

## Explanation of variances – pro forma

Name of smaller authority: **MANUDEN**  
 County area (local councils and parish meetings only): **ESSEX**

Insert figures from Section 2 of the AGAR in all **Blue highlighted boxes**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	11,266	11,417				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	9,920	10,350	430	4.33%	NO		
3 Total Other Receipts	3,106	5,143	2,037	65.58%	YES		Please see attached letter
4 Staff Costs	3,500	3,650	150	4.29%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,376	9,327	-49	0.52%	NO		
7 Balances Carried Forward	11,416	13,933			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,417	13,933				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments at	3,200	3,200	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable