



Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	HOIST CHAMFLOWER PARISH COUNCIL 8021/49	
BOX NO	4	£
(b) Figure in 2017 column		1800
(a) Figure in 2016 column		1161
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		639

Reasons (as many as are applicable)	Amount £
Reason 1 PREVIOUS CLERK RESIGNED PART THROUGH A YEAR, CONSEQUENTLY PAYMENT OF A CLERK IN YR 2016 WAS PROPORTION OF £800	639
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	639
(f) Unexplained amount £ of total variance at (d - e)	
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	