

**<Council Name>
Additional Information - Highways Infrastructure (21)
31-Mar-11**

Highways Infrastructure Assets

Refer to the L Pack guidance and the WGA timetable paper "Accounting for Highways Infrastructure Assets in the Local Authority Sector on a Depreciated Replacement Costs Basis: Interim Accounting Arrangements for the Period up to 2012-13". This paper is available on the WGA page of the HM Treasury; DCLG; Scottish Government; and Welsh Assembly Government websites, and is based on the decisions made by the CIPFA Project Implementation Steering Group (PISG).

The original timetable required an audit review of GRC data in the 2010-11 Return. However, given the resources and cost involved in auditing the data in this era of substantially tighter public spending, the first audit review has been delayed until the more complete and full dry run year, 2011-12. This should not detract from the worth of the Highways Infrastructure work and the improved services and efficiency savings that will result. We stress the importance of providing the data below to the same quality that would have been given had the audit review been going ahead, given the size and complexity of the task, and so that the momentum of the work is maintained.

All estimates should be calculated on the basis set out in the CIPFA Code of Practice on Transport Infrastructure Assets - Guidance to Support Asset Management, Financial Management and Reporting (published March 2010).

Web-links:

- Code and information on it's development (CIPFA): <http://www.cipfa.org.uk/pt/infrastructure/index.cfm>
- Supporting materials and spreadsheet calculation templates (CIPFA): <http://www.cipfa.org.uk/pt/infrastructure/support.cfm>
- WGA timetable paper and guidance (HM Treasury): http://www.hm-treasury.gov.uk/wga_guidance_index.htm

IMPORTANT: Figures should be rounded to **thousands (£'000s)**, and the 2010-11 figures in PP&E that feed into the Balance Sheet should still be Historic Cost in the L Pack and Statement of Accounts. Columns D, G and J **MUST** have a value in order for the Pack validations to pass. If you are a body that does not have Highways Infrastructure, or if you are unable to obtain the data to complete certain mandatory cells, please enter zeros in order for your Pack to validate. Please provide an explanation to support the entry of zero balances.

This is for information purposes only, and is to capture the progress being made by local authorities on revaluing their Highways Infrastructure Assets for Gross Replacement Cost (GRC) and Depreciated Replacement Cost (DRC). Please be aware that in many cases local authority staff outside of the central finance team, such as asset management and engineering staff, are undertaking this work.

DATA REQUIRED: GRC, DRC & lands data estimates

[These figures will be used as prior year comparatives in the 2011-12 full dry-run year (para 15 & 16 of WGA timetable paper)]

Highway Asset Types: (Level 1 categories defined in Table 4.1 "Classification of highway assets", para 4.2.3, pgs 24 to 26, of the transport Code)

Gross Replacement Cost (GRC) estimate	Underlying calculation basis (select from drop-down list)
£'000	
Carriageway	1,152,082
Footways + cycletracks	115,114
Structures ¹ (DRC not required)*	69,233
Lighting ¹	15,936
Traffic management ¹	7
Street furniture ¹	10
Land ¹	
Total	1,352,382

GRC less Depreciation (DRC)	
Depreciation	DRC estimate
£'000	£'000
	-
	-
	-
	-
	-
	-
	-
NA	-

Estimated percentage of work completed
%

Rounding Validation check:

You have reported more than £1 bn of GRC data, please ensure this is correct, and that you have not failed to round to thousands.

¹ These values are not populated from this spreadsheet

* Structures depreciation data is not required in 2010-11 as the Structures DRC toolkit was not available at the time of preparation of the L Pack.

Please provide an explanation of the plans and progress on the valuation work, including any comments you have in respect of the above. (Please keep within the space provided):