

## Wastedataflow Waste Finance Data Entry Guidance

### Introduction

These notes provide instructions for Welsh local authorities on the completion of the Waste Return.

This form is closely aligned to the CIPFA Service Reporting Code of Practice (formerly BVACOP), which is updated annually. In particular this form draws on the divisions of service set out in Section 3 of the SeRCOP (the Service Expenditure Analysis), Environmental Services.

### Question 153 – Other Disposal Costs

#### Trade

1. Disposal: include all costs incurred for the disposal to landfill of trade wastes
2. Income: include all income received for the to landfill disposal of trade wastes
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

#### Trade Recycling

1. Disposal: include the cost of disposal to landfill for any contaminants and rejects collected as part of the trade recycling service
2. Income: include all income received for the disposal to landfill of rejects from the trade recycling service
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

#### Other MSW

1. Disposal: include the cost of disposal to landfill of all Other MSW. **Include the costs of sweeping and removal of litter from land, litter bins, etc, collection of illegally fly-tipped rubbish, removal of dead animals and the removal of abandoned vehicles (as per SeRCOP these should be included under Street Cleansing (not chargeable to Highways)). As collected materials contribute to municipal waste arisings, disposal costs from these services must be included**
2. Income: Where applicable, include any income received (including via internal recharges) for the disposal of Other MSW
3. Notional Capital Charges: enter as per general guidance on page
4. Grants: record all grants as NEGATIVE

**Clinical**

1. Disposal: NHS Trusts should be covering the cost of disposal (via incineration) of contagious clinical waste. where applicable, include the costs for disposal of non-contagious /hygiene waste (but not separately collected Nappies/AHPs)
2. Income: if applicable, include income for the disposal of clinical waste
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

**Nappies (Including AHP)**

1. Disposal: Include costs of disposing of separately collected nappies and AHP. If collected co-mingled with household residual, costs can be included in Q143.
2. Income from Sale: Include any income received from the disposal of Nappy/AHP waste.
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

**Bulky**

1. Disposal: include the cost of disposal to landfill of bulky waste
2. Income: where applicable, include the income received to contribute towards disposal of bulky items
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

**Consultants Fees**

1. Collection: include any costs incurred by use of consultants for work conducted on the disposal of waste to landfill. **Do not include those for food waste and residual waste procurement programmes – these should be included in Q154**
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

**Completion of the form – general guidance**

Entries should cover only expenditure and income on waste collection and waste disposal as defined by SeRCOP.

The form should be completed on a non FRS17 basis.

The Total Cost (excluding notional capital) must equal that entered on the RO5 Form. Additional expenditure through external grants should be included in the return, highlighted in Question 155 and reconciled to the RO5 form in Question 157. Notional capital charges should be entered as in previous years and reconciled to the RO5 data in Question 157.

Apportionment of costs, where necessary, should be made relative to the tonnage data provided by authorities in their Wastedataflow returns, thereby giving greater surety of the data returned.

Where applicable, client management costs should be apportioned across service areas.

Do not include the costs of sweeping and removal of litter from land, litter bins, etc, collection of illegally fly-tipped rubbish, removal of dead animals and the removal of abandoned vehicles (as per SeRCOP these should be included under Street Cleansing (not chargeable to Highways)). However, as collected materials contribute to municipal waste arisings, disposal costs from these services must be included in Question 153.

All lines should include a recharged allocation of management and support services together with any central support services recharges. This is consistent with the CIPFA Service Reporting Code of Practice. Whenever there is a need to apportion costs over more than one division of service, reference should be made to CIPFA current guidance on the principles of cost apportionment contained in the Service Reporting Code of Practice.

ANY SECTION WHICH IS NOT APPLICABLE OR WHERE NO COST IS INCURRED SHOULD BE LEFT BLANK. INCLUSION OF A ZERO IN A BLANK CELL WILL AFFECT THE DATA COLLATION SPREADSHEET AND CAUSE BREAKDOWN COSTS (SUCH AS NATIONAL AVERAGES) TO BE INCORRECT.

### **Notional Capital Charges**

Local authorities are required to make capital charges to services. Where authorities do not hold this information at a sufficient level of detail, they should calculate a best estimate corresponding to each service line. As a minimum, capital charges should cover:

- the annual provision for depreciation, where appropriate;
- credit for amortisation of capital grants;
- loss on impairment of assets, i.e. unexpected downward adjustments to the value of assets caused, for example by major structural damage; and
- any deferred charges written to the council or police fund revenue account, such as those that arise where an asset is acquired or improved by an external body using money provided by the authority.

The aggregate of these elements should be recorded by service in the Notional Capital Charges column.