

City of Karratha

Variance Commentary

As at 31 July 2025

Revenue - Operating Activities		Explanation of Variances		
Amount		Nature	Timing	Permanent
(15,480,000)	▼	Operating Grants	Mulataga Development - Federal grant funds budgeted but not received in July.	
(294,407)	▼	Fees & Charges	Community Facilities - Lease Income - Timing Adjustment end of year Accrual journals	
(15,774,407)	▼		Negative Variances	
(15,774,407)	▼		Net Negative Variance Attributable to Material Items	

Expenditure - Operating Activities		Explanation of Variances		
Amount		Nature	Timing	Permanent
1,354,195	▲	Depreciation	Depreciation - has not been finalised for 2024/25 FY and the actuals will even out once this is processed.	
1,072,467	▲	Insurance	Insurance - First Instalment payment split journal is awaiting approval, will be rectified in August.	
456,117	▲	Materials & Contractors	Information Technology - Timing Adjustment end of year Accrual journals	
409,011	▲	Materials & Contractors	ERP - Carried forward funds not yet expended	
318,493	▲	Materials & Contractors	Community Programs - Cossack Art Awards - Timing Adjustment end of year Accrual journals	
234,284	▲	Materials & Contractors	Waste Services - Timing Adjustment end of year Accrual journals	
148,200	▲	Materials & Contractors	Engagement & Partnership - Community Development - Carried forward funds not yet expended	
133,227	▲	Materials & Contractors	Community Planning - Projects budgeted for in July have not commenced	
117,070	▲	Utilities	Karratha Airport - Utility invoices were processed later than originally planned.	
105,034	▲	Materials & Contractors	Community Programs - Art Development Activity & Events - Timing Adjustment end of year Accrual journals	
4,348,098	▲		Positive Variances	
4,348,098	▲		Net Positive Variance Attributable to Material Items	

Outflows - Investing Activities		Explanation of Variances		
Amount		Nature	Timing	Permanent
1,920,755	▲	Infrastructure Roads	Operations - Road Reseal Program - Delays due to invoices being received late.	
997,006	▲	Buildings	City Projects - Hancock Way House Construction - Contractor has not submitted a July claim as of yet.	
714,360	▲	Infrastructure Misc Structures	City Projects - Roebourne Streetscape Master Plan - July progress claim in dispute, working through quality issues with contractor prior to approving. Project is on track.	

227,400	▲	Buildings	Building Maintenance - Operations Centre - Delay in project completion and handover AC upgrade.	
150,000	▲	Plant	Fleet & Plant - Roads & Streets - Skid steer replacement out for tender	
137,291	▲	Furniture & Equipment	Community Programs - REAP - Carry over from the Trailer Stage project.	
122,000	▲	Plant	Fleet & Plant - Landfill Operations - Purchase of Waste Tipper Truck has been delayed.	
4,268,811	▲		Positive Variances	
4,268,811	▲		Net Positive Variance Attributable to Material Items	