**Suggested layout for explanations**

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

|  |  |
| --- | --- |
| Line 10 | **£** |
| Figure in This Year column | 47,230 |
| Figure in Last Year column | 1,230 |
| Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease | +46000 |
|  |  |
| **Reasons (as many as are applicable)** | **Amount****£** |
| Reason 1 | £45000 invoice from MCC for Toilet SLA awaiting authorisation from payment from Full Council upon receipt of amended SLA  |
| Reason 2 | £1000 invoice from MCC for Matinee theatre performance for primary schools awaiting authorisation for payment from Full Council  |
| Reason 3 | Insurance and membership pre-payments |
| Reason 4 |  |
| Unexplained |  |
| Confirm unexplained amount is less than 15% of Last Year figure | +3739% |