

APPENDIX 2 - VARIANCE EXPLANATION

Directorates Variances Summary					Variances and individual team movements greater than £50,000
Directorate		Period 2 Variance £	Period 3 Variance £	Movement	Main Variances Explanation
<u>Finance & Resources</u>					
	Assets and Property	0	(214,999)	(214,999)	The variance is mainly due to a favourable rent review in Investment Properties.
	Commercial Services	0	52,423	52,423	
	Finance	0	(26,489)	(26,489)	
		0	(189,065)	(189,065)	
<u>Economy, Planning and Place</u>					
	Communication & Customer Services	0	(58,626)	(58,626)	The favourable variance relates to a net staffing saving across the teams.
	Planning	0	(89,055)	(89,055)	The favourable variance relates to vacant posts not yet filled within the teams.
	Regeneration & Economic Development	0	0	0	
	Regulatory Services	0	199,390	199,390	The adverse variance relates mainly to the forecasted underachievement of vacant credit.
		0	51,708	51,708	
<u>Housing, Communities & Environment</u>					
	Community Services	0	276,715	276,715	There is a forecast non-achievement of the staffing restructure saving. A case for collaboration is underway for 2026-27, commencing with a number of the senior establishment posts.
	Environmental Services	0	834,336	834,336	There is a forecasted underachievement in income of £0.475 million against a budgeted income of £1.837 million.
	Housing Services	0	0	0	Following a review, these income targets are unrealistic within waste and will be amended going forward. Additionally, there are unbudgeted agency costs over and above vacant posts and a vacancy credit budget not expected to be met, both totalling £0.385 million.
		0	1,111,051	1,111,051	
<u>Democracy, Law & People</u>					
	Legal Services & Information Governance	0	(36)	(36)	
	Democratic Services & Elections	0	12,024	12,024	
	HR Services	0	19,712	19,712	
		0	31,700	31,700	
<u>Strategy & Corporate Services</u>		0	61,003	61,003	The adverse variance relates to a Transformation Saving unlikely to be saved in this team doirectly.
Directorates Total		0	1,066,398	1,066,398	
<u>Housing Revenue Account</u>		0	(1,835,541)	(1,835,541)	Within the HRA, approximately 40 new posts have been created this year and these are not expected to be filled immediately resulting in a favourable forecast.