

## **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 152 – Other Treatment Costs**

#### **Trade**

1. Treatment: include the costs of treating (e.g. via EfW) collected trade wastes
2. Income From Sale: include any income received to cover the cost of treating (e.g. via EfW) collecting trade wastes
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

#### **Trade Recycling**

1. Treatment: include the costs of either: sorting co-mingled materials at a MRF-type facility; or the segregation and bulking of materials sorted at kerbside
2. Income From Sale: include all income received from the sale of trade recyclate
3. Removal: if applicable, include the costs incurred where segregated recyclate has to be sold to reprocessors due to a negative value
4. Notional Capital Charges: enter as per general guidance
5. Grants: record all grants as NEGATIVE

#### **Other MSW**

1. Treatment: where applicable, include the costs of sorting recoverable wastes or treating (e.g. via EfW) residual-type wastes. Where applicable, include the costs of treating: street sweepings, litter from land, litter bins, etc, illegally fly-tipped rubbish, dead animals and abandoned vehicles (as per BVACOP collection of these should be included under Street Cleansing (not chargeable to Highways)). However, as collected materials contribute to municipal waste arisings, where treated (e.g. via EfW) costs from these services must be included.

2. Income From Sale: either: include income from the sale of recovered materials; or, include income (including via internal recharges) for the treatment (e.g. via EfW) of residual-type wastes
3. Removal: if applicable, include the costs incurred where segregated recyclate has to be sold to reprocessors due to a negative value
4. Notional Capital Charges: enter as per general guidance
5. Grants: record all grants as NEGATIVE

### **Clinical**

1. Treatment: where applicable, include the cost of treatment (i.e. incineration) for clinical waste and non-contagious /hygiene waste (but not separately collected Nappies/AHP)
2. Income From Sale: include any income received from the treatment (i.e. incineration) of clinical waste
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

### **Nappies (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. Treatment: Include the following costs:
  - Treating Nappy/ AHP waste to recover materials. 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.
  - Gate fee costs.

Do not include clinical and other hygiene / other offensive wastes. Record these against 'Clinical'.

2. Income from Sale: Include any income received from the treatment of Nappy/AHP waste.
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

### **Bulky**

1. Treatment: where applicable, include any costs incurred for either: the separation and preparation for reuse of recoverable items; or for the cost of treatment (e.g. via EfW) of non-recoverable materials
2. Income: if applicable, include any income received to contribute towards either: the separation and preparation for reuse of recoverable items; or for the treatment (e.g. via EfW) of non-recoverable materials
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 sorting and bulking of collected recyclate. **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**

<b>Revision</b>	<b>Date issued</b>	<b>Reviewed by / organisation</b>	<b>Approved by / organisatoin</b>	<b>Date approved</b>
20/06/2013		WLGA	WLGA	20/06/2013