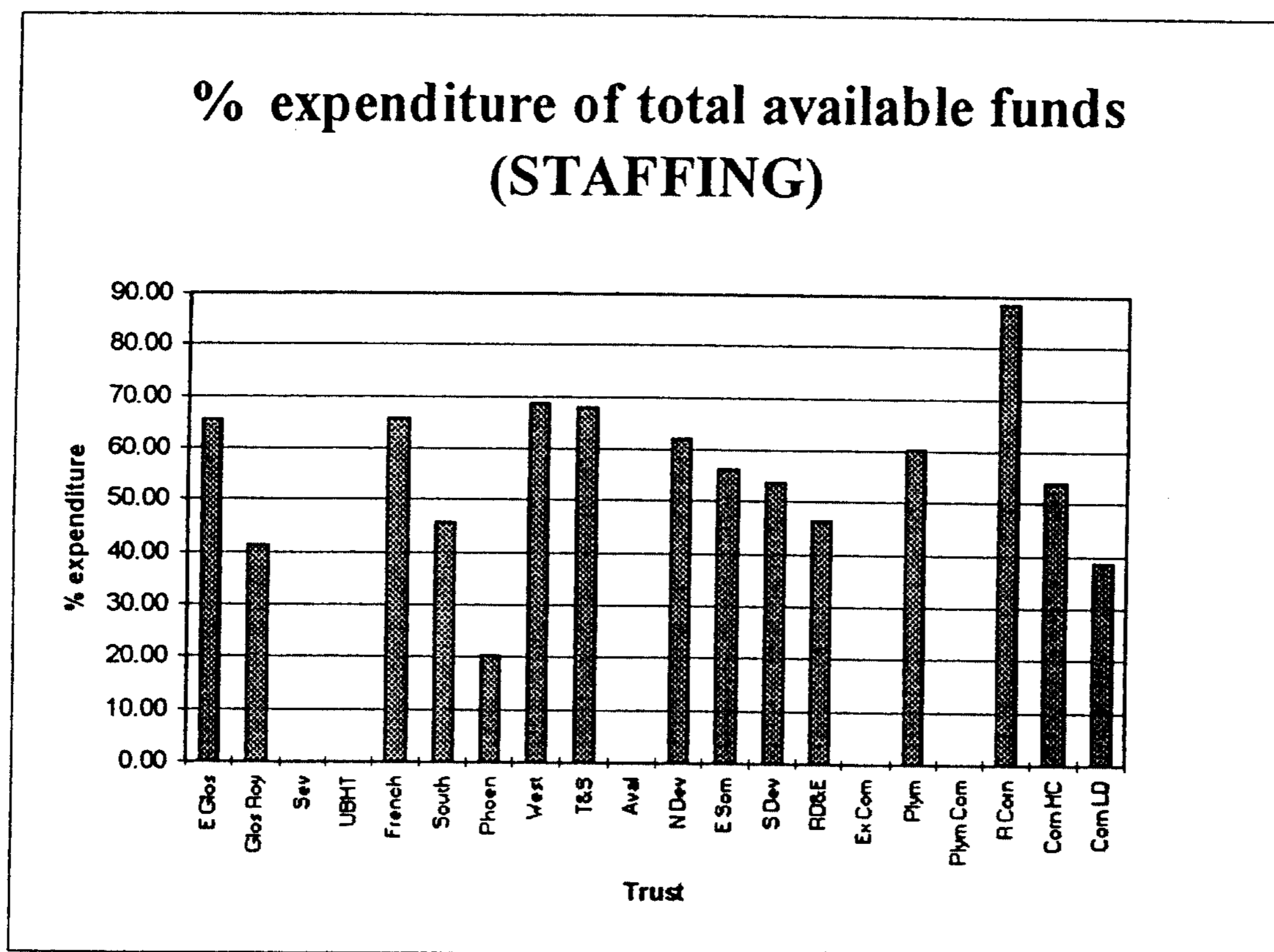


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Key: Gloucestershire Royal and Severn Trusts-combined budgets
 UBHT-details not reported
 Avalon-no report received
 Royal Devon & Exeter and Exeter Community Services-combined budgets
 Plymouth Community Services- no report received

A number of trusts have underspent during 1993/94 and are in the process of negotiating these to be carried forward.

Staffing



This year continues to see some variation in staffing expenditure. In general, staffing accounts for some 50% or more of local budgets, an improvement on last year. The exceptions to this, reflect areas where the employment of audit staff has been delayed until mid-year.

The variation that does exist, can in the main, be explained by whether trusts are supporting just audit staff, audit staff and MDI staff, information and medical records staff and other support clerks, in departments such as Radiology and Pathology.