

COUNCIL _____

2009/2010 Expenditure

GENERAL GRANT - EXPENDITURE PRO-FORMA (i.e. EXCLUDING ALL CAPITAL RELATED EXPENDITURE)

	KEY SERVICES	NET EXPENDITURE	CAPITAL CHARGES (DEPRECIATION)	AMORTISATION OF CAPITAL GRANTS	ADJUSTED NET EXPENDITURE
	Column A	Column B	Column C	Column D	Column E
1	Net Cost of Services				
2	Net Bank Interest +/-				
3	Adjusted Net Cost of Services (Sub-total rows 1 to 2)				
4	Tourism				
5	Community Services				
6	Other Cleaning				
7	Waste Collection				
8	Economic Development				
9	Other Services (row 3 minus sum of rows 4 to 8)				
10	TOTALS				

NOTES FOR COMPLETING THIS FORM

Column B - NET EXPENDITURE:-

Row

- 1** Insert net cost of services (per uncertified abstract of accounts for 2009/2010) i.e. from the row entitled 'Continuing Operations' sub-total in your Income and Expenditure Analysis (Proforma No.2)
- 2** Insert interest payable and similar charges including Gains or Losses on the repurchase or early settlement of borrowing minus Interest and Investment Income.
- 3** Insert adjusted net cost of services (i.e. sum of rows 1 and 2).
- 4**)
- 5**)
- 6**) Insert **net** cost of service provision (from Income and Expenditure Analysis) **for each of rows 4 to 8.**
- 7**)
- 8**)
- 9** Insert net cost of all other services - this should equal row 3 LESS the sum of rows 4 to 8.

Column C - CAPITAL CHARGES

Insert total charge for depreciation against row 1.
Insert individual charge for depreciation against each key service.
(In addition to depreciation, any impairment charges should be included)
Figure required to credit back amortised grant to cost of services.

Column D - AMORTISATION OF CAPITAL GRANTS

Figure required to credit back amortised grant to cost of services.

Column E - ADJUSTED NET EXPENDITURE

equals Column B, less Column C plus Column D.