



Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	BROADWOODKELLY PARISH COUNCIL DVNO66	
BOX NO	BOX 4 STAFF COSTS	£
(b) Figure in 2017 column		351
(a) Figure in 2016 column		812
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		- 461

Reasons (as many as are applicable)	Amount £
Reason 1 The clerk resigned and submitted an invoice for 319 this has not yet been paid and is to be paid early in new financial year	(319)
Reason 2 In 2016 additional hours worked came to £189 and in 2017 the total paid was £100	(89)
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	(408)
(f) Unexplained amount £ of total variance at (d - e)	(53)
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	7%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES