

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

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 March 2014	BUDGET	ACTUAL	VARIANCE	VARIANCE %	CHANGE FROM LAST REPORT
ACCOUNTING PERIOD 12		£'000	£'000	£'000	%	£'000
ASSET MANAGEMENT AND OPERATIONS		28,814	27,958	(856)	(3.0%)	394
ECONOMIC AND BUSINESS DEVELOPMENT		4,096	4,396	300	7.3%	196
PLANNING AND SUSTAINABLE DEVELOPMENT		6,564	5,120	(1,444)	(22.0%)	273
DIRECTORATE SUPPORT		863	691	(171)	(19.9%)	(152)
TOTAL		40,336	38,165	(2,171)	(5.4)%	712

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 March 2014	BUDGET	ACTUAL	VARIANCE	VARIANCE %	CHANGE FROM LAST REPORT
		£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 12						
STAFF COSTS		30,070	28,619	(1,451)	(4.8)%	47
PROPERTY COSTS		11,188	10,468	(720)	(6.4)%	(355)
ADMINISTRATION COSTS		1,001	1,441	440	43.9%	81
TRANSPORT COSTS		4,900	4,834	(66)	(1.4)%	(58)
SUPPLIES & SERVICES		12,957	17,308	4,351	33.6%	(624)
TRANSFER PAYMENTS		3,184	3,205	21	0.7%	(67)
GROSS EXPENDITURE		63,301	65,875	2,574	4.1%	(976)
LESS: INCOME						
GOVERNMENT GRANTS		(378)	(806)	(428)	113.4%	(281)
OTHER GRANTS		(851)	(831)	20	(2.4)%	(10)
INTEREST		0	(1)	(1)	0.0%	0
RECHARGES		(9,129)	(12,710)	(3,581)	39.2%	1,595
OTHER INCOME		(12,607)	(13,363)	(756)	6.0%	383
TOTAL INCOME		(22,965)	(27,710)	(4,745)	20.7%	1,688
NET EXPENDITURE		40,336	38,165	(2,171)	(5.4)%	712

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been actively managed across the Directorate, resulting in savings in staff costs.

VARIANCE
£'000

CHANGE
£'000

(1,451)

47

Property Costs

Savings have been made in repair costs and in rates. Energy costs were above budget.

(720)

(355)

Administration Costs

Overspends were incurred in postage costs. Additional expenditure was incurred in several areas within Economic and Business Development but a number of these have contributed to increased income.

440

81

Transport Costs

Savings were achieved in fuel costs.

(66)

(58)

Supplies & Services

Overspends were incurred in Fleet Services materials, in Roads materials and contractors and in Design Team consultants fees. These were offset by increased income within the services.

4,351

(624)

Transfer payments

No significant variances were incurred in this area.

21

(67)

Government Grants

Funding contributions were received for a number of roads projects that were completed during the current year.

(428)

(281)

Other Grants & Contributions

No significant variances were incurred in this area.

20

(10)

Interest

No significant variances were incurred in this area.

(1)

0

Recharges

Recoveries for roads works and fleet repairs and hires exceeded budget.

(3,581)

1,595

Other Income

Income from planning applications and building applications exceeded budget, as did school catering income.

(756)

383

(2,171)

712

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ASSET MANAGEMENT AND OPERATIONS

AS AT	31 March 2014	BUDGET	ACTUAL	VARIANCE	VARIANCE %	CHANGE FROM LAST REPORT
		£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 12						
STAFF COSTS		20,470	19,386	(1,084)	(5.3)%	(24)
PROPERTY COSTS		10,982	10,295	(687)	(6.3)%	(381)
ADMINISTRATION COSTS		619	909	290	46.8%	38
TRANSPORT COSTS		1,594	1,480	(115)	(7.2)%	13
SUPPLIES & SERVICES		9,967	14,010	4,043	40.6%	(534)
TRANSFER PAYMENTS		863	879	17	1.9%	(18)
GROSS EXPENDITURE		44,494	46,959	2,465	5.5%	(906)
LESS: INCOME						
GOVERNMENT GRANTS		0	(426)	(426)	0.0%	(261)
OTHER GRANTS & CONTRIBUTIONS		(94)	(83)	11	(11.5)%	0
INTEREST		0	0	0	0.0%	0
RECHARGES		(7,957)	(10,072)	(2,115)	26.6%	1,413
OTHER INCOME		(7,630)	(8,421)	(791)	10.4%	148
TOTAL INCOME		(15,681)	(19,002)	(3,321)	21.2%	1,301
NET EXPENDITURE		28,814	27,958	(856)	(3.0)%	394

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been managed across the Service with the main favourable variances being in School Catering, Roads and Facilities Management.

VARIANCE £'000	CHANGE £'000
(1,084)	(24)

Property Costs

Favourable variances were achieved non-housing repairs of £130K and £670K in rates as the service holds the council-wide variance on rates. Adverse variances are forecast in energy costs of £130K for the main office sites.

(687)	(381)
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Administration Costs

Postages were overspent by £200K. Adverse variances were also recorded in printing, copying and advertising.

290	38
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Transport Costs

A favourable variance of £240K in fuel costs was offset by adverse variances in hire costs and fleet repair costs.

(115)	13
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Supplies and Services

Fleet costs for vehicle repairs were overspent by £910K, Roads operations and projects were overspent by £2.4M on materials and contractors. The Design Team was overspent by £730K on consultants costs. The overspends in Roads and the Design team reflect an increase over the budgeted workload and are offset by increased income.

4,043	(534)
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Transfer Payments

There were no significant variance from budget for this item.

17	(18)
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Income

School Catering income from meal sales was £180K above budget. Recoveries from revenue and capital exceeded budget for Fleet services by £400K and for Roads Operations by £2.4M.

(3,321)	1,301
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(856)	394
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC AND BUSINESS DEVELOPMENT

AS AT	31 March 2014	BUDGET	ACTUAL	VARIANCE	VARIANCE %	CHANGE FROM LAST REPORT
ACCOUNTING PERIOD 12		£'000	£'000	£'000	%	£'000
STAFF COSTS		2,075	1,868	(207)	(10.0)%	29
PROPERTY COSTS		0	0	0	0.0%	0
ADMINISTRATION COSTS		214	410	195	91.1%	55
TRANSPORT COSTS		88	178	90	102.2%	35
SUPPLIES & SERVICES		2,109	2,385	276	13.1%	94
TRANSFER PAYMENTS		1,608	1,643	35	2.2%	28
GROSS EXPENDITURE		6,094	6,484	390	6.4%	241
LESS: INCOME						
GOVERNMENT GRANTS		(188)	(192)	(3)	1.7%	0
OTHER GRANTS & CONTRIBUTIONS		(584)	(582)	2	(0.3)%	(14)
INTEREST		0	(1)	(1)	0.0%	0
RECHARGES		(582)	(555)	28	(4.8)%	(43)
OTHER INCOME		(644)	(759)	(115)	17.9%	11
TOTAL INCOME		(1,998)	(2,088)	(90)	4.5%	(45)
NET EXPENDITURE		4,096	4,396	300	7.3%	196

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been managed across the service, resulting in favourable variances in a number of areas, principally service management and Central Design.

VARIANCE £'000	CHANGE £'000
(207)	29

Property Costs

There were no significant variances from budget for this item.

0	0
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Administration Costs

Additional expenditure was incurred New Project Development, International Trade and Investment, City Promotion and Central Marketing.

195	55
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Transport Costs

Additional expenditure was incurred in a number of areas, principally in European Funding and Projects and in New Project Development.

90	35
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Supplies and Services

Additional expenditure was incurred in Central Design and in New Project Development although part of this increased spend was offset by additional income.

276	94
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Transfer Payments

The payment to AREG exceeded budget.

35	28
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Income

Sponsorship income was £130K below budget for the year. Increased recoveries for Events and Central Design helped to offset this variance.

(90)	(45)
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300	196
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
DIRECTORATE SUPPORT

AS AT	31 March 2014	BUDGET	ACTUAL	VARIANCE	VARIANCE %	CHANGE FROM LAST REPORT
		£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 12						
STAFF COSTS		782	811	29	3.7%	(1)
PROPERTY COSTS		0	0	0	0.0%	0
ADMINISTRATION COSTS		54	19	(35)	(65.0)%	2
TRANSPORT COSTS		5	10	5	97.2%	2
SUPPLIES & SERVICES		128	(41)	(170)	(132.2)%	(154)
TRANSFER PAYMENTS		0	0	0	0.0%	0
GROSS EXPENDITURE		970	798	(171)	(17.7)%	(152)
LESS: INCOME						
GOVERNMENT GRANTS		0	0	0	0.0%	0
OTHER GRANTS & CONTRIBUTIONS		(55)	(55)	(0)	0.7%	(0)
INTEREST		0	0	0	0.0%	0
RECHARGES		(52)	(52)	0	(0.7)%	0
OTHER INCOME		0	0	0	0.0%	0
TOTAL INCOME		(107)	(107)	0	(0.0)%	0
NET EXPENDITURE		863	691	(171)	(19.9)%	(152)

REVENUE MONITORING VARIANCE NOTES	VARIANCE £'000	CHANGE £'000
Employee Costs		
Overspends were incurred in redundancy costs and the cost of temporary staffing.	29	(1)
Property Costs		
There were no significant variances from budget for this item.	0	0
Administration Costs		
Savings were achieved in stationery and courses.	(35)	2
Transport Costs		
There were no significant variances from budget for this item.	5	2
Supplies and Services		
A number of provisions had been made for expected items of spend that in the event did not arise. As a result these provisions were released, resulting in a favourable variance against budget.	(170)	(154)
Income		
No significant variance from budget is forecast for this item.	0	0
	(171)	(152)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
PLANNING AND SUSTAINABLE DEVELOPMENT

AS AT	31 March 2014	BUDGET	ACTUAL	VARIANCE	VARIANCE %	CHANGE FROM LAST REPORT
ACCOUNTING PERIOD 12		£'000	£'000	£'000	%	£'000
STAFF COSTS		6,744	6,554	(190)	(2.8)%	43
PROPERTY COSTS		207	173	(34)	(16.2)%	27
ADMINISTRATION COSTS		113	103	(10)	(9.2)%	(14)
TRANSPORT COSTS		3,213	3,167	(46)	(1.4)%	(108)
SUPPLIES & SERVICES		753	954	201	26.8%	(30)
TRANSFER PAYMENTS		714	683	(30)	(4.3)%	(77)
GROSS EXPENDITURE		11,743	11,634	(109)	(0.9)%	(159)
LESS: INCOME						
GOVERNMENT GRANTS		(189)	(188)	1	(0.5)%	(20)
OTHER GRANTS & CONTRIBUTIONS		(119)	(111)	8	(6.8)%	4
INTEREST		0	0	0	0.0%	0
RECHARGES		(538)	(2,032)	(1,494)	277.7%	224
OTHER INCOME		(4,333)	(4,182)	151	(3.5)%	224
TOTAL INCOME		(5,179)	(6,514)	(1,334)	25.8%	432
NET EXPENDITURE		6,564	5,120	(1,444)	(22.0)%	273

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been managed across the service.

VARIANCE £'000	CHANGE £'000
(190)	43

Property Costs

The only significant variance was in security costs associated with the park and ride sites.

(34)	27
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Administration Costs

There were no significant variances from budget for this item.

(10)	(14)
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Transport Costs

There was a saving in vehicle running costs in the PTU of £70K. School transport costs were £20K above budget.

(46)	(108)
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Supplies and Services

Overspends were recorded in consultants fees and equipment purchases. In the case of the consultants fees, these costs were associated with Roads Project works and have been recovered from capital.

201	(30)
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Transfer Payments

An underspend was recorded in contributions to environmental bodies.

(30)	(77)
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Income

Planning application and building application income exceeded budget.

(1,334)	432
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(1,444)	273
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