

Levy Apportionment**Based on Full Year 2020/21 tonnages**

2022/23	Tonnage Based Cost		Recycling Credit Cost		Population Based Cost		Abatement	Total	Audit Adjustment	Grand Total
	Tonnes 1	£	Tonnes 2	£	No. 3	£	£	£	£	
Knowsley	59,196	5,923,506	7,270	505,352	152,452	2,180,855	169,679	8,779,391	-478	8,778,913
Liverpool	190,467	19,059,150	16,954	1,178,550	500,474	7,159,375	-110,402	27,286,673	-1,570	27,285,103
St Helens	56,005	5,604,197	16,296	1,132,790	181,095	2,590,598	47,383	9,374,968	-447	9,374,521
Sefton	103,536	10,360,310	22,747	1,581,216	275,899	3,946,787	-10,901	15,877,412	-867	15,876,545
Wirral	122,278	12,235,725	12,809	890,364	324,336	4,639,687	-95,758	17,670,018	3,362	17,673,380
	531,483	53,182,888	76,076	5,288,271	1,434,256	20,517,302	0	78,988,461	0	78,988,461

NB: Audit Adjustment is due to an error in the 21/22 Levy Calculation where 17t of 3rd party recycling relating to Wirral was omitted. This was discovered during the internal audit process and the adjustment made to this year's levy to compensate for the error as agreed with Internal Audit.

Tonnes 1 – these are the tonnes delivered by District Councils to the Authority's RRC (residual) and WMRC (recycled). The year 2020/21 is the last complete year available for the tonnage (we are still part way through 2021-22) and so it's the year used to allocate the estimated tonnage costs in the next column.

Of the tonnage-based costs – this is based in estimated tonnages that will be delivered in 2022-23 compared with rates set out in the Authority's contracts – to provide an estimated cost – the tonnages are allocated according to the Tonnages in the column headed Tonnage 1.

A similar principle applies to the tonnages recorded for recycling credits, which are then used to allocate the estimated tonnages for Recycling Credits in 2022-23.

The population is taken at the midpoint of the year and is used to allocate all the other non-direct delivery related costs, estimated for the year 2022-23, including the cost of the Authority and its administration, the costs of managing HWRCs, the costs of managing closed landfill sites, as well as the costs of education, re-use and recycling schemes and the community fund.

The abatement is the mechanism in the Levy which is used to 'catch-up' over or under estimates of tonnages from Councils. So, if in a budget year a council proposes providing 30,000 tonnes and it turns out afterwards that they eventually provided 31,000 tones, then they receive an additional charge, similarly if they had provided only 29,000 tonnes, they would receive a reduction in the charge. The abatement is a mechanism to contribute towards the fairness of the Levy.

The adjustment reflects a one-off amendment to the levy from the prior year, where Internal Audit identified a 17-tonne error within the 3rd party Charitable recycling credits, the adjustment corrects the error.