises. There are several options regarding who should take the responsibility for accounting of mixed municipal waste, depending on who receives the bills for the management of mixed municipal waste:

- The tenant receives the invoice → the tenant declares;
- The owner of the premises receives the invoice → distributes it among the tenants – each tenant declares separately;
- The owner of the premises receives the invoice and does not distribute it to the tenants → the owner of the premises declares.

It is important to have a written agreement that stipulates that the owner of the premises does not distribute the fee to the tenants and is responsible for accounting of mixed municipal waste.


¹⁶ A complete list of waste codes is provided in Appendix 1 of the Waste Management Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.84302/asr>

Important!

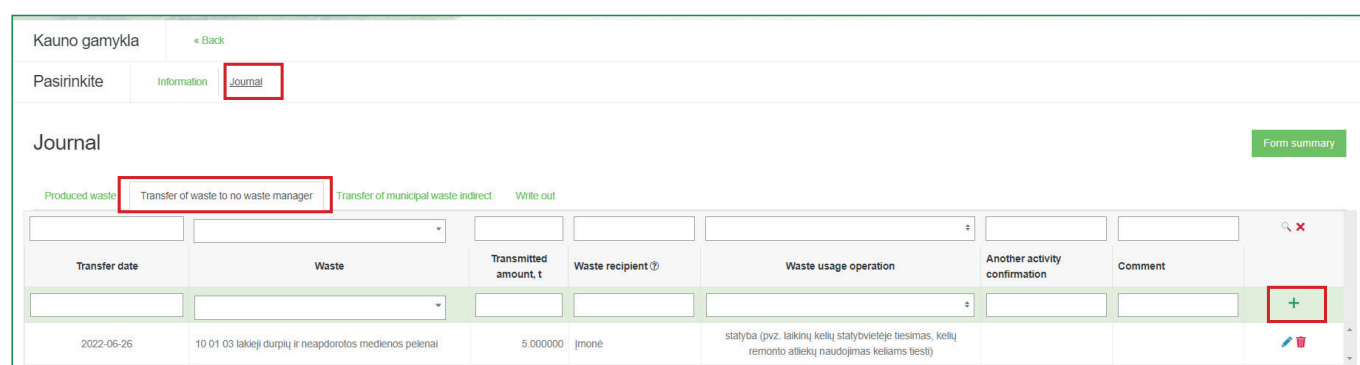
Distributors of products (electrical and electronic equipment, batteries, accumulators, tires) must accept the distributed products waste brought by residents. Distributors must account for the waste received from residents in the product waste accounting journals they keep, so there is no need to account for this waste in PPWIS.

2.4. Transfer of waste to no waste manager

Clause 17 of the Waste Generation and Management Accounting and Reporting Rules¹⁷ (refer to the latest version) indicates that waste transferred to a natural or a legal person who has the right to accept this waste, but does not manage it himself (e.g. farmers, product distributors), must be recorded in PPWIS.

In the waste generating accounting journal section “Transfer of waste to a no waste manager”, waste that is transferred to a no waste manager is recorded by providing following details – the transfer date, the relevant waste (waste code) that is selected from the drop-down list, the transmitted amount in tons, the waste recipient, the waste usage operation. To save the record, click “Add”  (Fig. 19). If you choose “another” waste managing activity, this activity must be confirmed in “Another activity confirmation” field. In the “Comment” section you can leave additional information about the record.

In this section you should record the waste generated during the company’s activities, which is transferred to no waste managers, and indicate the waste utilization activities. For example, sewage sludge can be given to farmers to fertilize fields, wood ash can be transferred to be used in road construction. When transferring waste to no waste managers, it is important to make sure whether this natural or legal person can accept the waste transfer¹⁸.



The screenshot shows the 'Journal' section of the PPWIS external portal. The 'Transfer of waste to no waste manager' tab is selected. The form contains the following fields:

Transfer date	Waste	Transmitted amount, t	Waste recipient	Waste usage operation	Another activity confirmation	Comment
2022-06-26	10 01 03 lakieji durpliai ir neapdorotos medienos pelenai	5.000000	Įmonė	statyba (pvz. laikinų kelių statybvietėje tiesimas, kelių remonto atliekų naudojimas keliams tiesti)		

A green plus icon is located in the bottom right corner of the form, indicating the 'Add' button.


Fig. 19

¹⁷ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

¹⁸ Clause 4, Sewage and sludge management requirements (refer to latest version) <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.143603/asr>

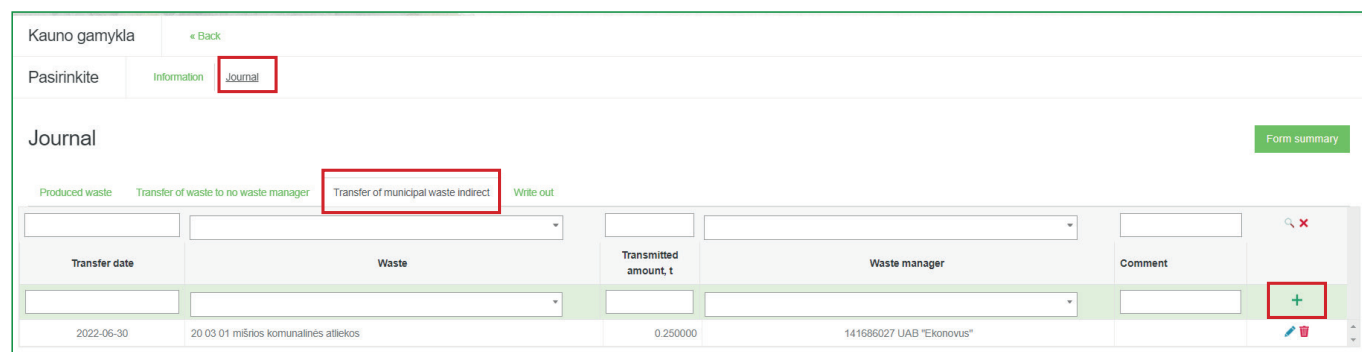
2.5. Transfer of municipal waste (indirect)

The accounting of municipal waste, which is transferred to the waste manager indirectly under contracts of utilizing such waste or by paying a local fee for waste management, is recorded according to the Waste Generation and Management Accounting and Reporting Rules¹⁹ (refer to the latest version).

In the waste generating accounting journal section “Transfer of municipal waste indirect”, municipal waste that is transferred to the waste manager indirectly is recorded, by providing following details – the transfer date, the relevant waste (waste code) that is selected from the drop-down list, the transmitted amount in tons, the waste manager. To save the record, click “Add”  (Fig. 20). In the “Comment” section you can leave additional information about the record.

Please note

In this section, not only the municipal waste (indirect) is recorded, but also transfer of any other municipal waste, e.g. paper and cardboard. If the economic entity has containers – bells and waste manager collects the waste in a bypassing manner.



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Produced waste Transfer of waste to no waste manager **Transfer of municipal waste indirect** Write out

Transfer date	Waste	Transmitted amount, t	Waste manager	Comment
2022-06-30	20 03 01 mišrios komunalinės atliekos	0.250000	141686027 UAB "EkonoVus"	

Fig. 20

¹⁹ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

Important!


In some cases, it might be challenging to determine the weight of the transferred mixed municipal waste, you can determine it by:

- If the invoices indicate the amount of generated mixed municipal waste in cubic meters, it can be converted to tons by applying the coefficient 0,26²⁰ (i.e. 1 m³ corresponds to 260 kg);
- If the amount of the generated mixed municipal waste is not known neither from the invoice, or other documents, then this amount can be determined approximately by making calculations according to the capacity of the company's containers, how often it is emptied, whether it is fully filled when the waste is taken out, how many and what kind bags are thrown into the container per week/month. The same 0,26 coefficient is applied for converting from cubic meters to tons, e.g. a 35 l (0,035 m³) waste bag fits 0,035 * 0,26 = 0,0091 tons.

To calculate the amount of the indirectly transferred mixed municipal waste more precisely, you can contact the waste manager (collecting this waste) for a precise coefficient.

2.6. Waste write-out

Waste write-out is recorded in PPWIS by following Clause 18 of the Waste Generation and Management Accounting and Reporting Rules²¹ (refer to latest version).

In the waste generating accounting journal section "Write out", written off waste (e.g., theft, fire, confiscation of property in accordance with legal acts, waste lost in other ways) is recorded by providing following details – the write down date, the relevant waste (waste code) that is selected from the drop-down list, the amount written off in tons, the reason for the write off, the information about the event. To save the record, click "Add"  (Figure 21). In the "Comment" section you can leave additional information about the record.

Please note

Waste producers can write off the amount of waste from an event that took place no later than in the previous calendar quarter, if they have documents proving the reason for waste write off.

²⁰ According to Waste amount measurement rules (applicable from 01/05/2022) <https://www.e-tar.lt/portal/lt/legalAct/487b1bc0281311ecad73e69048767e8c>

²¹ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

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[Produced waste](#)
[Transfer of waste to no waste manager](#)
[Transfer of municipal waste indirect](#)
Write out



Write down date	Waste	The amount written off, t	The reason for the write off	Information about event	Comment	
2022-06-30	20 03 07 didžiosios atliekos	5.500000	Gaisras	2022-03-03 kilęs gaisras		 

Fig. 21

Please note!

Waste producers cannot write off waste to clarify waste generating accounting and adjust waste residues after waste disposal. The waste producer should adjust the amount of generated waste in the waste generating accounting journal, according to the amount specified by the waste manager in the accompanying document, if the waste producer does not weigh the waste himself and agrees with the amount specified by the waste manager. After making the corrections there will be no waste excess in the accounting, which does not actually exist; or negative waste residues, indicating that more waste was transferred than was accounted for.

For detailed information on the adjustment of waste generating accounting refer to [2.7. "Editing/removing journal records"](#) and [2.8. "Editing and error correction of already formed journal summary"](#).

2.7. Editing/removing journal records

Waste generating accounting journal records can be modified only if the status of the waste generating accounting journal is "Journal is being prepared".

If the status of the waste generating accounting journal is "Summary under assessment" or "Summary Approved", the journal records cannot be modified or removed. To edit or remove the journal records you must change the journal status to "Journal is being prepared" (for detailed information refer to [2.8. "Editing and error correction of already formed journal summary"](#)).

Journal records editing and removal tools:





Edit record – 

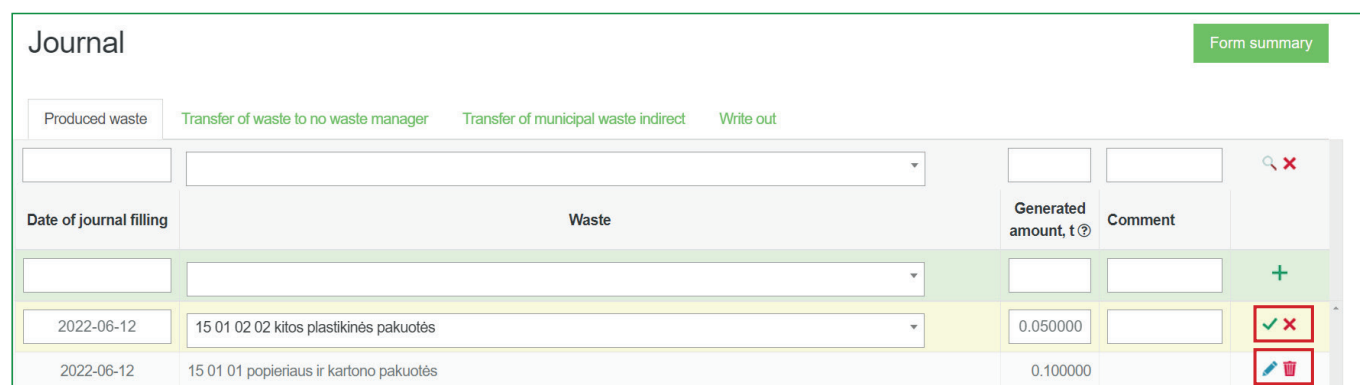
Remove record – 

Additional tools, when you click “Edit journal”:

Save changes – 

Cancel changes – 

When you click “Edit journal”  in the waste generating accounting journal and you make any relevant changes of the record, click “Save changes”  to save the changes you made. If you want to cancel changes, click “Cancel changes”  to remove any changes you have made in the journal record. To delete a record in waste generating accounting journal, click “Remove”  (Figure 22).



Date of journal filling	Waste	Generated amount, t	Comment
2022-06-12	15 01 02 02 kitos plastikinės pakuotės	0.050000	
2022-06-12	15 01 01 popieriaus ir kartono pakuotės	0.100000	

Fig. 22

Please note

If the journal was edited, after which the summaries of subsequent quarters have already been formed and/or submitted, it is necessary to cancel, re-form and confirm all the waste generating accounting summaries for subsequent quarters so that the waste residues calculated for the beginning and end of the quarter are updated accordingly.

Please note

The waste accounting records are not automatically arranged in chronological order and the last record added will appear at the top of the list.

For example, if you adjust the first quarter journal, in which you recorded waste generating records for all three months, and you remove the record for January, and then enter a waste generating record with a date in January, the waste generating record will remain at the very top of the journal above the February and March records.

2.8. Editing and error correction of already formed journal summary

According to Clause 21 of the Waste Generation and Management Accounting and Reporting Rules²² the data of the waste generating accounting journal of the last calendar quarter, based on which the waste accounting summary is formed, can be modified only by specifying the reason for the changes.

Waste generating accounting journal, which summary is already formed, can be modified. Waste producer can make the necessary amendments himself. The need to edit journal, which quarterly summary is already formed, can arise, if deficiencies are identified in the summary submitted for approval or if you notice errors in the waste generating accounting.

Please note

Waste generating accounting journal records can be modified only if the status of the waste generating accounting journal is “Journal is being prepared”.

To edit the waste generating accounting journal records, when its status is “Summary under assessment” or “Summary approved”, in the waste generating accounting journal section click “Edit journal” (Figure 23).

Date of journal filling	Waste	Generated amount, t	Comment
2022-06-12	15 01 02 02 kitos plastikinės pakuotės	0.050000	
2022-06-12	15 01 01 popieriaus ir kartono pakuotės	0.100000	

Fig. 23

In the pop-up window, to confirm click “Yes” (Figure 24).

Fig. 24

²² Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

When “Edit journal” is confirmed, the waste generating accounting journal status will change to “Journal is being prepared” and you will be able to make record corrections. For detailed information refer to [2.7. “Editing/removing journal records”](#).

When journal records corrections are made, **you must** re-form and approve the summary. For detailed information refer to [5.1. “Summary formation”](#) and [5.2. “Summary approval”](#).

Please note

If the journal was edited, after which the summaries of subsequent quarters have already been formed and/or submitted, it is necessary to re-form and confirm all the waste generating accounting summaries for subsequent quarters so that the waste residues calculated for the beginning and end of the quarter are updated accordingly.

3. Waste transfer accompanying letters

3.1. Accompanying letters

Clause 45 of the Waste Management Rules²³ (refer to latest version) regulates the formation of accompanying letters, when waste producer is obliged to carry out waste generating accounting in PPWIS, and waste recipient is waste manager. In this case, the accompanying letter can be prepared by waste producer or the waste manager, indicating the relevant waste transfer information in the letter. Until the waste is transported, waste consignor can modify accompanying letter data (e.g. waste transporter data, indication on waste weighing). If waste consignor weighs the transferred waste himself, before the waste is transported, using PPWIS indicates the weight of each waste in the accompanying letter.

All transferred waste accompanying letters can be viewed in “Accompanying letter” section, along with accompanying letter numbers and other relevant information – accompanying letter status, the waste recipient, the planned transfer date, and the date of receipt. Accompanying letters can be sorted by selected criteria. To view the details of a specific accompanying letter, click “Preview” (Figure 25).

Please note

Transfer of mixed municipal waste is recorded in the waste generating journal section “Transfer of municipal waste (indirect)”, and not by creating accompanying letters.

For detailed information about mixed municipal waste refer to [2.5. “Transfer of municipal waste \(indirect\)”](#).

²³ Waste Management Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.84302/asr>

3.2. Accompanying letter formation

Accompanying letters are formed in section “Waste producers” by selecting a specific waste generating site and selecting section “Accompanying letter”.

Accompanying letters can be formed by waste producers (waste consignor) or waste manager (waste recipient). Only waste producer can initiate waste shipping.

Please note

Waste producer’s transferred waste accompanying letter can be formed on the day of the transfer until the planned factual waste shipping the latest. Accompanying letters cannot be backdated.

New accompanying letter is formed in “Accompanying letter” section by clicking “Prepare accompanying letter” (Figure 25).

The screenshot displays the 'Accompanying letter' section of the PPWIS External Portal. At the top, the 'Waste producers' tab is selected in the navigation bar. The 'Waste maker' is 'Kauno gamykla'. The 'Accompanying letter' sub-tab is active. A green button labeled 'Prepare accompanying letter' is visible. Below this, there are filter fields for 'Accompanying letter No.', 'Accompanying letter participants', 'Accompanying letter status', 'Period of accompanying letter status', 'Accompanying letter status date from', and 'Accompanying letter status date to'. A 'Filter' button is present. Below the filters is a table with the following columns: 'Accompanying letter No.', 'Date of accompanying letter status', 'Accompanying letter status', 'Waste recipient', 'Planned transfer date', 'Transfer date', and 'Date of receipt'. Two rows of data are shown, each with a 'Preview' button.

Accompanying letter No.	Date of accompanying letter status	Accompanying letter status	Waste recipient	Planned transfer date	Transfer date	Date of receipt
25407	2022-06-03	Shipment completed		2022-06-03	2022-06-03	2022-06-03
25406	2022-06-03	Shipment completed		2022-06-03	2022-06-03	2022-06-03

Fig. 25

In the pop-up window, choose “Transferred waste’s accompanying letter of waste producer, which performs waste generation accounting” and click “Prepare” (Figure 26). Other options are not available to waste producer.

Prepare accompanying letter ✕

☐ Transferred waste's accompanying letter of waste manager's
☒ **Transferred waste's accompanying letter of waste producer, which performs waste generation accounting**
☐ Transferred waste's accompanying letter of waste producer, which does not perform waste generation accounting

Close **Prepare**

Fig. 26

In the “Preparing accompanying letter” window, click “Prepare accompanying letter” and continue to form the accompanying letter. If you want to remove an accompanying letter, click “Remove accompanying letter” and the letter will be removed (Figure 27).

Transferred waste's accompanying letter of waste producer, which performs waste generation accounting

Accompanying letter No. 25801	Planned transfer date	-
Bill of lading ROIK -	Transfer date	-
	Date of receipt	-

WASTE CONSIGNOR

Waste generating site
 Name of waste generating site
 Address of waste generating site
 Contacts of waste generating site

Transmitted waste

CODE OF WASTE	NAME OF WASTE	TRANSMITTED AMOUNT, T	ACCEPTED (WEIGHED) AMOUNT OF WASTE, T
Total amount of waste, t:		0.000000	0.000000

Fig. 27

By selecting “Prepare accompanying letter” , you will be directed to accompanying letter’s section “General information” (Figure 28). In this section, you can preview the general information of the letter, including the planned transfer date, waste consignor, waste recipient and waste transporter.

×

Prepare accompanying letter

General information
Transmitted waste
Broker / waste distributor

Planned transfer date *

Bill of lading ROIK

Comment

Waste consignor

Waste consignor

🔒

Waste generating site

🔒

Address of waste generating site

🔒

Waste recipient

☒ Waste transmitted to waste manager
☐ Waste transmitted to waste consignor waste manager site

Waste management contract *

Pasirinkite sutartį

Waste management site

⬆

Address of waste management site

Waste transporter

☐ Waste carries waste carrier
☐ Waste consignor carries waste himself
☐ Waste carries logistic company
☐ Waste carrier is indicated in the triple contract with waster recipient

Close

Save

Prepare

Fig. 28

3.2.1. General accompanying letter information

In the accompanying letter section “General information” field “Planned transfer date” indicate the planned waste transfer date, fields “Bill of lading ROIK” and “Comment” are optional. The fields for “Waste consignor” are filled out automatically (Figure 29).

Please note

“Planned transfer date” is a date, when you plan to transfer your waste to waste manager, it cannot be a passed date. Common mistake – the date of the accompanying letter formation or the shipping date agreed with the waste manager is input.

Fig. 29

In the accompanying letter, waste recipient is the waste manager, to whom the waste is planned to be transferred. From the list of waste generating contracts select the relevant contract with the waste manager, to whom you plan to transfer the waste, indicate the waste management site and its address (this field is filled out automatically, when the waste management site is selected) (Figure 30). You must know the waste management site before you form the accompanying letter, as this information is important for completing the next steps of the accompanying letter formation.

Please note

If you cannot locate the specific contract with the waste manager, to whom you plan to transfer waste, in the list of contracts – contact the waste manager’s representative regarding the contract registration in PPWIS. For detailed information refer to 1.6. “Waste management contracts”.

Please note

If you do not know the exact waste management site your waste will be transferred to – this information can be clarified by waste manager, to whom you plan to transfer waste.

Fig. 30

Select the relevant waste transporter and depending on your selection, indicate the relevant information (Figure 31).

Fig. 31


Please note

Hazardous waste transporter can only be a company registered with the State register of waste handlers (ATVR²⁴) and has drivers, who are fully trained to handle hazardous waste. For carrying nonhazardous waste, this requirement is not applied, the waste can be transported by logistics companies not registered with the State register.

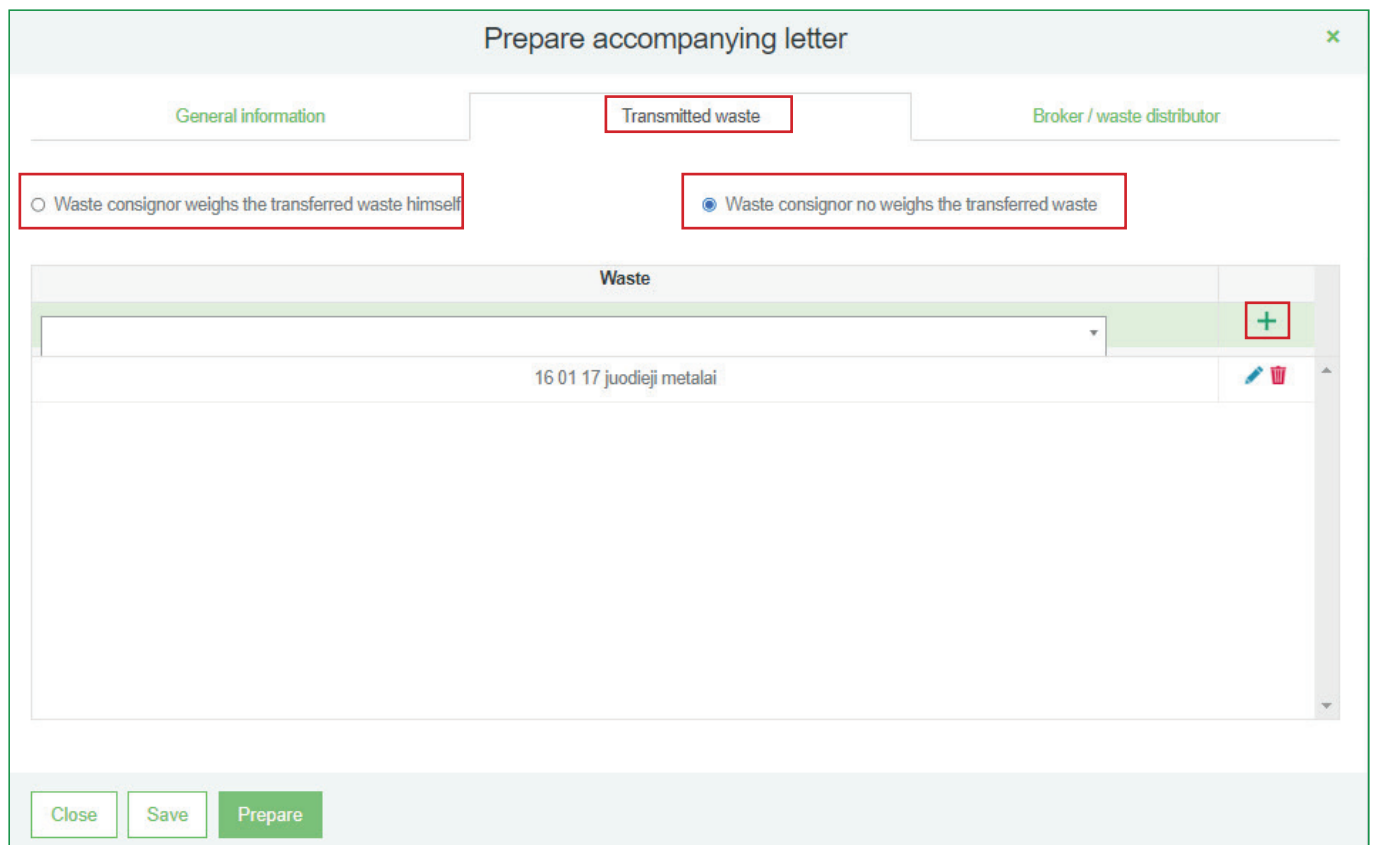
²⁴ State register of waste handlers <https://atvr.aplinka.lt/>

If you want to finish formulating the accompanying letter at a later time, click “Save” and the accompanying letter will be saved. You will be able to edit and complete it later. When an accompanying letter is saved, it is not visible to other parties. By clicking “Close”, no accompanying letter data will be saved (Figure 32).

3.2.2. Transmitted waste description

In the accompanying letter section “Transmitted waste”, from the drop-down list select the waste (waste code) and click “Add” , indicate all waste codes of all wastes to be transferred.


If you weigh the transferred waste yourself, select the “Waste consignor weighs the transferred waste himself” option, if you don’t weigh the transferred waste yourself, select the “Waste consignor no weighs the transferred waste” option (Figure 32).



Prepare accompanying letter

General information Transmitted waste Broker / waste distributor

☐ Waste consignor weighs the transferred waste himself ☒ Waste consignor no weighs the transferred waste

Waste	
16 01 17 juodieji metalai	

Close Save Prepare

Fig. 32

Please note

The accompanying note should include all waste planned to be transferred.

If too many codes are indicated in the accompanying letter (additionally indicated not transferred waste codes), waste manager will not be able to indicate “null” received waste amount, and the accompanying letter will need to be cancelled and re-formed.

If not all waste to be transferred will be indicated in the accompanying letter, additional accompanying letters will need to be formed to record them.

If you want to finish formulating the accompanying letter at a later time, click “Save” and the accompanying letter will be saved. You will be able to edit and complete it later. When an accompanying letter is saved, it is not visible to other parties. By clicking “Close”, no accompanying letter data will be saved (Figure 32).

Once all the relevant information is filled out, click “Prepare” (Figure 32) to form the accompanying letter. When this step is completed, the letter becomes visible to all parties indicated and you will not be able to modify the letter.

If waste brokers/distributors are participating in the waste transfer, they must be indicated in the accompanying letter before it is completed.

3.2.3. Waste brokers/distributors

In the accompanying letter section “Broker/waste distributor” indicate brokers or waste distributors if they participate in the transfer of the waste (Figure 33).

If you want to finish formulating the accompanying letter at a later time, click “Save” and the accompanying letter will be saved. You will be able to edit and complete it later. When an accompanying letter is saved, it is not visible to other parties. By clicking “Close”, no accompanying letter data will be saved (Figure 33).


Once all the relevant information is filled out, click “Prepare” (Figure 33) to form the accompanying letter. When this step is completed, the letter becomes visible to all parties indicated and you will not be able to modify the letter.

The screenshot shows a web interface titled "Prepare accompanying letter". It features three tabs: "General information", "Transmitted waste", and "Broker / waste distributor". The "Broker / waste distributor" tab is currently selected. Under this tab, there are two sections: "Broker" and "Waste dealer". Each section has a dropdown menu with "Not specified" selected. At the bottom of the form, there are three buttons: "Close", "Save", and "Prepare".

Fig. 33

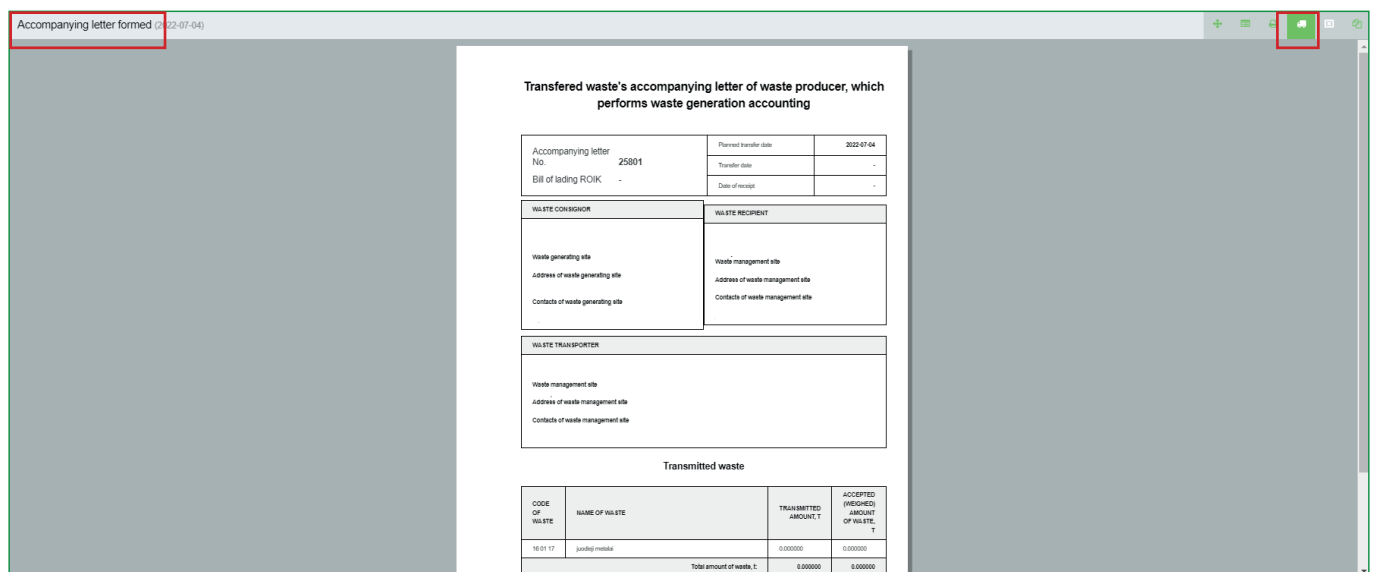
3.3. Waste transportation and accompanying letter cancellation

Clause 45 of the Waste Management Rules²⁵ regulates that waste cannot be transported until the waste consignor has not changed the status of the accompanying letter to “Execute transportation” in PPWIS (refer to the latest version).

Waste transportation is initiated when “Initiate transportation” is selected in the accompanying letter  (Figure 34) and clicking “Execute transportation” (Figure 35). When the status of the accompanying letter changes to “Execute transportation”, waste producer will not be able to change any accompanying letter statuses. When accompanying letter is set to this status, only the waste recipient (waste manager) can make changes (e.g., fill out the weight of the received waste and confirm transportation or cancel transportation).

Please note

If you weigh the transferred waste yourself, before clicking “Execute transportation” you will be required to fill out the amount of the transferred waste (Figure 35).



Accompanying letter formed (2022-07-04)

Transferred waste's accompanying letter of waste producer, which performs waste generation accounting

Accompanying letter No. 25801	Planned transfer date 2022-07-04
Bill of lading ROIK -	Transfer date -
	Date of receipt -

WASTE CONSIGNOR	WASTE RECIPIENT
Waste generating site	Waste management site
Address of waste generating site	Address of waste management site
Contacts of waste generating site	Contacts of waste management site

WASTE TRANSPORTER
Waste management site
Address of waste management site
Contacts of waste management site

Transmitted waste

CODE OF WASTE	NAME OF WASTE	TRANSMITTED AMOUNT, T	ACCEPTED (RECEIVED) AMOUNT OF WASTE, T
16.01.17	plastiko medžiaga	0.000000	0.000000
Total amount of waste, t:		0.000000	0.000000

Fig. 34

²⁵ Waste Management Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.84302/asr>

Execute transportation ✕

General information
Transmitted waste
Broker / waste distributor


☒ Waste consignor weighs the transferred waste himself
 ☐ Waste consignor no weighs the transferred waste

Transferred waste ★







Code of waste	Name of waste	Transmitted amount, t
17 06 04	izoliacinės medžiagos, nenurodytos 17 06 01 ir 17 06 03	0,5

Close
Save
Execute transportation

Fig. 35

If you want to cancel the formed accompanying letter (when its status is “Accompanying letter formed”), click “Cancel transportation”  (Figure 36) and the status will change to “Cancelled transportation”. Cancelled accompanying letter cannot be used. If you want to transfer the waste indicated in the cancelled letter, you must form a new accompanying letter. For detailed information refer to [3.6. “Formation of accompanying letter based on a previous letter”](#) or [3.2. “Accompanying letter formation”](#).


Accompanying letter formed (2022-07-04)

Transferred waste's accompanying letter of waste producer, which performs waste generation accounting

Fig. 36

3.4. Accompanying letter return for revision

When waste recipient indicates the weight of the received waste and confirms the receipt of waste, the accompanying letter status changes to “Transporting performed. Needs confirmation from consignor”. If you noticed that the waste manager indicated wrong transferred waste weight, return the accompanying letter for revision by clicking “Return accompanying letter for revision” . The status of the letter will change back to “Execute transportation” (Figure 37). Waste manager will need to re-confirm the receipt of waste and you will need to re-execute the transportation. For detailed information refer to [3.5. “Fulfillment of waste transportation”](#).

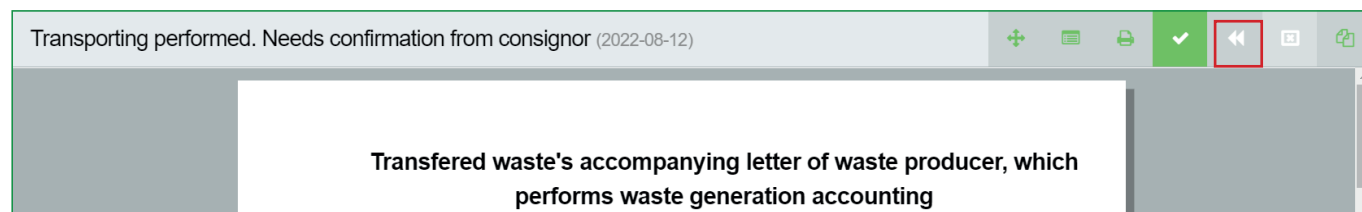



Fig. 37

3.5. Fulfillment of waste transportation

Clauses 45, 48 of the Waste Management Rules²⁶ regulates the activities when the waste transportation is completed. According to these rules, waste recipient must indicate the weight of each waste received. Waste consignor is automatically informed about this action – he can confirm the weight indicated in the accompanying letter weighed by the waste recipient, return it for revision or cancel the transportation.

When waste manager (waste recipient) indicates the weight of the received waste and confirms the receipt of waste, the accompanying letter status changes to “Transporting performed. Needs confirmation from consignor”. You can confirm the transportation, by clicking “Confirm”  (Figure 38).

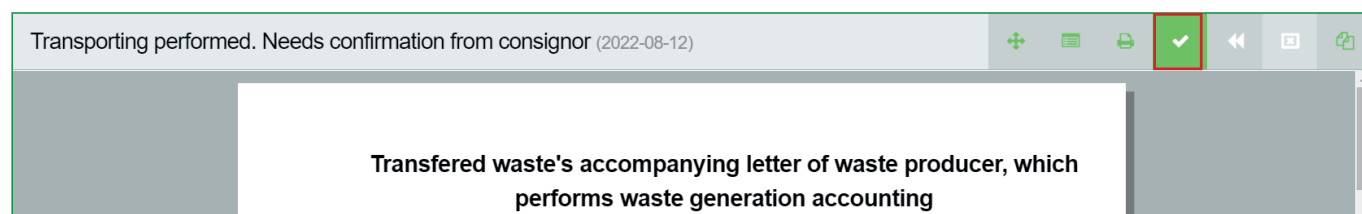


Fig. 38

²⁶ Waste Management Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.84302/asr>

In the “Finish of shipment” window, click “Confirm” to execute the shipment. The accompanying letter status will change to “Transporting ended” (Figure 39).

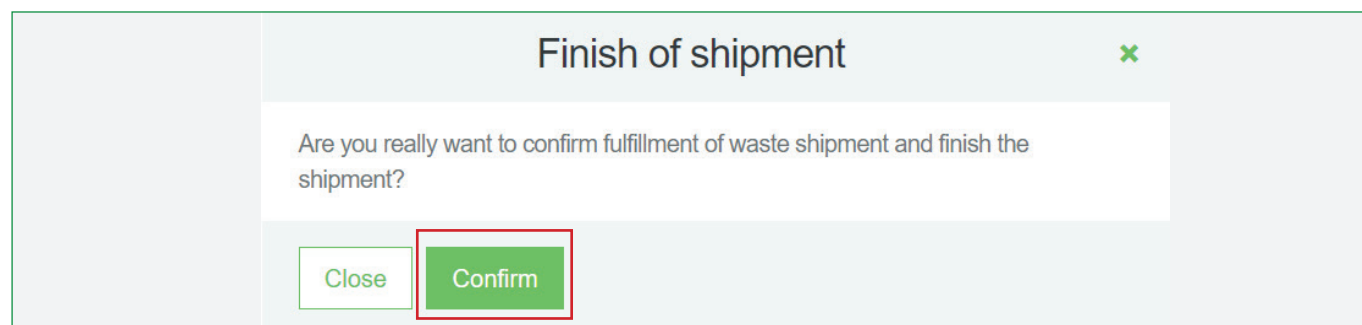


Fig. 39

Please note

Before confirming the “Finish of shipment” make sure to check the waste manager’s provided transferred waste weights and consider if the indicated amount is correct, and whether no errors were made (e.g., weight is indicated in kilograms, not tons).

In waste producer’s report, the transferred waste weight (in accompanying letter “Accepted (weighed) amount of waste, t”) will be recorded as provided by the waste manager and confirmed by waste producer (you).

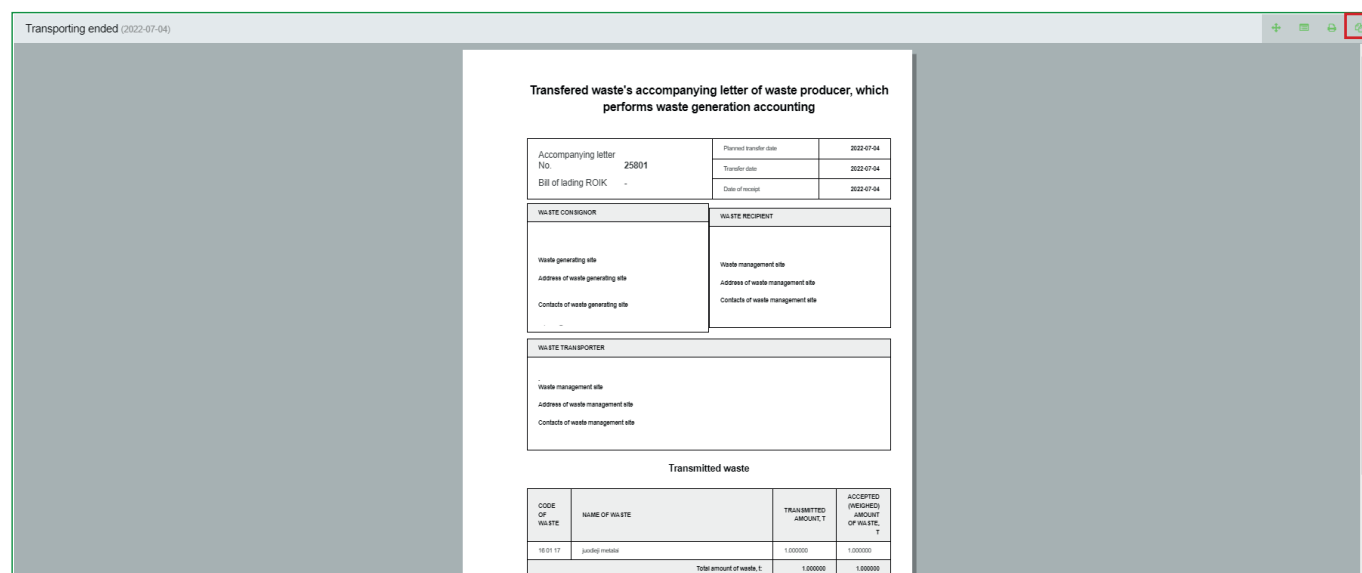
If the weight in the accompanying letter slightly differs and waste producer accepts the waste recipient’s indicated amount, waste producer should adjust the amount of waste in the waste generating accounting journal accordingly. After making the mentioned corrections there will be no waste excess in the accounting, which does not actually exist; or negative waste residues, indicating that more waste was transferred than was accounted for.

Regardless of whether the waste producers weigh the transferred waste or not, the waste must be accounted for at the frequency specified in the legal acts and before the waste is transported.

3.6. Formation of accompanying letter based on a previous letter

The transferred waste accompanying letter can be prepared based on the data of the previously prepared accompanying letter, when all the information of the previously prepared accompanying letter is automatically transferred to the newly formed accompanying letter.

To initiate the formation of accompanying letter based on a previous letter, click “Create new letter”  (Figure 40).



CODE OF WASTE	NAME OF WASTE	TRANSMITTED AMOUNT	ACCEPTED (WEIGHED) AMOUNT OF WASTE, T
18 01 17	sorted waste	1.000000	1.000000
Total amount of waste, t		1.000000	1.000000

Fig. 40

In the “Confirm creating of a new accompanying letter” window, click “Prepare accompanying letter” (Figure 41).

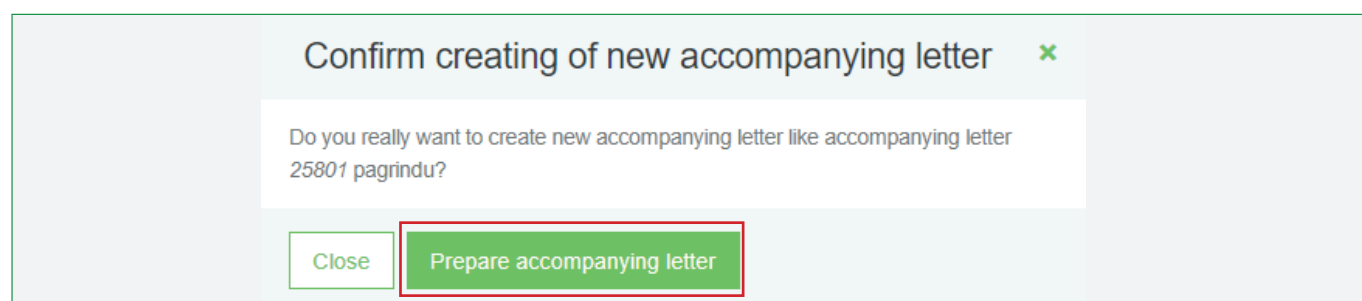

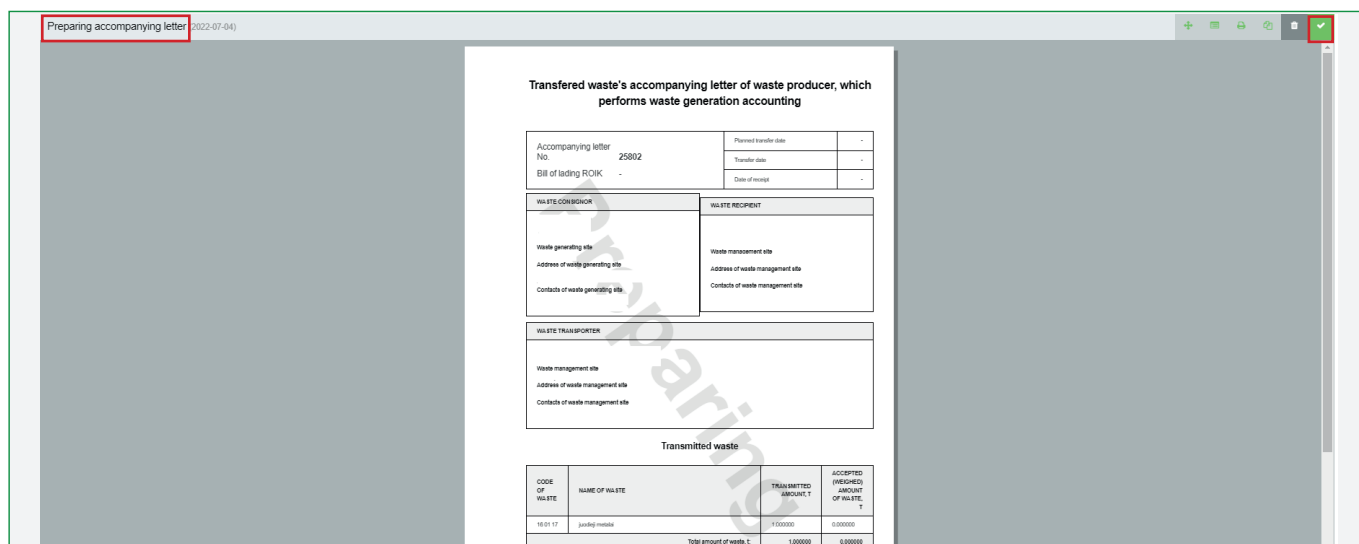


Fig. 41

A new accompanying letter “Preparing accompanying letter” window will open, in which you will see the general information of the previous accompanying letter, based on which you will be able to form a new accompanying letter. However a new accompanying letter number will be created and the planned transfer date field will not be filled out. Click “Prepare letter”  (Figure 42) and continue formulating the letter by following the steps outlined in [3.2. “Accompanying letter formation”](#).



CODE OF WASTE	NAME OF WASTE	TRANSMITTED AMOUNT, T	ACCEPTED (RECEIVED) AMOUNT OF WASTE, T
18.01.17	junked metals	1.000000	0.000000
Total amount of waste, t		1.000000	0.000000

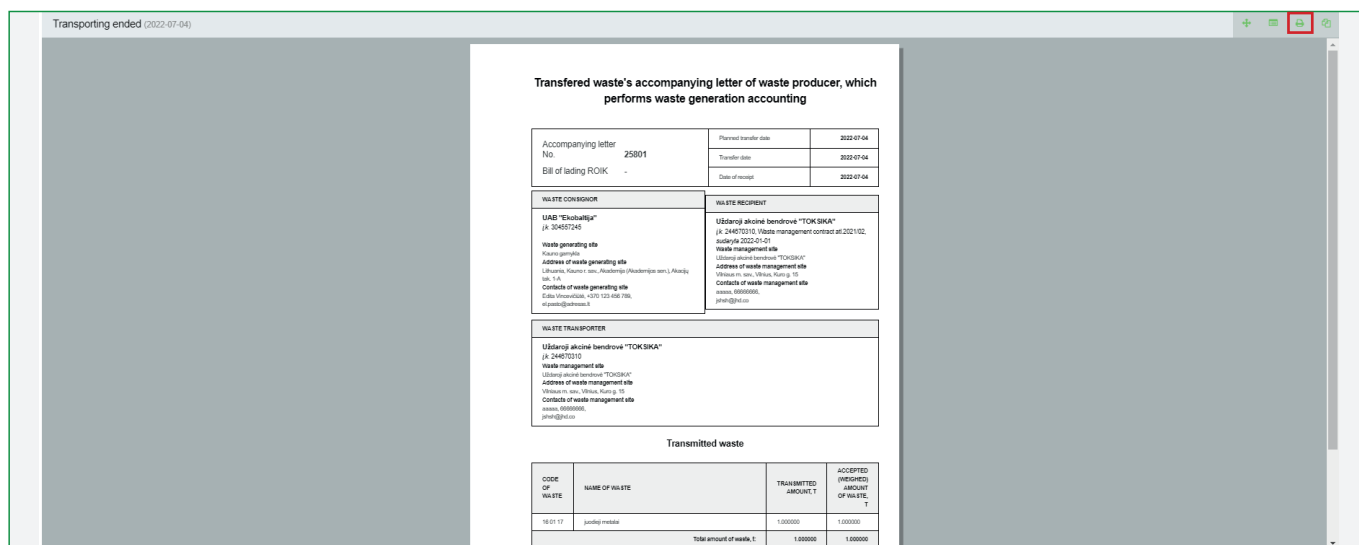
Fig. 42

3.7. Printing and saving of the accompanying letter

Transferred waste accompanying letters are visible to waste producers in the waste management site section “Accompanying letter”, where you can find all previously formed transferred waste accompanying letters and preview their information.

If required, the transferred waste accompanying letters can be printed out or saved in your device in PDF format.

To initiate the printing of accompanying letter, click “Print”  (Figure 43).



CODE OF WASTE	NAME OF WASTE	TRANSMITTED AMOUNT, T	ACCEPTED (RECEIVED) AMOUNT OF WASTE, T
18.01.17	junked metals	1.000000	1.000000
Total amount of waste, t		1.000000	1.000000

Fig. 43

In the pop-up window, select the preferred printer and click “Print” (Figure 44).

Atliekų darytojo, vykdančio atliekų susidarymo apskaitą, perduodamų atliekų lydraštis

Lydraščio Nr.: 2464944	Planuojama perdavimo data	2021-12-01
Važtaraščio ROIK -	Perdavimo data	2021-12-01
	Gavimo data	2021-12-01

ATLIEKŲ BUNTELAS	ATLIEKŲ GAVĖJAS

ATLIEKŲ VEŽEJAS

ATLIEKŲ KODAS	ATLIEKŲ PAVAZINIMAS	PERDUOTAS KIEKIS, T	GAUTAS (PAŠVIRTINTAS) ATLIEKŲ KIEKIS, T
15 01 03	medinės pakuočės	2.880000	2.880000
Atliekų kiekis iš viso, t		2.880000	2.880000

Print 2 sheets of paper

Destination: **Canon iR3225 Class D**

Pages: All

Copies: 1

More settings

Print Cancel

Fig. 44

To save the accompanying letter on your device, click “Print”  (Figure 44). In the pop-up window click “Save as PDF” and click “Save” (Figure 45).

Atliekų darytojo, vykdančio atliekų susidarymo apskaitą, perduodamų atliekų lydraštis

Lydraščio Nr.: 2464944	Planuojama perdavimo data	2021-12-01
Važtaraščio ROIK -	Perdavimo data	2021-12-01
	Gavimo data	2021-12-01

ATLIEKŲ BUNTELAS	ATLIEKŲ GAVĖJAS

ATLIEKŲ VEŽEJAS

ATLIEKŲ KODAS	ATLIEKŲ PAVAZINIMAS	PERDUOTAS KIEKIS, T	GAUTAS (PAŠVIRTINTAS) ATLIEKŲ KIEKIS, T
15 01 03	medinės pakuočės	2.880000	2.880000
Atliekų kiekis iš viso, t		2.880000	2.880000

Print 2 pages

Destination: **Save as PDF**

Pages: All

Pages per sheet: 1


Margins: Default

Options: ☐ Headers and footers, ☐ Background graphics

Save Cancel

Fig. 45

3.8. Accompanying letter history of statuses

The full accompanying letter history of statuses can be viewed by clicking “History” . In the pop-up window you will see the full history of statuses, who and when made changes (Figure 46).

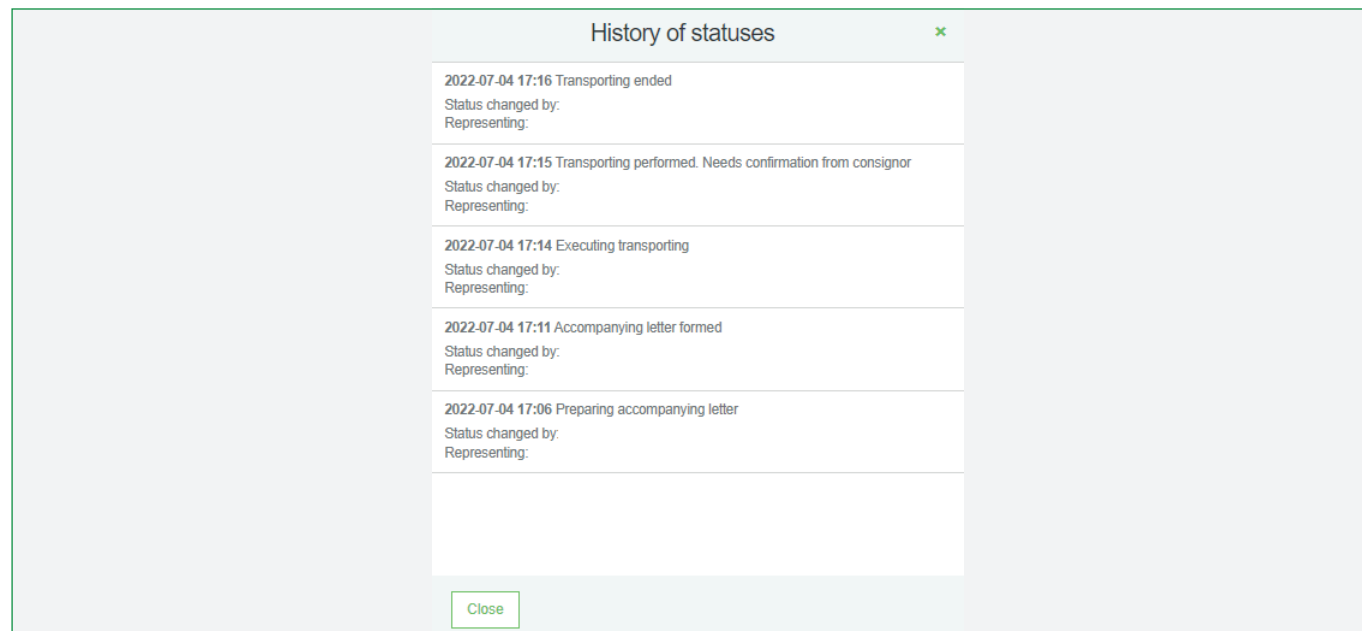


Fig. 46

4. Accumulated (kept) wastes after waste transfer

In the section “Accumulated (kept) wastes” you can view the current wastes kept on site, recorded in PPWIS.

Before reviewing the waste residue, click “Refresh” – when refreshed, all accumulated (kept) waste on site can be viewed, according to PPWIS data (Figure 47).

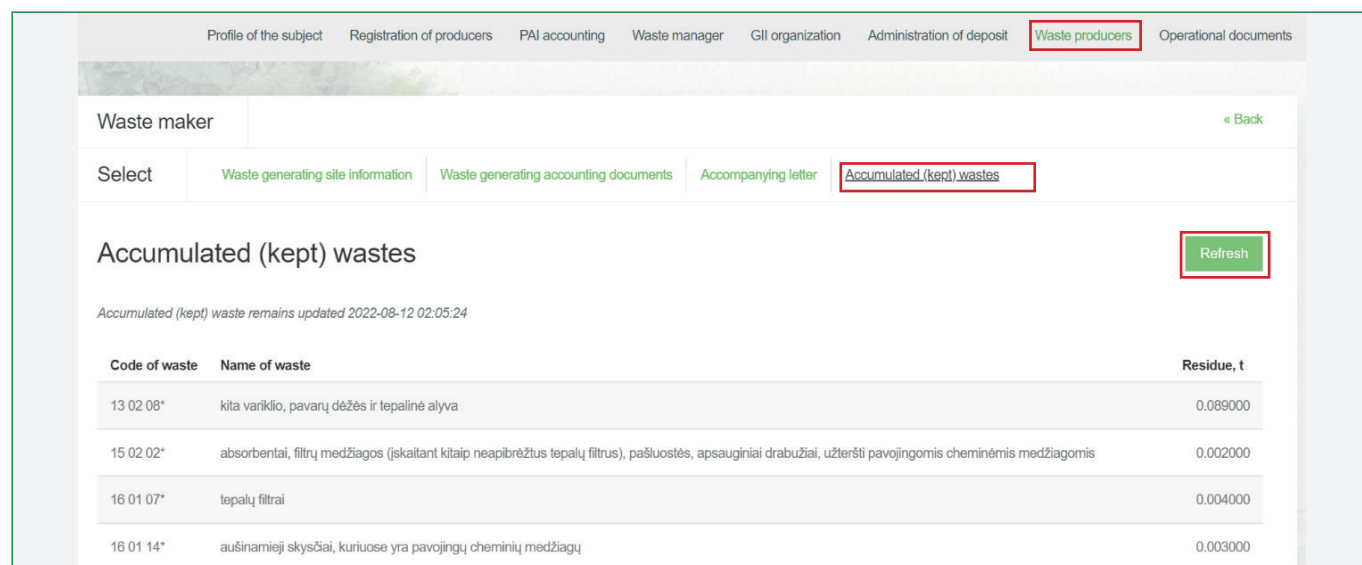


Fig. 47

Before refreshing the accumulated (kept) waste residue, make sure that all transferred waste accompanying letters statuses are updated to “Transporting ended”, only then the waste amounts will be transferred to waste manager. If there are accompanying letters, which statuses are “Executing transporting” or “Transporting performed. Needs confirmation from consignor”, waste amounts indicated in these accompanying letters are not transferred to waste manager.

Please note

Negative accumulated (kept) waste residues shows that waste generating accounting is carried out incorrectly (Figure 48).

Negative accumulated (kept) waste residue or waste excess, which is not factually kept at the site means that waste generating accounting is carried out incorrectly.

Regarding negative waste amount – please consider whether the waste amount indicated in the transferred waste accompanying letters is not larger than accumulated waste indicated in the journals. This can affect the negative waste residue amounts in PPWIS.

Regarding excess waste, which is not factually kept – please consider whether accumulated waste is recorded correctly, i.e. whether transferred waste amount indicated by the recipient is not smaller

In case of discrepancies between the waste residues specified in PPWIS and the actual amount of waste at the site, it is necessary to make a correction of the waste accounting and correct the discrepancies. For detailed information refer to [2. “Waste generating accounting”](#).

Accumulated (kept) wastes			Refresh
Accumulated (kept) waste remains updated 2022-08-12 02:05:24			
Code of waste	Name of waste		Residue, t
13 02 08*	kita variklio, pavarų dėžės ir tepalinė alyva		0.089000
15 02 02*	absorbentai, filtrų medžiagos (įskaitant kitaip neapibūdintus tepalų filtrus), pašluostės, apsauginiai drabužiai, užteršti pavojingomis cheminėmis medžiagomis		0.002000
16 01 07*	tepalo filtrai		0.004000
16 01 14*	aušinamieji skysčiai, kuriuose yra pavojingų cheminių medžiagų		0.003000

Fig. 48

5. Summary formation and approval

5.1. Summary formation

Clauses 19, 20 of the Waste Generation and Management Accounting and Reporting Rules²⁷ regulate the periods for waste generating accounting summary formation and approval (refer to the latest version). At the end of the calendar quarter, the person responsible for the waste generating accounting at the company, company's structural division (its branches, representative offices) or separate company's departments must form and approve the waste generating accounting summary in PPWIS, no later than within 15 calendar days from the end of the quarter.

The quarterly summary of the waste generating accounting is formed after the end of the quarter by filling out the waste generating journal and making sure that the status of all reporting quarters and previous accompanying letters is "Transporting ended" or "Transporting cancelled". The summary can be formed in the waste generating accounting journal, click "Form summary" (Figure 49) to initiate.

Please note

Before forming the summary, make sure to check the following:

- Waste generating journal is filled out correctly.
- No corrections will be made to the last accounting quarter.
- All accompanying letters, which "Date of receipt" falls in the quarter you're formulating, statuses are set to "Transporting ended".

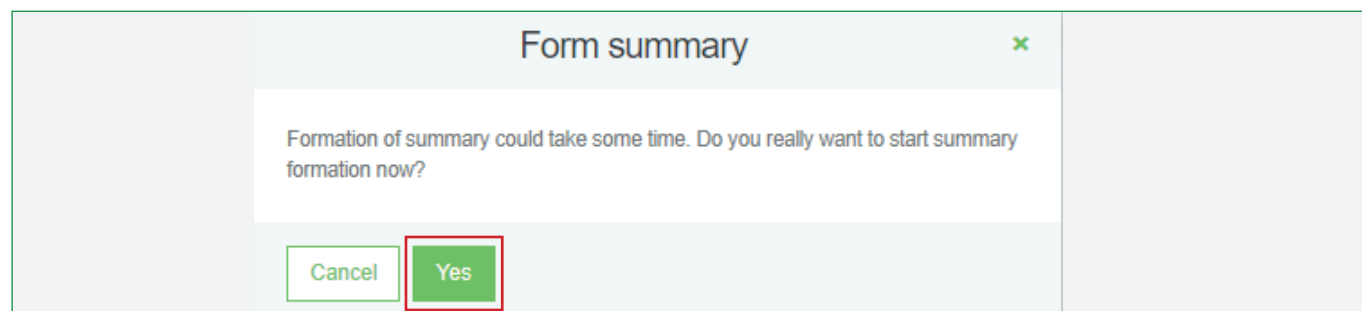
It is recommended to cancel all cover letters that have been created but are no longer needed.

The screenshot shows the 'Journal' form in the PPWIS external portal. At the top, there is a navigation bar with 'Kauno gamykla' and a 'Back' button. Below this, there are tabs for 'Pasirinkite', 'Information', and 'Journal'. The 'Journal' tab is selected. On the right side of the form, there is a green button labeled 'Form summary'. Below the tabs, there is a section for 'Journal' with a sub-section for 'Produced waste'. This section contains a table with columns for 'Date of journal filling', 'Waste', 'Generated amount, t', and 'Comment'. The table has several rows of data, including dates like 2022-06-12 and 2022-05-31, and waste descriptions like '15 01 02 02 kitos plastikinės pakuotės' and '20 01 33* baterijos ir akumuliatoriai'. The 'Generated amount, t' column shows values like 0.050000, 0.100000, 10.600000, 30.000000, and 61.000000. The 'Comment' column contains icons for editing and deleting records.

Fig. 49

²⁷ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

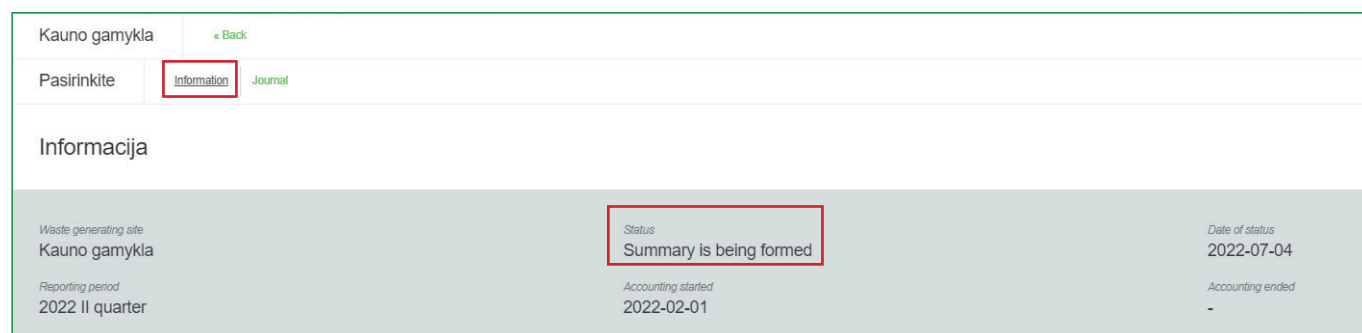
In the “Form summary” window, click “Yes” (figure 50).



The image shows a dialog box titled "Form summary" with a close button (X) in the top right corner. The main text inside the dialog box asks: "Formation of summary could take some time. Do you really want to start summary formation now?". At the bottom of the dialog box, there are two buttons: "Cancel" and "Yes". The "Yes" button is highlighted with a red rectangular border.

Fig. 50

When you initiate the formation of the summary, you will not be able to modify waste generating accounting journal records, and the journal’s status will change to “Summary is being formed” (Figure 51).

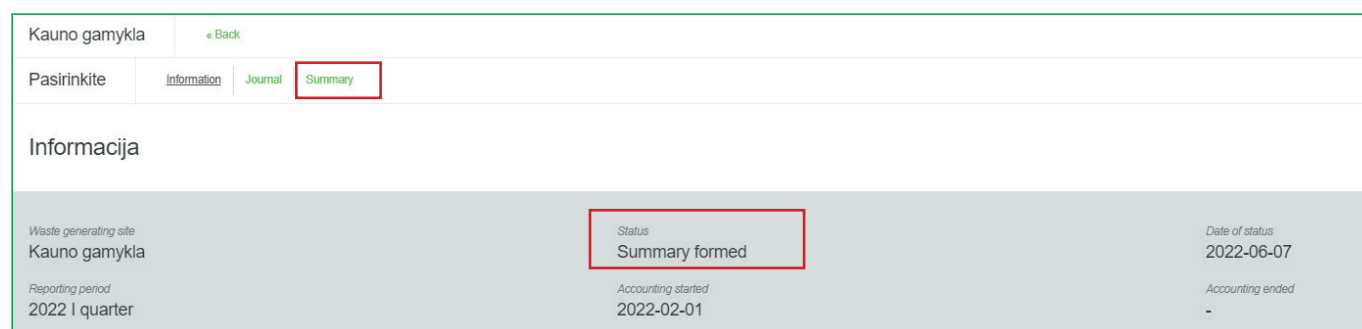


The image shows a web interface for "Kauno gamykla". At the top, there is a navigation bar with "Kauno gamykla" and a "Back" button. Below this is a section titled "Pasirinkite" with three tabs: "Information", "Journal", and "Summary". The "Information" tab is selected and highlighted with a red border. The main content area is titled "Informacija" and contains a table with the following data:

Waste generating site	Status	Date of status
Kauno gamykla	Summary is being formed	2022-07-04
Reporting period	Accounting started	Accounting ended
2022 II quarter	2022-02-01	-

Fig. 51

When the waste generating accounting summary is formed, you can view it in the section “Summary” and the journal’s status is changed to “Summary formed” (Figure 52). Now you will be able to modify the accounting journal by clicking “Edit journal”. For detailed information refer to [2.8. “Editing and error correction of already formed journal summary”](#).



The image shows a web interface for "Kauno gamykla". At the top, there is a navigation bar with "Kauno gamykla" and a "Back" button. Below this is a section titled "Pasirinkite" with three tabs: "Information", "Journal", and "Summary". The "Summary" tab is selected and highlighted with a red border. The main content area is titled "Informacija" and contains a table with the following data:

Waste generating site	Status	Date of status
Kauno gamykla	Summary formed	2022-06-07
Reporting period	Accounting started	Accounting ended
2022 I quarter	2022-02-01	-

Fig. 52

In the quarterly waste accounting summary, you will be able to view the following information – code and name of waste, balances at the beginning/end of the year and the generated amount, the amount transmitted (Figure 53).

Kauno gamykla [Back](#)

Pasirinkite [Information](#) [Journal](#) [Summary](#)

Summary [Approve summary](#)

Code of waste	Name of waste	Balance at the beginning of year, t	Generated amount, t	Transmitted for waste manager, t	Transmitted for not waste manager, t	Total transmitted, t	Written off, t	Balance at the end of year, t
16 01 07*	tepalių filtrai	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
20 01 33*	baterijos ir akumuliatoriai, nurodyti 16 06 01, 16 06 02 arba 16 06 03, nerūšiuotos baterijos ar akumuliatoriai, kuriuose yra tos baterijos	0.000000	1.400000	0.000000	0.000000	0.000000	0.000000	1.400000
20 03 01	mėšios komunalinės atliekos	0.000000	0.030000	0.015000	0.000000	0.015000	0.000000	0.015000
15 01 02 02	kitos plastikinės pakuotės	0.005000	0.000000	0.000000	0.000000	0.000000	0.000000	0.005000

Fig. 53

5.2. Summary approval

Summary is approved in the section “Summary” of the waste generating accounting journal by clicking “Approve summary” (Figure 54).

Kauno gamykla [Back](#)

Pasirinkite [Information](#) [Journal](#) [Summary](#)

Summary [Approve summary](#)

Code of waste	Name of waste	Balance at the beginning of year, t	Generated amount, t	Transmitted for waste manager, t	Transmitted for not waste manager, t	Total transmitted, t	Written off, t	Balance at the end of year, t
16 01 07*	tepalių filtrai	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
20 01 33*	baterijos ir akumuliatoriai, nurodyti 16 06 01, 16 06 02 arba 16 06 03, nerūšiuotos baterijos ar akumuliatoriai, kuriuose yra tos baterijos	0.000000	1.400000	0.000000	0.000000	0.000000	0.000000	1.400000
20 03 01	mėšios komunalinės atliekos	0.000000	0.030000	0.015000	0.000000	0.015000	0.000000	0.015000
15 01 02 02	kitos plastikinės pakuotės	0.005000	0.000000	0.000000	0.000000	0.000000	0.000000	0.005000

Fig. 54

In the pop-up window, click “Approve” to confirm the summary (Figure 55).

Do you really want to approve summary? [x](#)

[Cancel](#) [Approve](#)

Fig. 55

If PPWIS does not detect any deficiencies, the journal’s status will update to “Summary approved” (Figure 56). For detailed information about deficiencies refer to [5.4. “Deficiencies identified”](#).

Marijampolės padalinys		← Back	
Pasirinkite	Information	Journal	Summary
Informacija			
Waste generating site Marijampolės padalinys	Status Summary approved	Date of status 2022-03-04	
Reporting period 2021 III quarter	Accounting started 2020-01-01	Accounting ended -	

Fig. 56

5.3. Summary approval delay

If there is a delay in approving the waste generating accounting summary, you will have to indicate the reason for the delay when approving the summary. Enter the reason for the delay and select “Approve” (Figure 57).

Do you really want to approve summary? ✕

Please enter reason for delay to approve summary, first ✱
This field is required.

Cancel
Approve

Fig. 57

5.4. Deficiencies identified

After the waste generating accounting summary is formed, the document status changes to “Summary formed”. If PPWIS identifies deficiencies in the submitted for approval summary, the document status changes to “Deficiencies identified” and an additional section “Deficiencies identified” (Figure 58).

Kauno gamykla		← Back	
Pasirinkite	Information	Journal	Summary
Deficiencies identified			
Informacija			
Waste generating site Kauno gamykla	Status Deficiencies identified	Date of status 2022-07-04	
Reporting period 2022 III quarter	Accounting started 2022-02-01	Accounting ended -	

Fig. 58

In “Deficiencies identified” section you can view the information about the identified deficiencies (Figure 59).

Kauno gamykla		« Back		
Pasirinkite	Information	Journal	Summary	Deficiencies identified
Deficiencies identified				
Code	Name	Description		
ASZ11	Neigiamas likutis	Ataskaitinio laikotarpio pabaigoje atliekų likutis turi būti lygus nuliui arba teigiamas. Atlieka: 16 01 17 (ASZ11)		

Fig.59

6. Annual report

6.1. Annual waste generating accounting report formation

Annual reports of waste generation accounting for the previous calendar year are formed using PPWIS. All accounting data on waste generation or management is transferred to annual reports automatically from waste generating accounting journals and waste transport delivery notes.

The annual report of waste generating for the previous calendar year is submitted in PPWIS by April 1st of each year. If no waste was generated during the reporting year, the company or its separate division shall submit the annual waste generating report, which PPWIS forms, with the latest available data on waste balances, by the deadline specified in above.

The company must submit the annual waste accounting report using PPWIS before the termination of its activities, or until the de-registration of its activities. If the company ceases its activities or is de-registered during the year, the annual report of waste generating accounting is submitted for the period when the company was still operating.

The operator performing maintenance and repair of vehicles submits the annual report of waste generating accounting and the declaration of the operator performing technical maintenance and repair of vehicles in PPWIS. If the data, that must be specified in the declaration, changes the operator must correct the declaration and submit it together with the annual report of waste generating accounting for the previous year in PPWIS. For detailed information refer to 1.3.2 “Maintenance and repair of motor vehicles activities”.

These requirements are outlined in Clauses 47, 57, 59 of the Waste Generation and Management Accounting and Reporting Rules²⁸.

²⁸ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

Annual waste generating accounting report should be formed only after you check that summaries of all quarters are filled out with correct information and their status is “Summary approved”. The annual report²⁹ is formed in the “Waste generating accounting documents” section by clicking “New annual report” (Figure 60).

Waste maker: Kauno gamykla

Select: Waste generating site information, **Waste generating accounting documents**, Accompanying letter, Accumulated (kept) wastes

Waste generating accounting documents

New journal, **New annual report**

The reporting year: All, Status: All, Filter

Date of status	Type	Reporting period	Status
2022-07-04	Accounting journal and summary of waste generate	2022 III quarter	Summary is being formed

Preview

Fig. 60

In the pop-up window, click “Create” to form new annual report (Figure 61).

New annual report

The reporting year *

Cancel, **Create**

Fig. 61

The waste generating accounting report for the selected year will begin to form, the status of the report will change to “Formed”, and a new “Report” section will appear (Figure 62).

Pasirinkite: Information, **Report**

Informacija

Waste generating site Marijampolės padalinys	Status Formed	Date of status 2022-07-04
Reporting period 2021	Accounting started 2020-01-01	Accounting ended -

Fig. 62

²⁹ Annual waste generation accounting report formation and approval periods are outlined in Clause 48 of the Waste Generation and Management Accounting and Reporting Rules (refer to the latest version) <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

The report section “Produced waste” shows waste generating accounting information for the reporting year and includes – waste balances at the beginning and end of the period, the amount of waste generated and transferred (Figure 63).

Pasirinkite
Information
Report

Report
Submit

Produced waste
Waste transmitted for not waste manager

Code of waste	Name of waste	Dangerous waste	Balance at the beginning of year, t	Generated amount, t	Transmitted for waste manager, t	Transmitted for not waste manager, t	Total transmitted, t	Written off, t	Balance at the end of year, t
10 01 03	lakieji durplių ir neapdorotos medienos pelenai	No	0.000000	5.600000	0.000000	0.000000	0.000000	0.000000	5.600000
15 01 01	popieriaus ir kartono pakuotės	No	0.000000	0.230000	0.000000	0.000000	0.000000	0.000000	0.230000
15 01 03	medinės pakuotės	No	0.000000	1.500000	0.000000	0.000000	0.000000	0.000000	1.500000
15 01 10*	pakuotės, kuriose yra pavojingų cheminių medžiagų likučių arba kurios yra jomis užterštos	Yes	0.000000	0.040000	0.000000	0.000000	0.000000	0.000000	0.040000

Fig. 63

In the “Waste transmitted for waste manager” section of the report, information about the amounts of waste transferred to waste managers, sorted by waste codes (Figure 64), is provided.

Pasirinkite
Information
Report

Report

Produced waste
Waste transmitted for waste manager
Waste transmitted for not waste manager

Code of waste	Name of waste	Dangerous waste	Atliekų gavėjo įmonės/asmens kodas	Atliekų gavėjo pavadinimas	Atliekų gavėjo atliekų tvarkymo vieta	Waste treatment site address of waste recipient	Transmitted amount, t
20 03 01	mišrios komunalinės atliekos	No	141686027				0.750000

Fig. 64

Please note

Only one relevant waste generating accounting report can exist for the selected waste generating site and the selected reporting year.

Please note

Before starting to form the annual report, make sure that all statuses of the quarterly accounting journal summaries are set to “Summary approved”. If this step is not completed, you will not be able to form the annual report (Figure 65).

If waste producer ceases his activities during the year, then the annual report is submitted after operations are discontinued. In this case, the report is submitted after the quarterly summaries, during which the operations were ongoing, are formed and approved – from the start of the year until the termination of the operations (end of accounting).

If waste producer began activities during the year, then the report is submitted after summaries, during which the waste generating accounting was carried out are formed and approved – from the accounting start date until the end of the year.

Fig. 65

6.2. Annual waste generating accounting report submitting for assessment

The annual report of the waste generating accounting can be viewed by clicking “Submit” in the formed “Report” section (Figure 66).

Code of waste	Name of waste	Dangerous waste	Balance at the beginning of year, t	Generated amount, t	Transmitted for waste manager, t	Transmitted for not waste manager, t	Total transmitted, t	Written off, t	Balance at the end of year, t
10 01 03	lakieji durply ir neapdorotos medienos pelenai	No	0.000000	5.600000	0.000000	0.000000	0.000000	0.000000	5.600000
15 01 01	popieriaus ir kartono pakuotės	No	0.000000	0.230000	0.000000	0.000000	0.000000	0.000000	0.230000
15 01 03	medinės pakuotės	No	0.000000	1.500000	0.000000	0.000000	0.000000	0.000000	1.500000

Fig. 66

In the pop-up window, click “Submit” to confirm (Figure 67).

Please note

Before submitting the annual report, make sure that the annual report is formed correctly, i.e., whether data in the annual report corresponds to data in the relevant quarterly summaries, e.g. waste balance at the start with the Q1 waste balance at the start, balance at the end with the Q4 balance at the end. If you notice that these numbers do not match – re-form the quarterly summaries and re-form the annual report.

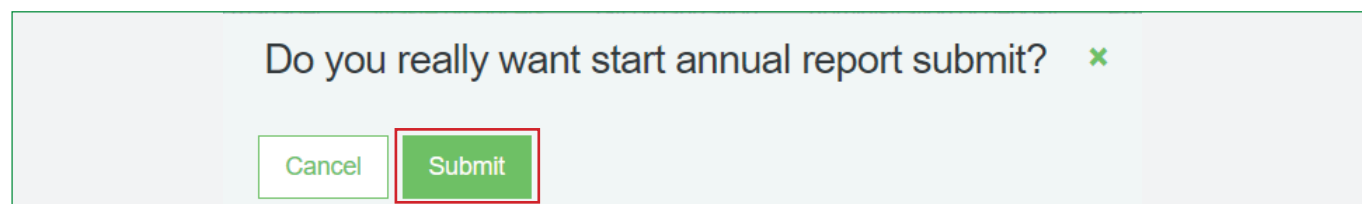


Fig. 67

After submitting the annual waste generating accounting report for approval, the status of the report changes to “Submitted for assessment” (Figure 68).

Pasirinkite		
	Information	Report
Informacija		
Waste generating site Marijampolės padalinys	Status Submitted for assessment	Date of status 2022-07-04
Reporting period 2021	Accounting started 2020-01-01	Accounting ended -

Fig. 68

Please note

The waste generating accounting report is evaluated by the specialists of the Environmental Protection Agency. After additional analysis is carried out, the status of the waste generating accounting report can be changed to “Accepted” or “Not accepted”.

6.3. Annual report not accepted

If the annual waste generating accounting report does not match requirements, the report is not accepted. As a result, an informational notice is sent to the company using PPWIS, along with indication of the deficiencies and/or inaccuracies that must be amended in the annual waste generating report.

The company must eliminate the deficiencies and/or inaccuracies identified in the annual waste generating report and re-submit it no later than within 20 working days from the day of receiving the informational notice.

If the deficiencies indicated in the annual waste generating accounting report are not the company fault and the company cannot eliminate these deficiencies, when re-submitting the annual waste generating accounting report, the company must inform the Environmental Protection Agency about this via PPWISS or by e-mail and provide supporting documents.

These requirements are outlined in Clauses 51, 52, 55 of the Waste Generation and Management Accounting and Reporting Rules³⁰ (refer to the latest version).

The submitted annual waste generating report may not be accepted if deficiencies are identified in the report – the status of the report will change to “Not accepted” and in the comments section you will see the reason why the report was not accepted (Figure 69).

Pasirinkite
Information
Report

Informacija

Waste generating site Alytaus filialas	Status Not accepted	Date of status 2022-06-29
Reporting period 2021	Accounting started 2021-06-01	Accounting ended 2022-06-07
Correction period 2022-07-27	The last change Sistema - 2022-06-29 00:00:00	

History of statuses

Date of status	Status	User	Comment
2022-06-29	Not accepted	Sistema	Atmesta imones prašymu gautu atlieku ataskaitos@gamta.lt. Tikslinio terminas: 2022-07-11
2022-06-07	Summary under assessment	Sistema	

Fig. 69

³⁰ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

6.4. Annual report editing

To clarify the data of the annual waste generating accounting report, the company must correct the data in the waste generating accounting journals, form new waste generating accounting summaries and re-submit the annual waste generating accounting report. When making changes in the waste generating accounting journals, it is necessary to indicate the reason for making these changes in PPWIS.

This requirement is outlined in Clause 58 of the Waste Generation and Management Accounting and Reporting Rules³¹ (refer to the latest version).

The economic entity can adjust the annual waste generating accounting report by himself if the status of the report is “Formed”, “Not accepted” or “Accepted”. The annual report is adjusted by making the necessary changes in the waste generating accounting journals and re-confirming the quarterly summaries and re-submitting the annual report.

If the status of the annual waste generating accounting report is “Submitted for assessment”, the waste producer will not be able to adjust the report. The waste producer must refer to the Environmental Protection Agency for the possibility of correcting the annual report submitted for evaluation. The status of the annual report returned for correction will change to “Not Accepted” and the necessary corrections can then be made.

In the annual waste generating accounting report, errors are corrected, and other amendments are made by adjusting the waste generating accounting journals of the relevant quarters. For detailed information refer to [2.7. “Editing/removing journal records”](#).

After corrections are made, re-form and re-approve the quarterly waste generating accounting summaries, then re-form and re-approve the annual report. For detailed information refer to [5.1. “Summary formation”](#) and [5.2. “Summary approval”](#), [6.1. “Annual waste generating accounting report formation”](#) and [6.2. “Annual waste generating accounting report submitting for assessment”](#).

³¹ Waste Generation and Management Accounting and Reporting Rules <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.398698/asr>

7. End of waste generating accounting

The accounting of waste generation in PPWIS can be ended if:

- the activities, due to which the company/division/department was obliged to carry out waste accounting, are ceased (refer to [1.1. “Who is obliged to carry out waste generating accounting?”](#))
- the economic entity’s operations are discontinued.

At the end of the waste generating accounting, the following steps in PPWIS must be completed:

1. Accumulated (kept) waste transferred and transferred waste accompanying letters completed (not relevant letters – cancelled).
2. Relevant quarterly waste generating accounting summaries formed and approved.
3. Annual waste generating accounting reports for the entire waste generating accounting period and each specific waste generating site – formed and approved. For detailed information refer to [6.1. “Annual waste generating accounting report formation”](#) and [6.2. “Annual waste generating accounting report submitting for assessment”](#).
4. The end of waste generating accounting in waste generating site data is indicated. For detailed information refer to [1.4. “Waste generating site records and their correction”](#).

In the list of waste generating sites, you will be able to view a waste generating site where waste generating accounting is no longer carried out. The waste generating accounting fulfillment period will be indicated for this waste generating site, you will also be able to view the waste generating accounting documents of the site, but you will no longer be able to create new accounting documents that are no longer fall within the accounting fulfillment period (Figure 69).

Waste maker

Waste generating sites

Waste management contracts

Waste generating sites

Register

Waste generating site name	Municipality	Location	Street	Beginning of accounting	End of accounting	
Vilniaus logistikos centras	Vilniaus m. sav.	Vilnius		2021-07-01	2022-03-31	Preview
Kauno gamykla	Kauno r. sav.	Akademija (Akademijos sen.)	Akacijų tak.	2022-02-01		Preview

Fig. 70

Please note

Make sure that in the event of termination of activities, no residual waste that has not been transferred to a waste manager is left in PPWIS (this can be checked in the “Accumulated (kept) waste” section, for detailed information refer to [4. “Accumulated \(kept\) wastes after waste transfer”](#)) and the residue waste is not reflected in the formed annual waste generating accounting report.