

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	30 June 2013	ANNUAL BUDGET	YEAR TO DATE			OUTTURN		
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
<b>ACCOUNTING PERIOD 3</b>		£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		29,437	7,359	6,875	(485)	27,766	(1,671)	(5.7)%
PROPERTY COSTS		26,439	8,656	3,958	(4,698)	25,780	(658)	(2.5)%
ADMINISTRATION COSTS		961	240	228	(13)	1,144	182	19.0%
TRANSPORT COSTS		4,925	1,231	983	(248)	4,555	(369)	(7.5)%
SUPPLIES & SERVICES		27,002	6,748	3,836	(2,912)	27,718	715	2.6%
TRANSFER PAYMENTS		3,174	1,433	1,482	49	3,133	(41)	(1.3)%
<b>GROSS EXPENDITURE</b>		<b>91,938</b>	<b>25,667</b>	<b>17,360</b>	<b>(8,307)</b>	<b>90,096</b>	<b>(1,841)</b>	<b>(2.0)%</b>
LESS: INCOME								
GOVERNMENT GRANTS		(378)	0	2,221	2,221	(436)	(58)	15.4%
OTHER GRANTS		(15,851)	(3,933)	(674)	3,259	(15,790)	61	(0.4)%
INTEREST		0	0	0	0	0	0	0.0%
RECHARGES		(23,713)	(5,914)	(3,666)	2,248	(23,291)	422	(1.8)%
OTHER INCOME		(12,521)	(3,130)	(3,302)	(172)	(12,693)	(172)	1.4%
<b>TOTAL INCOME</b>		<b>(52,462)</b>	<b>(12,977)</b>	<b>(5,421)</b>	<b>7,555</b>	<b>(52,210)</b>	<b>252</b>	<b>(0.5)%</b>
<b>NET EXPENDITURE</b>		<b>39,476</b>	<b>12,691</b>	<b>11,939</b>	<b>(752)</b>	<b>37,886</b>	<b>(1,589)</b>	<b>(4.0)%</b>

VIREMENT PROPOSALS

Several. See details within individual Head of Service summaries.

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

A number of vacancies have been identified and are being managed across the Directorate.

FORECAST  
VARIANCE  
£'000

(1,671)

**Property Costs**

Savings in repairs and rates and overspends in energy costs are forecast

(658)

**Administration Costs**

An overspend in postages is forecast although this will be offset by savings within the other Directorates.

Overspends are also forecast within a number of activities within Economic and Business Development.

182

**Transport Costs**

Savings are forecast in School Meals delivery and in school pupil transport.

(369)

**Supplies & Services**

An overspend in materials in Fleet Services of £770K is forecast. Small savings are forecast in a number of areas across the Directorate.

715

**Transfer payments**

Savings are forecast in contributions made by the Environmental Projects team.

(41)

**Government Grants**

Funding contributions are forecast to be received for a number of projects that are expected to be completed in the current year.

(58)

**Other Grants & Contributions**

Rechargeable allowances under the governments Carbon Reduction Scheme are forecast to be less than budgeted.

61

**Interest**

No significant variances from budget are forecast for this item.

0

**Recharges**

Accommodation recoveries from non-General Fund services are forecast to be below budget budget, as are recharges for works done by the non-housing design team.

422

**Other Income**

Income from planning applications and building applications if forecast to exceed budget while School Catering income is forecast to be below budget.

(172)

(1,589)

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE  
ASSET MANAGEMENT AND OPERATIONS

AS AT	30 June 2013	ANNUAL BUDGET	YEAR TO DATE			OUTTURN	
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE
<b>ACCOUNTING PERIOD 3</b>		£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	19,999	5,000	4,776	(224)	18,446	(1,553)	(7.8)%
PROPERTY COSTS	10,495	4,598	3,773	(825)	9,837	(658)	(6.3)%
ADMINISTRATION COSTS	619	155	183	28	729	110	17.7%
TRANSPORT COSTS	1,610	403	260	(143)	1,550	(60)	(3.7)%
SUPPLIES & SERVICES	10,023	2,506	2,793	287	10,704	681	6.8%
TRANSFER PAYMENTS	853	853	874	21	853	0	0.0%
<b>GROSS EXPENDITURE</b>	<b>43,599</b>	<b>13,514</b>	<b>12,658</b>	<b>(856)</b>	<b>42,119</b>	<b>(1,480)</b>	<b>(3.4)%</b>
LESS: INCOME							
GOVERNMENT GRANTS	0	0	0	0	0	0	0.0%
OTHER GRANTS & CONTRIBUTIONS	(53)	(13)	(28)	(15)	(7)	46	(87.5)%
INTEREST	0	0	0	0	0	0	0.0%
RECHARGES	(7,870)	(1,953)	(1,252)	701	(7,463)	407	(5.2)%
OTHER INCOME	(7,640)	(1,910)	(1,609)	301	(7,334)	306	(4.0)%
<b>TOTAL INCOME</b>	<b>(15,563)</b>	<b>(3,877)</b>	<b>(2,888)</b>	<b>988</b>	<b>(14,804)</b>	<b>760</b>	<b>(4.9)%</b>
<b>NET EXPENDITURE</b>	<b>28,036</b>	<b>9,637</b>	<b>9,769</b>	<b>132</b>	<b>27,315</b>	<b>(721)</b>	<b>(2.6)%</b>

VIREMENT PROPOSALS  
None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Vacancies are being managed across the Service with the main favourable variances being in School Catering, Roads, Non-Housing Design and Facilities Management.

(1,553)

**Property Costs**

Favourable variances are forecast in non-housing repairs of £530K and in rates costs of £350K. Adverse variances are forecast in energy costs of £190K for the main office sites.

(658)

**Administration Costs**

Postages are forecast to be overspent by £110K.

110

**Transport Costs**

School Catering transport costs for the delivery of meals will be underspent by £60K as the recharge from the Transport Unit has been removed.

(60)

**Supplies and Services**

Fleet costs for vehicle repairs are forecast to be overspent by £770K. Favourable variances are forecast in School Catering Provisions, Cleaning materials and in consultants costs within the Estates and Design teams.

681

**Transfer Payments**

No significant variance from budget is forecast for this item.

0

**Income**

An adverse variance is forecast for accommodation recoveries relating to Marischal College of £270K. Catering income is forecast to be £270K below budget and income for the Design Team is forecast to be £160K below budget.

760

(721)

(721)

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013 / 2014**

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

AS AT	30 June 2013	ANNUAL BUDGET	YEAR TO DATE			OUTTURN		
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
<b>ACCOUNTING PERIOD 3</b>		£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		6,593	1,648	1,473	(175)	6,724	131	2.0%
PROPERTY COSTS		15,943	4,057	185	(3,872)	15,943	(0)	(0.0)%
ADMINISTRATION COSTS		112	28	17	(11)	128	16	14.4%
TRANSPORT COSTS		3,213	803	690	(114)	2,873	(340)	(10.6)%
SUPPLIES & SERVICES		14,725	3,679	351	(3,328)	14,754	30	0.2%
TRANSFER PAYMENTS		714	178	202	23	671	(43)	(6.0)%
<b>GROSS EXPENDITURE</b>		<b>41,300</b>	<b>10,394</b>	<b>2,918</b>	<b>(7,476)</b>	<b>41,093</b>	<b>(207)</b>	<b>(0.5)%</b>
LESS: INCOME								
GOVERNMENT GRANTS		(189)	0	2,546	2,546	(189)	0	(0.0)%
OTHER GRANTS & CONTRIBUTIONS		(15,159)	(3,760)	(532)	3,228	(15,159)	0	(0.0)%
INTEREST		0	0	0	0	0	0	0.0%
RECHARGES		(15,208)	(3,802)	(2,340)	1,462	(15,193)	15	(0.1)%
OTHER INCOME		(4,237)	(1,059)	(1,516)	(456)	(4,744)	(506)	12.0%
<b>TOTAL INCOME</b>		<b>(34,794)</b>	<b>(8,621)</b>	<b>(1,841)</b>	<b>6,780</b>	<b>(35,286)</b>	<b>(492)</b>	<b>1.4%</b>
<b>NET EXPENDITURE</b>		<b>6,506</b>	<b>1,773</b>	<b>1,076</b>	<b>(696)</b>	<b>5,807</b>	<b>(698)</b>	<b>(10.7)%</b>

VIREMENT PROPOSALS

None this cycle.

FORECAST  
VARIANCE  
£'000

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Vacancies are being managed across the Service with the main favourable variances being in Environmental Projects and Development Planning. An adverse variance is forecast in Roads Projects based on a review of workload and the experience of 2012/13.

131

**Property Costs**

No significant variance from budget is forecast for this item.

(0)

**Administration Costs**

Development Management is forecast to incur advertising spend which has not been provided for in the budget.

16

**Transport Costs**

Savings are forecast in vehicle running costs in the PTU of £60K and in School transport of £290K as the result of improved contract rates.

(340)

**Supplies and Services**

Roads Projects are forecasting a requirement for the use of consultants that was not provided for in the budget.

30

**Transfer Payments**

Savings are forecast in Environmental Projects.

(43)

**Income**

Favourable variances are forecast in planning application and building application income.

(492)

(698)

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013 / 2014**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE  
ECONOMIC AND BUSINESS DEVELOPMENT**

AS AT	30 June 2013	ANNUAL BUDGET	YEAR TO DATE			OUTTURN	
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE
<b>ACCOUNTING PERIOD 3</b>		£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	2,070	517	441	(77)	1,855	(214)	(10.4)%
PROPERTY COSTS	1	0	0	(0)	1	0	0.0%
ADMINISTRATION COSTS	176	44	36	(8)	240	64	36.4%
TRANSPORT COSTS	96	24	33	9	127	31	32.0%
SUPPLIES & SERVICES	2,126	531	726	195	2,136	10	0.5%
TRANSFER PAYMENTS	1,608	402	406	4	1,610	2	0.1%
<b>GROSS EXPENDITURE</b>	<b>6,076</b>	<b>1,519</b>	<b>1,642</b>	<b>123</b>	<b>5,969</b>	<b>(107)</b>	<b>(1.8)%</b>
LESS: INCOME							
GOVERNMENT GRANTS	(188)	0	(325)	(325)	(247)	(58)	31.0%
OTHER GRANTS & CONTRIBUTIONS	(584)	(146)	(100)	46	(569)	14	(2.5)%
INTEREST	0	0	0	0	0	0	0.0%
RECHARGES	(582)	(145)	(62)	84	(582)	0	(0.0)%
OTHER INCOME	(644)	(161)	(178)	(17)	(615)	28	(4.4)%
<b>TOTAL INCOME</b>	<b>(1,998)</b>	<b>(452)</b>	<b>(664)</b>	<b>(212)</b>	<b>(2,014)</b>	<b>(16)</b>	<b>0.8%</b>
<b>NET EXPENDITURE</b>	<b>4,078</b>	<b>1,067</b>	<b>978</b>	<b>(89)</b>	<b>3,955</b>	<b>(123)</b>	<b>(3.0)%</b>

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Vacancies in Service management and in Central Design are forecast to be held for the remainder of the year.

(214)

**Property Costs**

No significant variance from budget is forecast for this item.

0

**Administration Costs**

Additional expenditure is forecast in New Project Development and in International Trade and Investment.

64

**Transport Costs**

Additional expenditure is forecast in a number of areas, principally in European Funding and Projects.

31

**Supplies and Services**

No significant variance from budget is forecast for this item.

10

**Transfer Payments**

No significant variance from budget is forecast for this item.

2

**Income**

No significant variance from budget is forecast for this item.

(16)

(123)

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013 / 2014**

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

AS AT 30 June 2013	ANNUAL BUDGET	YEAR TO DATE			OUTTURN		
		PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
	£'000	£'000	£'000	£'000	£'000	£'000	%
<b>ACCOUNTING PERIOD 3</b>							
STAFF COSTS	775	194	185	(9)	740	(35)	(4.5)%
PROPERTY COSTS	0	0	0	0	0	0	0.0%
ADMINISTRATION COSTS	54	14	(9)	(22)	47	(7)	(13.7)%
TRANSPORT COSTS	5	1	0	(1)	5	0	0.0%
SUPPLIES & SERVICES	128	32	(34)	(66)	124	(5)	(3.8)%
TRANSFER PAYMENTS	0	0	0	0	0	0	0.0%
<b>GROSS EXPENDITURE</b>	<b>962</b>	<b>241</b>	<b>143</b>	<b>(98)</b>	<b>915</b>	<b>(47)</b>	<b>(4.9)%</b>
LESS: INCOME							
GOVERNMENT GRANTS	0	0	0	0	0	0	0.0%
OTHER GRANTS & CONTRIBUTIONS	(55)	(14)	(14)	(0)	(55)	(0)	0.0%
INTEREST	0	0	0	0	0	0	0.0%
RECHARGES	(52)	(13)	(13)	(0)	(52)	0	0.0%
OTHER INCOME	0	0	0	0	0	0	0.0%
<b>TOTAL INCOME</b>	<b>(107)</b>	<b>(27)</b>	<b>(27)</b>	<b>(0)</b>	<b>(107)</b>	<b>(0)</b>	<b>0.0%</b>
<b>NET EXPENDITURE</b>	<b>855</b>	<b>214</b>	<b>116</b>	<b>(98)</b>	<b>808</b>	<b>(47)</b>	<b>(5.5)%</b>

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

A saving is forecast in the management of vacancies.

FORECAST  
VARIANCE  
£'000

(35)

**Property Costs**

No significant variance from budget is forecast for this item.

0

**Administration Costs**

No significant variance from budget is forecast for this item.

(7)

**Transport Costs**

No significant variance from budget is forecast for this item.

0

**Supplies and Services**

No significant variance from budget is forecast for this item.

(5)

**Income**

No significant variance from budget is forecast for this item.

(0)

(47)