

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 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
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

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 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.