

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 150 – Other Collection Costs

Trade

Note: Include costs associated to residual waste only

1. Collection: include total gross costs incurred in the provision of a trade waste service i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including sacks, where used), payments to contractors and reprocessors. Where trade wastes are co-collected with household residual waste, appropriate apportionments should be made. **Do not include income the cost of transfer or disposal of trade waste – this should be entered in Q151 and Q153 respectively. Do not include costs incurred from Schedule 2 properties – these should be entered in Q141**
2. Income: include all income received from trade customers for the **collection** of trade waste. **Do not include income for the cost of transfer or disposal of trade waste – this should be entered in Q151 and Q153 respectively. Do not include income from Schedule 2 properties – these should be entered in Q141**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Trade Recycling

Note: Include costs associated to recyclables only

1. Collection: include total gross costs incurred in the provision of trade waste recycling service i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including sacks, where used), payments to contractors and reprocessors. Where trade wastes are co-collected with household recycle, appropriate apportionments should be made.
2. Income: include all income received from trade recycling customers.
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Other MSW

Note:

'Other MSW' is defined as any other collections undertaken by the Waste Collection Authority which contribute to municipal waste arisings (with the exception of cleansing activities as stated in the general guidance) and where an internal recharge is made. For example this might include services provided to other in-house departments such as parks, highways or housing maintenance (but ONLY where the authority is responsible and wastes are classed as municipal).

1. Collection: where applicable, include total gross costs incurred collecting other municipal wastes i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including sacks, where used), payments to contractors and reprocessors. Where other municipal wastes are co-collected with household recyclate, appropriate apportionments should be made
2. Income: include income from collecting other municipal wastes, including income received from internal recharges
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Clinical

1. Collection: include the costs of collecting contagious clinical waste on behalf of NHS Trusts. Also, where applicable, include the costs of collecting non-contagious /hygiene waste (but not separately collected Nappies/AHP)
2. Income: income received from recharges for collection of contagious clinical waste
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Nappies (Including AHPs)

Note: Only record costs where nappy and other AHP's are collected separately from residual waste and other clinical/hygiene waste and is sent for recycling.

1. Collection: Include the following costs:
 - Include costs of collecting Nappy and other AHP. The costs of these need not be apportioned out where they are co-collected with residual household waste; however, where applicable the cost of separate collections of these wastes should be included.

- Do not** include clinical and other hygiene / other offensive wastes.
Record these against 'Clinical'
2. Income: income received from recharges for collection of nappies and AHP.
 3. Notional Capital Charges: enter as per general guidance
 4. Grants: record all grants as NEGATIVE

Bulky

1. Collection: include total gross costs incurred in the provision of bulky waste service i.e. vehicles, crew, maintenance, fuel, depot costs, payments to contractors and reprocessors. Where bulky wastes are co-collected with household waste, appropriate apportionments should be made.
2. Income: Where applicable include any income received to contribute towards bulky collections
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 collections. **Do not include those for food waste and residual waste procurement programmes – these should be included in Q152**
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.

Document History and status

Revision	Date issued	Reviewed by / organisation	Approved by / organisation	Date approved
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