

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 153 – Other Disposal Costs

Trade

1. Disposal: include all costs incurred for the disposal to landfill of trade wastes
2. Income: include all income received for the landfill disposal of trade wastes
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Trade Recycling

1. Disposal: include the cost of disposal to landfill for any contaminants and rejects collected as part of the trade recycling service
2. Income: include all income received for the disposal to landfill of rejects from the trade recycling service
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Other MSW

1. Disposal: include the cost of disposal to landfill of all Other MSW. **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)). As collected materials contribute to municipal waste arisings, disposal costs from these services must be included**
2. Income: Where applicable, include any income received (including via internal recharges) for the disposal of Other MSW
3. Notional Capital Charges: enter as per general guidance on page
4. Grants: record all grants as NEGATIVE

Clinical

1. Disposal: NHS Trusts should be covering the cost of disposal (via incineration) of contagious clinical waste. Where applicable, include the cost of disposal of non-contagious wastes. If collected co-mingled with household residual, costs can be included in Q143, however should authorities provide a separate service for the collection of non-contagious clinical waste (either in-house or externally contracted), disposal costs should be included here.
2. Income: if applicable, include income for the disposal of clinical waste
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Bulky

1. Disposal: include the cost of disposal to landfill of bulky waste
2. Income: where applicable, include the income received to contribute towards disposal of bulky items
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 disposal of waste to landfill. **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.