



Gamtoos Mouth HOA - NPC 1999/001483/08

Monthly Management Accounts for the period ending June 2019

Financial Year End: June 2019

SUBJECT TO REVIEW & AMENDMENTS

APPROVED BY:	
Financial Administrator:	CdS
Checked by Management:	JW
Property Portfolio Manager:	WP

Statement of Income & Expenditure (Actual vs Budget)



Gamtoos Mouth HOA - NPC 1999/001483/08
For: July 2018 To: June 2019

Account	Monthly Budget	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	YTD Actuals	YTD Variances
Other Income															
A1000 (/LEVIES - monthly)	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	175,500.00	2,106,000.00	-
A1010 (/Levy 1% Resale of Erven)	10,833.00	9,000.00	18,650.00	9,200.00	10,000.00	8,850.00	4,100.00	-	13,930.00	3,850.00	22,700.00	10,130.00	24,470.00	134,880.00	4,884.00
A1011 (/Sale Consent Certificates)	-	-	-	-	720.00	-	-	-	-	-	-	-	-	720.00	720.00
A1030 (/Water Recoveries - Meter Readings etc)	16,833.00	43,300.36	103.88	-	51,732.24	-	-	67,061.96	-	-	59,241.28	281.96	118.72	221,840.40	19,844.40
A1040>001 (/Interest Current (Bellbuoy Trust))	300.00	410.13	296.37	354.30	302.69	368.09	341.01	360.91	437.78	477.84	534.28	324.08	133.36	4,340.84	740.84
A1040>002 (/Interest on dmf account (FNB Savings))	1,250.00	2,024.03	2,175.46	1,483.79	1,442.62	1,497.42	1,703.29	1,846.16	1,855.10	1,683.72	1,872.29	2,337.38	2,620.80	22,542.06	7,542.06
A1040>003 (/Interest on Investec Account)	750.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	522.03	(8,477.97)
A1040>004 (/Interest Arrear Levies)	1,183.00	-	1,676.82	1,933.91	1,784.55	416.14	2,702.96	2,186.19	2,840.66	-	2,604.74	-	5,995.86	22,141.83	7,945.83
A1050>002 (/Refuse/Rubble Income)	400.00	450.00	2,550.00	1,010.00	(800.00)	3,680.00	800.00	2,880.00	1,220.00	2,180.00	3,320.00	200.00	440.00	17,930.00	13,130.00
A1060 (/Fines (Transgression Fines Issued))	-	-	-	2,250.00	-	-	-	-	-	-	-	-	-	2,250.00	2,250.00
A1070>001 (/Electricity Recoveries Sales)	106,667.00	122,518.62	69,027.48	109,659.41	124,586.15	101,025.14	105,082.00	139,049.68	107,501.51	105,755.17	107,826.32	80,230.85	116,063.15	1,288,325.48	8,321.48
A1070>002 (/Electricity Connection Fee)	875.00	-	3,500.00	650.00	1,750.00	3,500.00	-	2,400.00	-	-	-	-	-	11,800.00	1,300.00
A1070>003 (/Sale of EDU (Replacement/GMI Refund))	325.00	1,300.00	650.00	650.00	1,300.00	-	-	650.00	-	-	-	-	-	4,550.00	650.00
A1080>001 (/Rental Boathouse)	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	45,600.00	-
A1080>002 (/Rental MTN Tower)	4,333.00	4,044.28	4,044.28	4,044.28	4,367.82	4,367.82	4,367.82	-	8,735.64	4,367.82	4,367.82	4,367.82	4,367.82	51,443.22	(552.78)
A1090>001 (/Remotes sales)	375.00	600.00	150.00	1,200.00	150.00	600.00	900.00	750.00	-	450.00	600.00	750.00	-	6,150.00	1,650.00
A1090>002 (/Cellphone Access)	2,250.00	180.00	280.00	160.00	30.00	60.00	630.00	27,960.00	420.00	-	460.00	240.00	-	30,420.00	3,420.00
A1090>003 (/Slipway Permits/Disks)	1,321.00	9,500.00	100.00	125.00	150.00	250.00	250.00	1,175.00	500.00	125.00	350.00	400.00	-	12,925.00	(2,927.00)
A1090>004 (/Caravan Park Entrance Fee)	46.00	130.00	(205.00)	100.00	10.00	10.00	20.00	160.00	-	-	20.00	-	-	245.00	(307.00)
A1090>005 (/ID Worker Tags)	50.00	45.00	80.00	20.00	50.00	15.00	10.00	85.00	50.00	85.00	20.00	25.00	-	485.00	(115.00)
A1110 (/Dividends Received)	6,167.00	6,160.00	6,160.00	6,160.00	6,160.00	6,160.00	6,160.00	6,160.00	6,160.00	6,160.00	6,160.00	6,160.00	42,380.38	110,140.38	36,136.38
A1140 (/Archcom Fees (Plan Approval Fees))	671.00	795.00	1,285.00	-	-	1,075.00	600.00	-	1,900.00	600.00	1,850.00	2,775.00	-	10,880.00	2,828.00
Total Income	333,929.00	379,882.42	289,949.29	318,425.69	383,161.07	311,299.61	307,092.08	432,149.90	324,975.69	305,159.55	391,351.73	287,647.09	375,037.12	4,106,131.24	98,983.24

Account	Monthly Budget	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	YTD Actuals	YTD Variances
Other Expenses															
B2000>001 (/Auditors Sec, Tax Assessments)	125.00	-	-	-	-	100.00	-	-	-	-	3,980.50	-	-	4,080.50	(2,580.50)
B2000>002 (/Audit Fees (Actual Audit))	1,708.00	-	-	-	-	-	5,750.00	-	-	20,700.00	-	-	-	26,450.00	(5,950.00)
B2010>001 (/Investec Admin Fees)	2,500.00	-	2,780.00	2,780.00	2,780.00	2,780.00	2,780.00	2,780.00	2,780.00	2,780.00	2,780.00	2,780.00	1,296.55	29,096.55	903.45
B2010>002 (/Debit Order Costs)	625.00	639.61	620.46	628.12	620.46	620.46	635.78	624.29	624.29	608.97	635.78	620.46	624.29	7,502.97	(2.97)
B2010>003 (/Bank Charges (Current Account))	1,883.00	2,134.33	1,210.66	1,913.69	2,076.91	1,813.50	1,411.47	2,017.53	1,718.09	1,502.81	1,625.66	1,112.77	1,813.18	20,350.60	2,245.40
B2010>004 (/Bank Charges (Other Accounts))	196.00	159.04	201.12	37.10	322.58	169.90	193.76	162.54	155.18	180.68	215.54	195.26	177.86	2,170.56	181.44
B2020 (/Insurance Premiums)	7,450.00	7,225.95	7,225.95	7,225.95	7,225.95	7,225.95	7,225.95	7,225.95	7,225.95	7,225.95	7,225.95	7,225.95	7,812.59	87,298.04	2,101.96
B2030>001 (/Managing Agent Fee Excl Vat)	33,342.00	32,335.00	32,335.00	32,335.00	32,335.00	32,335.00	32,335.00	32,335.00	32,335.00	34,710.00	34,710.00	34,710.00	34,710.00	397,520.00	2,584.00
B2030>002 (/Managing Agent Fee VAT)	5,004.00	4,850.25	4,850.25	4,850.25	4,850.25	4,850.25	4,850.25	4,850.25	4,850.25	5,206.50	5,206.50	5,206.50	5,206.50	59,628.00	420.00
B2030>003 (/Managing Agent Travelling Fee)	121.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,452.00
B2030>004 (/Managing Agent Post, P&S)	2,083.00	4,207.74	553.05	521.88	2,452.66	2,030.46	1,706.93	6,170.04	575.56	5,427.09	2,891.01	547.78	1,070.88	28,155.08	(3,159.08)
B2030>004a (/Managing Agent Record & Storage Fees)	58.00	-	-	-	-	-	-	-	-	-	-	-	-	-	696.00
B2030>004b (/Managing Agent Telephone, Internet)	117.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,404.00
B2030>005 (/Managing Agent Processing Fees)	342.00	299.61	299.61	299.61	299.61	299.61	299.61	299.61	299.61	400.00	320.00	320.00	320.00	3,756.88	347.12
B2030>006 (/Managing Agent Legal Collection Admin Fees)	367.00	-	-	585.08	-	-	-	585.08	-	160.00	-	-	1,760.00	3,090.16	1,313.84
B2040>001 (/CSOS Legal Admin Fee)	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	744.00
B2040>002 (/Legal/Consulting Services)	1,000.00	-	-	-	-	-	-	-	-	1,955.00	-	-	-	1,955.00	10,045.00
B2050>001 (/Archcom Plan Approval)	41.00	-	-	-	-	122.90	73.00	-	-	-	-	-	100.00	295.90	196.10
B2050>002 (/Archcom Surveyor Costs)	291.00	-	23.00	-	50.00	-	(73.00)	-	-	-	-	-	-	-	3,492.00
B2060 (/Professional Fee (GMI, Building Inspector, Fire etc))	16,266.00	5,448.50	21,988.63	5,820.00	32,076.97	13,184.10	5,300.00	16,434.20	20,867.90	21,124.97	13,249.59	26,187.83	13,426.54	195,109.23	82.77
C3000>001 (/Licences Radio)	38.00	-	-	-	-	-	-	-	-	-	414.00	-	-	414.00	42.00
C3000>002 (/Licences Vehicles)	267.00	702.00	-	-	-	768.00	-	666.00	-	-	996.00	-	702.00	3,834.00	(630.00)
C3010>001 (/Refuse Removal/Consumables (H/dorp, bags etc))	1,592.00	4,355.63	450.00	-	3,747.38	1,850.00	-	600.00	450.00	200.00	250.00	200.00	3,747.38	15,850.39	3,253.61
C3010>003 (/Tip Site Rental)	500.00	163.76	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	(1,500.00)	-	-	2,663.76	3,336.24
C3020 (/Motor Vehicle Installments & Finance)	4,258.00	4,202.91	4,202.91	4,202.91	4,202.91	4,202.91	4,213.37	4,213.37	4,213.37	4,213.37	4,213.37	4,213.37	4,213.37	50,508.14	587.86
C3030>001 (/Depreciation Vehicles & Trailers)	5,500.00	5,840.00	5,840.00	5,840.00	5,840.00	5,840.00	3,800.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	66,000.00	-
C3030>002 (/Depreciation Other Equipment)	4,833.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	3,998.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	57,996.00	-
C3040 (/Security Services & Requirements)	18,500.00	17,040.00	17,040.00	17,520.00	17,520.00	17,520.00	17,520.00	18,840.00	18,580.00	18,690.00	23,485.94	18,840.00	18,840.00	221,435.94	564.06
C3050 (/Office Rental)	3,500.00	3,977.81	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	6,500.00	4,500.00	4,500.00	4,500.00	48,477.81	(6,477.81)
C3055 (/Rental Other Lean-to Workshop)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	(2,000.00)	-	-	-	6,000.00	6,000.00
C3060 (/AGM Costs (Venue, Meeting Costs, Printing etc))	250.00	-	-	-	-	-	-	-	52.00	(52.00)	-	-	-	-	3,000.00
C3070 (/BOD/Exco Meeting Expenses)	250.00	-	105.43	-	71.50	-	-	-	-	52.00	-	-	954.04	1,182.97	1,817.03
C3080 (/Remote Cost of Sales)	300.00	-	-	120.00	1,772.17	360.00	1,110.47	-	-	840.00	360.00	1,590.47	360.00	6,513.11	(2,913.11)
C3090>001 (/Office Posting & Mail)	54.00	-	-	-	-	2,686.00	-	(1,915.00)	-	-	-	-	-	771.00	(123.00)
C3090>002 (/Office Printing/Including Printer costs)	1,000.00	-	-	-	-	-	-	2,410.00	85.00	2,830.15	-	-	-	5,325.15	6,674.85
C3090>003 (/Office Stationary)	233.00	-	458.00	-	-	702.78	-	-	1,228.36	-	-	19.20	-	2,408.34	387.66
C3100>001 (/Office Telephone Costs)	100.00	85.18	-	-	-	-	-	-	-	-	464.13	85.68	71.47	706.46	493.54
C3100>002 (/Office Cell phone Costs)	850.00	814.08	874.08	814.08	874.08	844.08	844.08	844.08	840.81	840.81	840.81	840.81	840.81	10,112.61	87.39
C3100>003 (/Office Internet Hosting Fee)	150.00	1,761.58	227.45	130.00	130.00	130.00	260.00	130.00	130.00	-	130.00	130.00	-	3,159.03	(1,359.03)
C3100>004 (/Office General Exp & Consumables)	333.00	749.52	974.67	-	323.41	870.89	-	88.45	266.90	-	100.80	502.12	317.00	4,193.76	(197.76)
C3100>005 (/Office Website Design & Maintenance)	167.00	-	150.00	150.00	150.00	150.00	300.00	380.00	150.00	-	2,494.00	2,494.00	-	6,418.00	(4,414.00)
C3120 (/Beach Clean-Up)	90.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,080.00
C3130>001 (/Diesel Usage Vehicles)	6,408.00	4,500.00	4,700.00	4,500.00	4,500.00	4,750.00	4,500.00	4,500.00	21,050.00	6,600.00	6,600.00	7,200.00	8,650.95	82,050.95	(5,154.95)
C3130>002 (/Fuel Other Gardening, Travel & Generator)	825.00	623.60	1,995.30	-	2,148.25	1,480.00	2,060.00	280.00	480.00	600.00	1,660.00	860.00	860.00	13,047.15	(3,147.15)
C3140 (/News Letter Expenses)	767.00	-	-	-	-	-	-	-	-	-	-	-	-	-	9,204.00
D4000>001 (/Operations Manager)	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	198,000.00	-
D4000>003 (/Assistant Estate Manager)	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	16,660.00	9,000.00	30,000.00	9,000.00	137,460.00	(28,260.00)
D4000>004 (/Administrative Assistant)	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	6,870.00	82,440.00	-
D4000>006 (/Wages Labourers/Gen Assistants)	18,900.00	17,650.00	17,650.00	17,438.60	17,650.00	26,263.60	17,438.60	17,650.00	17,650.00	17,650.00	17,650.00	26,475.00	17,650.00	228,815.80	(2,015.80)
D4000>007 (/Wages Labour Casual/Office Cleaning)	547.00	120.00	480.00	-	160.00	360.00	120.00	160.00	160.00	660.00	460.00	300.00	420.00	3,400.00	3,164.00
D4000>008 (/Wages Office Casuals/ Office Staff Relief)	417.00	-	-	-	-	-	-	-	-	-	-	-	-	-	5,004.00
D4000>009 (/Duty Managers (Weekend/PH Services))	2,325.00	2,748.00	2,970.00	3,420.00	2,970.00	2,960.00	3,486.00	3,438.00	3,420.00	2,960.00	2,746.00	4,012.00	3,486.00	38,616.00	(10,716.00)
D4000>010 (/Staff Bonuses)	4,281.00	-	-	-	-	-	50,445.00	-	-	-	-	2,275.00	-	52,720.00	(1,348.00)
D4000>10 (/Staff/Duty Managers Overtime Call Out)	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000.00
D4010 (/Staff Welfare & Uniforms)	892.00	1,581.80	2,068.70	-	180.00	410.00	377.30	3,536.80	-	4,359.71	3,110.82	363.00	-	15,988.13	(5,284.13)
D4015 (/PAYE)	-	-	-	-	-	-	-	-	-	-	(2,309.00)	2,309.00	-	-	-
D4020 (/UIF)	583.00	505.56	506.10	496.61	502.64	589.34	785.77	504.98	522.45	27.60	(493.12)	1,582.47	509.70	6,040.10	955.90
D4030 (/Compensation Commissioner)	292.00	-	-	-	-	-	-	-	-	-	-	2,596.92	2,077.06	4,673.98	(1,169.98)
D4040 (/Staff Medical First Aid Box)	15.00	-	-	-	-	-	-	-	-	-	-	-	-	-	180.00
D4070 (/Skills Development Act Contribution)	583.00	528.68	530.90	533.29	530.90	616.94	1,025.99	535.58	547.81	1,157.60	-	1,156.23	535.06	7,698.98	(702.98)
E5000>001 (/Electricity Municipality Monthly Account)	100,417.00	113,724.66	128,593.81	125,385.85	77,721.65	75,490.74	70,401.30	92,741.45	82,743.43	69,944.33	73,242.67	83,971.90	96,929.85	1,090,891.64	114,112.36
E5000>002 (/Electricity Common Property)	5,667.00	5,158.33	5,458.33	5,158.33	5,258.33	5,408.33	5,208.33	5,208.33	5,408.33	5,208.33	5,208.33	5,208.33	5,208.33	63,099.96	4,904.04
E5000>003 (/Electricity Utility World)	3,183.00	3,380.74	3,586.62	3,436.23	3,262.38	3,697.52	3,697.52	4,506.79	3,619.11	3,885.28	4,116.60	4,281.45	4,275.60	45	

Account	Monthly Budget	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	YTD Actuals	YTD Variances
E5010>001 (/Water Municipality Monthly Account)	15,667.00	13,890.79	14,923.93	15,201.97	15,348.37	15,420.63	15,323.45	15,082.25	(868.33)	18,336.55	18,748.86	13,137.02	19,877.85	174,423.34	13,580.66
E5010>002 (/Water Office)	67.00	-	189.41	-	-	-	-	-	-	-	-	-	-	189.41	614.59
E5010>003 (/Water Common Property)	1,017.00	868.33	868.33	868.33	868.33	1,101.45	868.33	868.33	1,144.08	868.33	1,144.08	4,652.53	868.33	14,988.78	(2,784.78)
E5020 (/Kouga General Rates & Taxes)	70.00	-	547.87	-	-	-	-	-	-	-	-	-	-	547.87	292.13
F6000 (/Reserve Fund Provision)	1,417.00	-	-	-	-	-	-	-	-	-	-	-	-	-	17,004.00
F6010>001 (/Road Maintenance In-House)	3,000.00	-	(400.00)	2,772.10	1,165.00	17,865.53	-	5,750.61	300.00	-	13,033.11	220.80	405.00	41,112.15	(5,112.15)
F6010>002 (/Road Maintenance Outside Contractors)	-	-	-	-	-	-	-	300.00	(300.00)	-	-	-	-	-	-
F6020 (/Fire Equipment & Fire Trailer Maintenance)	833.00	908.50	90.00	1,060.00	-	862.74	-	-	-	588.50	-	-	-	3,509.74	6,486.26
F6030 (/Grass Cutting Equipment Services & Maintenance)	1,500.00	-	7,638.45	-	-	-	-	5.00	-	1,622.78	3,896.23	-	527.75	13,690.21	4,309.79
F6040 (/Electrical Reticulation Maintenance)	5,000.00	3,885.00	6,340.00	14,382.10	5,965.00	14,316.15	1,385.00	4,761.00	4,080.00	26,141.95	3,445.00	3,730.00	13,785.91	102,217.11	(42,217.11)
F6050 (/Water Reticulation Maintenance)	833.00	-	-	-	682.20	27,767.93	(2,917.94)	15,318.69	408.30	3,428.07	79.30	-	(15,318.69)	29,447.86	(19,451.86)
F6060 (/Nursery & Environmental Expenses)	167.00	-	-	-	-	-	-	-	-	1,437.50	-	3,681.51	4,011.00	9,130.01	(7,126.01)
F6070 (/R&M Equipment Computers, etc)	217.00	-	-	-	680.00	-	-	418.00	-	-	-	-	-	1,098.00	1,506.00
F6080>001 (/R&M Boathouses)	42.00	-	-	-	-	-	-	-	-	-	-	-	-	-	504.00
F6080>002 (/R&M Substation)	42.00	-	-	-	-	-	-	-	-	-	-	-	-	-	504.00
F6080>003 (/R&M Offices)	83.00	-	-	-	-	-	-	1,666.20	-	-	-	-	1,782.40	3,448.60	(2,452.60)
F6080>004 (/R&M Workshop)	250.00	-	-	-	-	-	-	-	-	2,634.40	2,630.54	-	172.50	5,437.44	(2,437.44)
F6080>005 (/R&M Public Ablutions)	45.00	-	-	-	-	-	-	-	-	-	-	-	-	-	540.00
F6080>006 (/R&M Workshop & Consumables)	300.00	-	299.60	-	578.00	150.10	3,582.30	(2,430.45)	-	-	66.00	-	391.39	2,636.94	963.06
F6080>007 (/R&M Slipway)	667.00	-	-	-	-	-	-	-	-	-	-	-	12,514.00	12,514.00	(4,510.00)
F6090>001 (/Vehicle Maintenance CVZ426EC)	720.00	-	8,663.95	-	-	90.00	4,330.00	1,190.00	-	285.00	125.00	-	-	14,683.95	(6,043.95)
F6090>002 (/Vehicle Maintenance FNP421EC)	750.00	1,247.10	1,897.50	1,690.50	-	-	290.00	-	900.00	2,160.00	200.00	230.00	-	8,615.10	384.90
F6090>003 (/Vehicle Maintenance Tractor)	895.00	1,038.45	1,279.30	285.51	3,763.03	-	-	180.00	-	400.50	-	-	441.70	7,388.49	3,351.51
F6090>004 (/Vehicle Maintenance Trailers)	83.00	-	3,770.00	89.99	-	-	-	-	-	-	-	30.00	-	3,889.99	(2,893.99)
F6090>005 (/Vehicle Maintenance HPR816EC)	417.00	-	-	-	-	-	-	-	-	-	503.90	-	-	503.90	4,500.10
F6100 (/R&M Fencing)	163.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,956.00
F6110 (/R&M Gates)	250.00	1,050.00	-	-	-	-	60.00	-	-	3,723.17	200.00	1,260.00	530.00	6,823.17	(3,823.17)
F6120 (/Supply and Maintenance of Signage)	108.00	1,183.35	-	-	549.80	-	-	-	-	-	-	-	-	1,733.15	(437.15)
Total	333,929.00	311,444.57	362,332.33	325,764.28	310,293.32	345,621.34	316,512.62	326,410.21	288,865.51	361,857.40	310,578.09	347,694.58	327,957.37	3,935,331.62	71,820.38
Nett Profit Before Tax	-	68,437.85	(72,383.04)	(7,338.59)	72,867.75	(34,321.73)	(9,420.54)	105,739.69	36,110.18	(56,697.85)	80,773.64	(60,047.49)	47,079.75	170,799.62	170,803.62