**Suggested layout for explanations**

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

|  |  |
| --- | --- |
| Line 4 | **£** |
| Figure in This Year column | 58,770 |
| Figure in Last Year column | 50,447 |
| Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease | -8323 |
|  |  |
| **Reasons (as many as are applicable)** | **Amount****£** |
| Reason 1 | Pay award of £1925 on every pay scale finalised in October 2022, leading to 7 months back pay |
| Reason 2 | NI amounts altered in July 2022 |
| Reason 3 | Successful appraisal of TC/RFO lead to pay scale increase in Dec 2022 |
| Reason 4 |  |
| Unexplained |  |
| Confirm unexplained amount is less than 15% of Last Year figure | +16%  |