

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2010 / 2011**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE**

AS AT	31 March 2011	ANNUAL BUDGET	YEAR TO DATE			OUT-TURN		
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
<b>ACCOUNTING PERIOD 12</b>		£'000	£'000	£'000	£'000	£'000	%	
HEAD OF ASSET MANAGEMENT AND OPERATIONS		17,239	17,239	21,544	4,305	23,009	5,770	33.5%
HEAD OF PLANNING AND SUSTAINABLE DEVELOPMENT		3,683	3,683	2,542	(1,141)	2,610	(1,073)	(29.1%)
OPERATIONAL SUPPORT MANAGER		1,124	1,124	987	(137)	(0)	(1,124)	(100.0%)
ECONOMIC DEVELOPMENT PROJECT DIRECTOR		5,712	5,712	5,234	(478)	5,288	(424)	(7.4%)
<b>TOTAL BUDGET</b>		<b>27,758</b>	<b>27,758</b>	<b>30,308</b>	<b>2,550</b>	<b>30,908</b>	<b>3,150</b>	<b>11.3%</b>

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AS AT	31 March 2011	ANNUAL BUDGET	YEAR TO DATE			OUT-TURN		
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
<b>ACCOUNTING PERIOD 12</b>		£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		22,501	22,501	21,292	(1,209)	21,985	(516)	(2.3)%
PROPERTY COSTS		5,485	5,485	6,595	1,110	5,759	275	5.0%
ADMINISTRATION COSTS		1,321	1,321	5,526	4,205	1,355	34	2.6%
TRANSPORT COSTS		3,886	3,886	3,451	(435)	3,799	(87)	(2.2)%
SUPPLIES & SERVICES		13,600	13,600	13,224	(376)	14,783	1,183	8.7%
TRANSFER PAYMENTS		3,359	3,359	3,244	(116)	3,438	79	2.3%
TOTAL		10,804	10,804	12,273	1,469	11,700	896	8.3%
<b>GROSS EXPENDITURE</b>		<b>60,956</b>	<b>60,956</b>	<b>65,604</b>	<b>4,649</b>	<b>62,818</b>	<b>1,863</b>	<b>3.1%</b>
LESS: INCOME								
GOVERNMENT GRANTS		(155)	(155)	(730)	(575)	(377)	(222)	143.2%
OTHER GRANTS		158	158	34	(124)	10	(149)	(93.7)%
FEES & CHARGES		(17)	(17)	(18)	(1)	(18)	(1)	3.3%
RECHARGES		(22,089)	(11,095)	(11,301)	(206)	(18,401)	3,688	(16.7)%
OTHER INCOME		(11,095)	(22,089)	(23,282)	(1,193)	(13,125)	(2,030)	18.3%
<b>TOTAL INCOME</b>		<b>(33,198)</b>	<b>(33,198)</b>	<b>(35,297)</b>	<b>(2,099)</b>	<b>(31,911)</b>	<b>1,287</b>	<b>(3.9)%</b>
<b>NET EXPENDITURE</b>		<b>27,758</b>	<b>27,758</b>	<b>30,308</b>	<b>2,550</b>	<b>30,908</b>	<b>3,150</b>	<b>11.3%</b>

VIREMENT PROPOSALS  
None this cycle

REVENUE MONITORING VARIANCE NOTES  
**Employee Costs**

FORECAST  
VARIANCE  
£'000

The Directorate carried a number of vacancies throughout the year and did not fill them. This was the case across all services, with the Architectural Design, Surveying and Planning sections having the largest variances. (1,209)

**Property Costs**

Rent for the AECC offices has been restated as a cost and recharge rather than being netted off. Grounds works carried out for Roads was charged here but budgeted for under Supplies and Services. 1,110

**Administration Costs**

The bulk of this variance is accounted for by internal recharges within Roads Maintenance and Facilities Management and is offset by internal recharges. Overspends within Economic Development and Directorate Support were the other main sources of variance. 4,205

**Transport Costs**

The cost of vehicle maintenance work contracted to third parties and the cost of vehicle operating leases were both below budget for the year. (435)

**Supplies & Services**

Winter maintenance costs exceeded budget due to the early incidence of severe conditions. Savings were made in other Services in the use of external consultants and commissioning services. (376)

**Transfer payments**

The budget included a contribution to Glenkraft which was not made. Events subvention costs were also below budget. (116)

**Capital Financing**

Loans fund instalment payments were increased for the year to mitigate the future impact of disposing of old vehicles. 1,469

**Government Grants**

An award of £351K was made by the Scottish Government in respect of winter maintenance and pothole repairs. An additional £117K has been carried forward from a similar award for 2009/10. (575)

**Other Grants & Contributions**

Other contributions to the Public Transport Unit and recoveries for Roads works from the public sector were not reflected in the budget. (124)

**Recharges**

Rent for the AECC offices has been restated as a cost and recharge rather than being netted off. Income from EC&S for the provision of School Catering was budgeted for but did not materialise. Some of the shortfall was met from EP&M contingencies and transfer of budget from EC&S, leaving the Service with a £410K overspend. (206)

**Other Income**

Recharges to outside parties for Architectural Design work was £2.7M below budget due to lower levels of capital expenditure. Planning application and building warrant income exceeded budget due to a number of large applications being received. (1,193)

2,550

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2010 / 2011

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE  
HEAD OF ASSET MANAGEMENT AND OPERATIONS

AS AT	31 March 2011	ANNUAL BUDGET	YEAR TO DATE			OUT-TURN		
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
<b>ACCOUNTING PERIOD 12</b>		£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		14,594	14,594	13,705	(889)	14,023	(571)	(3.9)%
PROPERTY COSTS		5,443	5,443	6,350	907	5,524	80	1.5%
ADMINISTRATION COSTS		749	749	4,814	4,065	796	47	6.3%
TRANSPORT COSTS		3,760	3,760	3,314	(446)	3,658	(102)	(2.7)%
SUPPLIES & SERVICES		10,537	10,537	10,621	84	11,523	986	9.4%
TRANSFER PAYMENTS TOTAL		0	0	0	0	0	0	0.0%
CAPITAL FINANCING COSTS		10,113	10,113	11,582	1,469	11,104	991	9.8%
<b>GROSS EXPENDITURE</b>		<b>45,196</b>	<b>45,196</b>	<b>50,386</b>	<b>5,190</b>	<b>46,628</b>	<b>1,432</b>	<b>3.2%</b>
LESS: INCOME								
GOVERNMENT GRANTS		0	0	(522)	(522)	(0)	(0)	0.0%
OTHER GRANTS & CONTRIBUTIONS		0	0	(80)	(80)	7	7	0.0%
INTEREST		0	0	(0)	(0)	0	0	0.0%
RECHARGES		(17,871)	(10,085)	(10,297)	(212)	(13,540)	4,331	(24.2)%
OTHER INCOME		(10,085)	(17,871)	(17,943)	(71)	(10,086)	(0)	0.0%
<b>TOTAL INCOME</b>		<b>(27,957)</b>	<b>(27,957)</b>	<b>(28,842)</b>	<b>(885)</b>	<b>(23,618)</b>	<b>4,338</b>	<b>(15.5)%</b>
<b>NET EXPENDITURE</b>		<b>17,239</b>	<b>17,239</b>	<b>21,544</b>	<b>4,305</b>	<b>23,009</b>	<b>5,770</b>	<b>33.5%</b>

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

A number of vacant posts remained unfilled throughout the year in Architectural Design and Surveying sections and also in Building Cleaning and School Crossing Patrols

VARIANCE  
£'000

(889)

**Property Costs**

Restatement of rent for the AECC offices, which was formerly set off against recharges to other services, accounts for £510K of this variance. In addition, grounds maintenance work carried out as part of roads maintenance contributed £420K to the variance although this is offset by a corresponding favourable variance against the Supplies and Services budget.

907

**Administration Costs**

£3.3M of this variance is due to the internal reallocation of roads maintenance costs and is offset by a corresponding favourable variance under Recharge Income. £580K is due to the recharge of costs to office accommodation and is offset by recharge income. Legal costs associated with the 3Rs project were £90K above budget.

4,065

**Transport Costs**

The cost of vehicle maintenance work contracted to third parties and the cost of vehicle operating leases were both below budget for the year.

(446)

**Supplies and Services**

Roads winter maintenance costs were £960K above budget although this was offset by additional grants from the Scottish Government, which are shown under income. The favourable variance in grounds maintenance costs referred to under Property Costs contributed to a reduction in the overall variance, as did savings in general road maintenance, some of which was delayed as a result of the extended winter conditions.

84

**Capital Financing Costs**

In light of expected pressures in 2011/12 associated with fleet replacements, the loans fund instalments have been increased in 2010/11 in order to mitigate the impact on future years of carrying financing costs for an ageing fleet with the risk of increased write-offs as older vehicles are disposed of.

1,469

**Income**

Government Grants - an award of £351K was made this year in respect of additional winter maintenance and pothole repair work. An award of £117K was also made in respect of similar works in 2009/10 and this was carried forward into the current year.

(522)

Other contributions to the Public Transport Unit and recoveries for Roads works from the public sector were not reflected in the budget.

(80)

Recharges - income from the Architectural Design service was £2.7M below budget as a result of the reduction in the level of capital works carried out during the year. The revised treatment of AECC rent results in a cost of £530k under Property Costs and a corresponding recharge under income. The School Catering budget allowed for a recharge of £1.5 million to EC&S but this did not take place. The level of recharges between sections of the Roads service was £3.3M and offsets the adverse variance noted above under Admin Costs. Similarly, £580K of Facilities Management costs were recharged to office accommodation.

(283)

4,305

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2010 / 2011**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE  
HEAD OF PLANNING AND SUSTAINABLE DEVELOPMENT**

AS AT	31 March 2011	ANNUAL BUDGET	YEAR TO DATE			OUT-TURN		
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
<b>ACCOUNTING PERIOD 12</b>		£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	4,367	4,367	4,255	(113)	4,272	(95)	(2.2)%	
PROPERTY COSTS	38	38	211	172	185	146	381.0%	
ADMINISTRATION COSTS	136	136	126	(11)	136	(0)	(0.0)%	
TRANSPORT COSTS	79	79	63	(15)	67	(12)	(15.5)%	
SUPPLIES & SERVICES	1,349	1,349	1,066	(283)	963	(386)	(28.6)%	
TRANSFER PAYMENTS TOTAL	418	418	412	(6)	418	(0)	(0.0)%	
CAPITAL FINANCING COSTS	681	681	681	0	584	(97)	(14.3)%	
<b>GROSS EXPENDITURE</b>	<b>7,069</b>	<b>7,069</b>	<b>6,814</b>	<b>(256)</b>	<b>6,625</b>	<b>(444)</b>	<b>(6.3)%</b>	
LESS: INCOME								
GOVERNMENT GRANTS	(16)	(16)	(26)	(10)	275	292	(1779.1)%	
OTHER GRANTS & CONTRIBUTIONS	199	199	226	27	197	(2)	(1.1)%	
INTEREST	0	0	0	0	0	0	0.0%	
RECHARGES	(3,411)	(158)	(147)	11	(3,707)	(295)	8.7%	
OTHER INCOME	(158)	(3,411)	(4,325)	(914)	(781)	(623)	394.5%	
<b>TOTAL INCOME</b>	<b>(3,386)</b>	<b>(3,386)</b>	<b>(4,272)</b>	<b>(885)</b>	<b>(4,015)</b>	<b>(629)</b>	<b>18.6%</b>	
<b>NET EXPENDITURE</b>	<b>3,683</b>	<b>3,683</b>	<b>2,542</b>	<b>(1,141)</b>	<b>2,610</b>	<b>(1,073)</b>	<b>(29.1)%</b>	

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Savings were achieved in the Building Standards and Admin teams by not filling a number of vacancies. (113)

**Property Costs**

This variance is associated with the AWPR and is offset by recharges to capital. 172

**Administration Costs**

Savings were made across the service on a number of items including printing, stationery, meetings and conferences. (11)

**Transport Costs**

Travel costs within Building Standards were below budget. (15)

**Supplies and Services**

Savings were made in Development Management consultants fees and costs associated with Development plans were below budget. (283)

**Income**

Planning application fee income and building application fee income exceeded budget by £260K. Income Neighbour Notifications, amounting to £190K, was budgeted for but not received. Income from the Roads Projects team exceeded budget by £340K and Income from the Transportation team exceeded budget by £280K. Major Projects had income as the result of the external secondment of an employee amounting to £110K which was not included in the budget. (885)

(1,135)

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2010 / 2011

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE  
ECONOMIC DEVELOPMENT PROJECT DIRECTOR

AS AT	31 March 2011	ANNUAL BUDGET	YEAR TO DATE			OUT-TURN	
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE
		£'000	£'000	£'000	£'000	£'000	%
<b>ACCOUNTING PERIOD 12</b>							
STAFF COSTS		1,902	1,902	1,790	(112)	1,789	(113) (5.9)%
PROPERTY COSTS		2	2	34	32	51	48 2218.6%
ADMINISTRATION COSTS		372	372	474	102	305	(67) (18.0)%
TRANSPORT COSTS		39	39	69	29	68	29 72.6%
SUPPLIES & SERVICES		1,568	1,568	1,467	(101)	2,202	634 40.4%
TRANSFER PAYMENTS TOTAL		2,941	2,941	2,831	(110)	3,020	79 2.7%
CAPITAL FINANCING COSTS		11	11	11	0	12	2 14.2%
<b>GROSS EXPENDITURE</b>		<b>6,836</b>	<b>6,836</b>	<b>6,676</b>	<b>(160)</b>	<b>7,447</b>	<b>611 8.9%</b>
LESS: INCOME							
GOVERNMENT GRANTS		(15)	(15)	(57)	(42)	(522)	(507) 3316.8%
OTHER GRANTS & CONTRIBUTIONS		(41)	(41)	(112)	(72)	(173)	(132) 326.0%
INTEREST		(17)	(17)	(18)	(1)	(18)	(1) 3.3%
RECHARGES		(806)	(244)	(254)	(10)	(1,152)	(345) 42.8%
OTHER INCOME		(244)	(806)	(1,000)	(194)	(295)	(51) 20.7%
<b>TOTAL INCOME</b>		<b>(1,124)</b>	<b>(1,124)</b>	<b>(1,441)</b>	<b>(318)</b>	<b>(2,159)</b>	<b>(1,035) 92.1%</b>
<b>NET EXPENDITURE</b>		<b>5,712</b>	<b>5,712</b>	<b>5,234</b>	<b>(478)</b>	<b>5,288</b>	<b>(424) (7.4)%</b>

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

The management of vacancies within the Service has resulted in additional savings in the Marketing and Economic Development sections.

(112)

**Property Costs**

This variance is accounted for by rates charges associated with Retail Rocks and accommodation hire charges for ACSEF. In both cases these variances are offset by budgets held within Supplies and Services.

32

**Administration Costs**

Charges for conferences, meetings and subscriptions were over budget in this section but this is offset by underspends in budgets held within Supplies and Services.

102

**Transport Costs**

Travel costs associated with a number of international activities were above budget.

29

**Supplies and Services**

Savings are forecast in City Promotion and in Events costs.

(101)

**Transfer Payments**

Contributions for Events Subvention and to Glencraft were below budget.

(110)

**Income**

Grant income associated with Build with Care and SURF was above budget by £80K. Income from City Promotion and Events was above budget.

(318)

(478)

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2010 / 2011**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE  
OPERATIONAL SUPPORT MANAGER**

AS AT 31 March 2011	ANNUAL BUDGET	YEAR TO DATE			OUT-TURN		
		PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
	£'000	£'000	£'000	£'000	£'000	£'000	%
<b>ACCOUNTING PERIOD 12</b>							
STAFF COSTS	1,637	1,637	1,542	(95)	1,900	263	16.0%
PROPERTY COSTS	1	1	0	(1)	0	(1)	(91.7)%
ADMINISTRATION COSTS	63	63	112	49	117	54	85.4%
TRANSPORT COSTS	8	8	5	(3)	7	(1)	(10.0)%
SUPPLIES & SERVICES	146	146	70	(76)	94	(51)	(35.3)%
TRANSFER PAYMENTS TOTAL	0	0	0	0	0	0	0.0%
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%
<b>GROSS EXPENDITURE</b>	<b>1,855</b>	<b>1,855</b>	<b>1,729</b>	<b>(126)</b>	<b>2,119</b>	<b>264</b>	<b>14.2%</b>
LESS: INCOME							
GOVERNMENT GRANTS	(124)	(124)	(125)	(1)	(131)	(7)	6.0%
OTHER GRANTS & CONTRIBUTIONS	0	0	0	0	(22)	(22)	0.0%
INTEREST	0	0	0	0	0	0	0.0%
RECHARGES	0	(607)	(603)	4	(2)	(2)	0.0%
OTHER INCOME	(607)	0	(14)	(14)	(1,964)	(1,356)	223.3%
<b>TOTAL INCOME</b>	<b>(731)</b>	<b>(731)</b>	<b>(742)</b>	<b>(11)</b>	<b>(2,119)</b>	<b>(1,388)</b>	<b>189.8%</b>
<b>NET EXPENDITURE</b>	<b>1,124</b>	<b>1,124</b>	<b>987</b>	<b>(137)</b>	<b>(0)</b>	<b>(1,124)</b>	<b>(100.0)%</b>

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

A number of vacancies were not filled during the year and this contributed towards the favourable variance.

(95)

**Administration Costs**

Copying and postages budgets were overspent. Underspends in Heads of Service budgets against these lines offset these overspends. These budgets have now been re-aligned.

49

**Supplies and Services**

The cost of commissioning services associated with the LOAN programme was significantly below budget.

(76)

**Income**

Recoveries from Trading Operations were slightly higher than budget.

(11)

(137)

(137)
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VARIANCE  
£'000