

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 154 – Procurement, Awareness & Enforcement

Procurement of food treatment

1. Cost / spend: include total cost spent on procurement of food waste treatment. Include both revenue (for example expenditure on consultants) and capital (such as investment in a site)
2. Notional Capital Charges: enter as per general guidance on page 1
3. Grants: record all grants as NEGATIVE

Procurement of residual treatment

1. Cost / spend: include total cost spent on procurement of residual waste treatment. Include both revenue (for example expenditure on consultants) and capital (such as investment in a site)
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Awareness

1. Cost / spend: include total cost spent on directly on awareness raising initiatives, including waste education programmes. Staff salaries should be included where appropriate.
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Enforcement

1. Cost / spend: include total cost spent on enforcement including officer costs
2. Income: include any income generated from enforcement activities (e.g. revenue raised from Section 46 fines)
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Enforcement – Cost of Disposal of Waste

1. Notional Capital Charges: Whilst the cost of disposal of fly tipped wastes etc is captured in question 153, where incurred, include any notional capital charges relevant to the disposal of only wastes collected from enforcement activities. Enter as per general guidance.
2. Grants: include any grants used for the disposal of wastes collected through enforcement activities. 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.

Document History and status

Revision	Date issued	Reviewed by / organisation	Approved by/ organisation	Date approved
V1.0	20/06/2013	WLGA	WLGA	20/06/2013