

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 Best Value Accounting Code of Practice, which is updated annually. In particular this form draws on the divisions of service set out in Section 3 of the BVACOP (the Service Expenditure Analysis), Environmental Services.

Question 140 – Kerbside Collection Costs

Dry (incl. glass, paper, cans, plastic)

1. Collection Cost: include total gross costs incurred in the provision of kerbside recycling i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including sacks, where used), payments to contractors and reprocessors
2. Income: include income from sale of service related products to the public (e.g. recycling bags or replacement receptacles, if appropriate). **Do not include income from sale of recyclate – this is to be entered in Q142**
3. Notional Capital Charges – enter as per general guidance
4. Grants: record all grants as NEGATIVE

Organic (food waste)

1. Collection Cost: include total gross costs incurred in the provision of kerbside food waste collections i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including liners, where used), payments to contractors and reprocessors
2. Income: include income from sale of service related products to the public (e.g. liners or replacement receptacles if sold to the public). **Do not include income from sale of outputs of IVC / AD – this is to be entered in Q142**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Organic (green waste)

1. Collection Cost: include total gross costs incurred in the provision of kerbside green waste collections i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including single-use bags, where used), payments to contractors and reprocessors
2. Income: include income from sale of service related products to the public (e.g. bags or replacement receptacles if sold to the public). **Do not include income from sale of outputs of composting / IVC / AD – this is to be entered in Q142**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Organic (green/food waste)

1. Collection Cost: include total gross costs incurred in the provision of kerbside co-mingled food/green waste collections i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including liners for food or bags for green waste, where used), payments to contractors and reprocessors. **Authorities which provide separate containers for food and green wastes but co-collect materials on the same vehicle should enter their data here**
2. Income: include income from sale of service related products to the public (i.e. liners / bags if sold to the public, or replacement receptacles, if appropriate). **If applicable, do not include income from sale of outputs of IVC / AD – this is to be entered in Q142**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Residual (black bag or wheelie bin collection)

1. Include total gross costs incurred in the provision of domestic waste collection and disposal but not bulky household. The cost of co-collected trade wastes should be apportioned out and included in Q150. **Include the cost of collection from Schedule 2 premises, where serviced.**
2. Income: include income from sale of service related products to the public (i.e. bin bags or replacement receptacles, where appropriate). **Include income received from collection from Schedule 2 premises, where applicable.**
3. Notional Capital Charges: enter as per general guidance
4. Grants: should grants have been received for refuse collection services, record as NEGATIVE

Completion of the form – general guidance

Entries should cover only expenditure and income on waste collection and waste disposal as defined by BVACOP.

The form should be completed on an FRS17 basis.

The Total Cost must equal column (9) 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.

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 BVACOP 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 Best Value Accounting 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 Best Value Accounting 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.