

## Explanation of variances – pro forma

Name of smaller authority: **NORTH SOMERSET LEVELS INTERNAL DRAINAGE BOARD**

County area (local councils and parish meetings only): \_\_\_\_\_

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

<b>Section 2</b>	<b>2016/17 £</b>	<b>2017/18 £</b>	<b>Variance £</b>	<b>Variance %</b>	<b>Detailed explanation of variance (with amounts £)</b>
<b>Box 2</b> <i>Precept or Rates and Levies</i>	570,644	570,110	(534)	-0.1%	N/A
<b>Box 3</b> <i>Total other receipts</i>	14,437	13,682	(755)	-5.2%	N/A
<b>Box 4</b> <i>Staff costs</i>	75,154	76,676	1,522	+2%	N/A
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	0	0	0	0%	N/A
<b>Box 6</b> <i>All other payments</i>	475,207	403,795	(71,412)	-15.0%	See over
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	43,898	43,898	0	0%	N/A
<b>Box 10</b> <i>Total borrowings</i>	0	0	0	0%	N/A
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:  N/A				

## Detailed Explanation of Variances

### Expenditure :

2016-17	2017-18	Variance £	Variance %
475,207	403,795	-71,412	-15.0% [15.03%]

Please note : all figures below have been rounded to the nearest £100

### **Reductions in Expenditure over £1K per Exp category**

1 Engineering Fees : -£25.7K reduction due to efficiency savings resulting in fewer hours paid.

2 Works on watercourses / structures down by £37.8K

Reasons|:

- a) General Maintenance : £17.9K reduction due to various delays to programme of works, including adverse weather / ground conditions
- b) Annual Keetching Works : reduced by £8.4K on awarding of new contract
- c) Minor Improvement Schemes and Replacement of Structures : reduced by £5.5K  
None carried out this year, due to delays on planned works with works deferred to next year and future years.
- d) Emergency Works : £6K reduction as none required this year.

3 Data Management : reduced by £6.4K as 2017-18 saw last 6 months of 2-year contract.

### **Above reductions total -£69.9K**

Other reductions in expenditure, all under £1K, came to £5.1K, giving grand total reductions of -£75K.

### **Increases in Expenditure**

Total increases in expenditure [*EA Precept £2K + all others £1.6K*] added up to £3.6K which, together with the reductions of £75K, resulted the overall nett reduction of £71.4K as shown.