

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.

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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.

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

Question 141 – Kerbside Transfer Costs

Note

Costs of segregation of co-mingled recyclate and the bulking of kerbside sorted recyclate is defined as treatment for the purpose of this work. Transfer is defined as the process where materials are bulked prior to further handling or disposal. This might include bulking of food wastes prior to shipping to an out of county IVC treatment.

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

1. Transfer: where applicable, include the cost of bulking and transferring collected materials prior to further segregation. **Do not include the costs of segregation at a MRF or the bulking and baling of materials collected via kerbside collections, these are to be entered in Q142**
2. Income: where applicable include any income received for the transfer of collected dry recyclate for further processing
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Organic (food)

1. Transfer: where applicable, include the cost of bulking and transferring collected food wastes prior to further treatment. **Do not include the costs of treatment of materials collected at kerbside, these are to be entered in Q142**
2. Income: where applicable include any income received for the transfer of collected food wastes for further treatment
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Organic (green)

1. Transfer: where applicable, include the cost of bulking and transferring collected green wastes prior to further treatment. **Do not include the costs of treatment of materials collected at kerbside, these are to be entered in Q142**
2. Income: where applicable include any income received for the transfer of collected food wastes for further treatment
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Organic (green/food co-mingled)

1. Transfer: where applicable, include the cost of bulking and transferring collected co-mingled green/food wastes prior to further treatment. **Do not include the costs of treatment of materials collected at kerbside, these are to be entered in Q142. 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: where applicable include any income received for the transfer of collected co-mingled green/food wastes for further treatment
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Residual (black bag or wheelie bin collection)

1. Transfer: where applicable, include the cost of bulking and transferring collected residual wastes prior to disposal or further treatment. **Do not include the costs of treatment of materials, these are to be entered in Q142**
2. Income: where applicable include any income received for the transfer of collected residual wastes for further treatment
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Question 142 – Kerbside Treatment Costs

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

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 dry 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

Organic (food waste)

1. Treatment: include the costs of treating food wastes either via IVC or AD
2. Income From Sale: where applicable include any income received from the sale of treated food wastes
3. Removal: if applicable include the costs incurred where end users are paid to receive treated food waste due to a negative value of the final product
4. Notional Capital Charges: enter as per general guidance
5. Grants: record all grants as NEGATIVE

Organic (green waste)

1. Treatment: include the costs of treating green wastes via open windrow composting or IVC/AD if applicable
2. Income From Sale: where applicable include any income received from the sale of treated green wastes
3. Removal: if applicable include the costs incurred where end users are paid to receive treated green waste due to a negative value of the final product
4. Notional Capital Charges: enter as per general guidance
5. Grants: record all grants as NEGATIVE

Organic (green/food co-mingled)

1. Treatment: include the costs of treating co-mingled food/green wastes via either IVC or AD **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 From Sale: where applicable include any income received from the sale of treated co-mingled food/green wastes
3. Removal: if applicable include the costs incurred where end users are paid to receive treated co-mingled food/green waste due to a negative value of the final product
4. Notional Capital Charges: enter as per general guidance
5. Grants: record all grants as NEGATIVE

Residual (black bag or wheelie bin collection)

1. Treatment: include the costs of treating residual waste to reduce biodegradability. Where applicable, this includes the cost incurred where residual waste is stored to reduce biodegradability prior to landfill
2. Income From Sale: If applicable (such as through sale of a refuse derived fuel), include the income received from the sale of treated residual waste
3. Removal: If applicable, include the costs incurred where end users are paid to receive treated residual waste (such as refuse derived fuel)
4. Notional Capital Charges: enter as per general guidance
5. Grants: should grants have been received for treatment of residual waste, record as NEGATIVE

Question 143 – Kerbside Disposal Costs

Dry and Organic Wastes

1. Disposal: include the costs incurred for the disposal to landfill of rejects from the relevant activities of sorting at MRF / segregation and bulking of kerbside sort materials / treatment of organic wastes via IVC or AD
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Residual (black bag or wheelie bin collection)

1. Disposal: include the cost incurred for the disposal of all household and schedule 2 wastes. **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)) – these should be included in Q153**
2. Income: where applicable, include any income the authority receives for disposing of municipal waste. **Do not include income from trade waste collections – these are to be entered in Q153**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Question 145 – CA and Bring Collection Costs

Note

For the purposes of this work, cost of receiving wastes at CA sites is to be entered in Q146 – CA and Bring Transfer Costs. This has been done as technically, authorities and their contractors do not collect waste at CA sites.

Bring Sites

1. Collection: include the costs incurred for collection of materials from bring sites, whether conducted in-house or by a third party.
2. Income: if applicable, include any income paid by a third party for the collection of materials from an authority's bring site. **Do not include the income where authorities take responsibility for selling materials from bring sites – this is to be entered in Q147**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Question 146 – CA and Bring Transfer Costs

Civic Amenity Recycling

1. If applicable: include any costs incurred by the bulking and / or transfer of recyclate or green waste for further segregation / treatment
2. Income: If applicable, include any income received from the transfer of recyclate or green waste for further segregation / treatment. **Do not include the income from the sale of recyclate from CA sites – this is to be entered in Q147**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Civic Amenity Residual Collection

1. If applicable: include any costs incurred by the bulking and / or transfer of residual waste for treatment / disposal
2. Income: If applicable, include any income received from the transfer of residual waste for treatment / disposal
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Bring Sites

1. If applicable: include any costs incurred by the bulking and / or transfer of recyclate for further segregation
2. Income: If applicable, include any income received from the transfer of recyclate or green waste for further segregation / treatment. **Do not include the income from the sale of recyclate from Bring Sites – this is to be entered in Q147**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Question 147 – CA and Bring Treatment Costs**Civic Amenity Recycling**

1. Treatment: if applicable, include the costs of secondary sorting of CA site residual waste for further recovery of recyclate
2. Income From Sale: include all income received from the sale of dry recyclate received at CA sites
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

Civic Amenity Residual Collection

1. Treatment: if applicable, include the costs of treatment (such as via EfW) of residual wastes accepted at CA sites
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Bring Sites

1. Treatment: if applicable, include the costs of secondary sorting of materials collected via bring sites
2. Income From Sale: include all income received from the sale of dry recyclate recovered from bring sites
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

Question 148 – CA and Bring Disposal Costs

Civic Amenity Recycling

1. Disposal: where applicable, include the cost incurred for the disposal of contaminants / rejects from CA recycle
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Civic Amenity Residual Collection

1. Disposal: include the costs associated with the disposal direct to landfill of CA site residual waste. **Where applicable, do not include the costs of treatment of residual waste (e.g. via EfW) – this is to be entered in Q147**
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Bring Sites

1. Disposal: where applicable, include the cost of disposal of contaminants / rejects from bring site services
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Question 150 – Other Collection Costs

Trade

1. Collection: include total gross costs incurred in the provision of a trade waste service i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including sacks, where used), payments to contractors and reprocessors. Where trade wastes are co-collected with household residual waste, appropriate apportionments should be made. **Do not include income the cost of transfer or disposal of trade waste – this should be entered in Q151 and Q153 respectively. Do not include costs incurred from Schedule 2 properties – these should be entered in Q141**
2. Income: include all income received from trade customers for the **collection** of trade waste. **Do not include income for the cost of transfer or disposal of trade waste – this should be entered in Q151 and Q153 respectively. Do not include income from Schedule 2 properties – these should be entered in Q141**
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Trade Recycling

1. Collection: include total gross costs incurred in the provision of trade waste recycling service i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including sacks, where used), payments to contractors and reprocessors. Where trade wastes are co-collected with household recycle, appropriate apportionments should be made.
2. Income: include all income received from trade recycling customers.
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Other MSW

Note:

'Other MSW' is defined as any other collections undertaken by the Waste Collection Authority which contribute to municipal waste arisings (with the exception of cleansing activities as stated in the general guidance) and where an internal recharge is made. For example this might include services provided to other in-house departments such as parks, highways or housing maintenance (but ONLY where the authority is responsible and wastes are classed as municipal).

1. Collection: where applicable, include total gross costs incurred collecting other municipal wastes i.e. vehicles, crew, maintenance, fuel, depot costs, container costs (including sacks, where used), payments to contractors and reprocessors. Where other municipal wastes are co-collected with household recycle, appropriate apportionments should be made
2. Income: include income from collecting other municipal wastes, including income received from internal recharges
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Clinical

1. Collection: include the costs of collecting contagious clinical waste on behalf of NHS Trusts. Non-contagious wastes (such as adult incontinence pads) are classed as household waste and the 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 non-contagious waste should be included.
2. Income: income received from recharges for collection of contagious clinical waste
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Bulky

1. Collection: include total gross costs incurred in the provision of bulky waste service i.e. vehicles, crew, maintenance, fuel, depot costs, payments to contractors and reprocessors. Where bulky wastes are co-collected with household waste, appropriate apportionments should be made.
2. Income: Where applicable include any income received to contribute towards bulky collections
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 collections. **Do not include those for food waste and residual waste procurement programmes – these should be included in Q152**
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE.

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 waste 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

Bulky

1. Transfer: include any costs incurred for the bulking / transfer of clinical 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.

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 recycle
3. Removal: if applicable, include the costs incurred where segregated recycle 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 recycle 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 recycle. **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.

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

Question 154 – Procurement, Awareness & Enforcement**Procurement of food treatment**

1. Cost / spend: include total cost spent on procurement of food waste treatment. Include both revenue (for example expenditure on consultants) and capital (such as investment in a site)
2. Notional Capital Charges: enter as per general guidance on page 1
3. Grants: record all grants as NEGATIVE

Procurement of residual treatment

1. Cost / spend: include total cost spent on procurement of residual waste treatment. Include both revenue (for example expenditure on consultants) and capital (such as investment in a site)
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Awareness

1. Cost / spend: include total cost spent on directly on awareness raising initiatives, including waste education programmes. Do not include the salaries of waste awareness / education officers
2. Notional Capital Charges: enter as per general guidance
3. Grants: record all grants as NEGATIVE

Enforcement

1. Cost / spend: include total cost spent on enforcement including officer costs
2. Income: include any income generated from enforcement activities (e.g. revenue raised from Section 46 fines)
3. Notional Capital Charges: enter as per general guidance
4. Grants: record all grants as NEGATIVE

Enforcement – Cost of Disposal of Waste

1. Notional Capital Charges: Whilst the cost of disposal of fly tipped wastes etc is captured in question 153, where incurred, include any notional capital charges relevant to the disposal of only wastes collected from enforcement activities. Enter as per general guidance.
2. Grants: include any grants used for the disposal of wastes collected through enforcement activities. Record all grants as NEGATIVE

Question 155 – Grants

Sustainable Waste Management Grant

1. Revenue: include total revenue spend for SWMG
2. Capital: include total capital spend for SWMG

Note: the combined total of 1 & 2 must equal the total SWMG allocated to the authority

Regional Capital Access Fund

1. Capital: include the total capital spend as allocated to RCAF

Strategic Capital Investment Fund

1. Revenue: include total revenue spend (such as for consultants fees) for SCIF
2. Capital: include total capital spend for SCIF

Single Investment Fund

1. Revenue: include total revenue spend for SIF
2. Capital: include total capital spend for SIF

Zero Waste Places

1. Revenue: include total revenue spend for ZWP
2. Capital: include total capital spend for ZWP

Other Grants

1. Revenue: include total revenue spend for other grants
2. Capital: include total capital spend for other grants

Note: if other grants have been utilised, please state what these were in the comment box

Question 156 – RO Form Data

Gross Expenditure

Total Income

Specific and Government Grants

Please enter all above figures in line with the authority's RO5 form

Question 157 - RO Form Reconciliation

The top section (in the box) is self-populated from the responses to questions 140 to 156. Where the totals of these figures differ to those on the RO5 form, please indicate the cause of the difference using the boxes provided.