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FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 13  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2019-20 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	7,947	39.67%	▲ Timing	2017/18 LGIS scheme dividend received
General Purpose Funding - Other	68,482	10.55%	▲ Timing	FAGs quarterly payment Emergency Services Officer contributions still to be claimed
Law, Order and Public Safety	(23,879)	(9.27%)	▼ Timing	Dental Surgery lease payments
Health	(5,839)	(42.36%)	▼ Timing	Hydrotherapy Pool Fees
Education and Welfare	(37,072)	(15.47%)	▼ Timing	MPAC revenue grants / show income
Recreation and Culture	(103,760)	(65.20%)	▼ Timing	Direct grant paid in Full Jul 19
Transport	61,664	52.17%	▲ Timing	
Economic Services	30,228	7.71%	▲ Timing	Chalets, caravan park and leased property revenue
Other Property and Services	72,218	80.26%	▲ Timing	Private works - Moora Miling rd rail crossing alignment, GNH school bus facility & Insurance Reimbursements
<b>Expenditure from operating activities</b>				
Governance	38,768	5.48%	▲ Timing	Elected Member Payments
General Purpose Funding	18,735	14.49%	▲ Timing	Debt collection fees & UV Valuation fee
Law, Order and Public Safety	(78,046)	(20.47%)	▼ Timing	ESL Payment to DFES / Fire control / Animal control
Health	16,429	23.18%	▲ Timing	Podiatry subsidy, health contractor services Hydro pool operating costs / education consultation fees
Education and Welfare	148,190	29.15%	▲ Timing	
Other Property and Services	(28,276)	(88.58%)	▼ Timing	Private works
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	736,991	67.05%	▲ Timing	Regional road group funds received in full Jul 19
Proceeds from Disposal of Assets	(12,047)	(6.95%)	▼ Timing	See disposals - note 6
Capital Acquisitions	633,908	18.81%	▲ Timing	Delayed works/plant purchases - see note 7