



Suggested layout for explanations of individual variances

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

Authority name and reference	MIDDLE 204 PARISH COUNCIL SON 187	
BOX NO	4. STAFF COSTS	£
(b) Figure in 2017 column		3805
(a) Figure in 2016 column		2941
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		864

Reasons (as many as are applicable)	Amount £
Reason 1 THE CLERK WAS GIVEN 2 EXTRA HOURS PER WEEK TO REFLECT EXTRA RESPONSIBILITIES	840.00
Reason 2 INCLUDING TRANSPARENCY CODE AND ADMINISTERING ASSETS	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	840.00
(f) Unexplained amount £ of total variance at (d - e)	24.00
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.8%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES