

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 155 – Grants

Sustainable Waste Management Grant

1. Revenue: include total revenue spend for SWMG
2. Capital: include total capital spend for SWMG

Note: the combined total of 1 & 2 must equal the total SWMG allocated to the authority

Single Revenue Grant (SRG)

1. Revenue: include total revenue spend for SRG
2. Capital: include total capital spend for SRG

Note: the combined total of 1 & 2 must equal the total SRG allocated to the authority

Regional Capital Access Fund

1. Capital: include the total capital spend as allocated to RCAF

Strategic Capital Investment Fund

1. Revenue: include total revenue spend (such as for consultants fees) for SCIF
2. Capital: include total capital spend for SCIF

Single Investment Fund

1. Revenue: include total revenue spend for SIF
2. Capital: include total capital spend for SIF

Zero Waste Places

1. Revenue: include total revenue spend for ZWP

2. Capital: include total capital spend for ZWP

Other Grants

1. Revenue: include total revenue spend for other grants
2. Capital: include total capital spend for other grants

Note: if other grants have been utilised, please state what these were in the comment box

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.