

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 151 – Other Transfer Costs

Trade

1. Transfer: include any costs incurred for the bulking / transfer of trade wastes prior to treatment or disposal
2. Income: include any income received from trade customers for the transfer of trade residual wastes
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Trade Recycling

1. Transfer: include any costs incurred for the bulking / transfer of trade recycling prior to further segregation
2. Income: include any income received from trade recycling customers for the transfer of trade residual wastes
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Other MSW

1. Transfer: include any costs incurred for the bulking / transfer of other MSW prior to further segregation or disposal
2. Income: include any income received from for the transfer of other wastes, including that from internal recharges
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Clinical

1. Transfer: include any costs incurred for the bulking / transfer of clinical and non-contagious /hygiene waste (but not separately collected Nappies/AHP) prior to disposal
2. Income: if applicable include any income received from the transfer of clinical waste prior to disposal
3. Notional Capital Charges: enter as per general guidance on page
4. Grants: record all grants as NEGATIVE

Nappy (Including AHP)

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. Transfer: include any costs incurred for the bulking / transfer of Nappy/AHP waste prior to Treatment/disposal. 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: if applicable include any income received from the transfer of Nappy/AHP waste prior to disposal
3. Notional Capital Charges: enter as per general guidance on page
4. Grants: record all grants as NEGATIVE

Bulky

1. Transfer: include any costs incurred for the transfer of bulky waste prior to reuse or disposal
2. Income: if applicable include any income received to contribute towards the transfer of bulky waste prior to preparation for reuse or disposal
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 transfer. **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.

Document History and status

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