



Gamtoos Mouth HOA - NPC 1999/001483/08

Monthly Management Accounts for the period ending June 2023

Financial Year End: June 2023

SUBJECT TO REVIEW & AMENDMENTS

APPROVED BY:	
Financial Administrator:	CdS
Checked by Management:	CdL
Property Portfolio Manager:	HM

Statement of Income & Expenditure (Actual vs Budget)



Gamtoos Mouth HOA - NPC 1999/001483/08
For: July 2022 To: June 2023

Account	Monthly Budget	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	YTD Actuals	YTD Variances
Other Income															
A1000 (/LEVIES - monthly)	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	202,500.00	2,430,000.00	-
A1010 (/Levy 1% Resale of Erven)	16,500.00	32,700.00	5,300.00	41,900.00	50,950.00	31,400.00	12,640.00	36,000.00	19,700.00	20,755.00	10,100.00	59,250.00	8,190.00	328,885.00	130,885.00
A1030 (/Water Recoveries - Meter Readings etc)	27,500.00	69,590.75	426.00	177.50	65,947.36	2,212.31	-	101,362.91	698.19	245.31	82,141.65	226.44	37.74	323,066.16	(6,933.84)
A1040>001 (/Interest Current (Bellbuoy Trust))	10.00	284.16	634.89	610.92	557.02	581.43	830.77	1,138.27	985.64	467.44	333.42	890.22	1,616.28	8,930.46	8,810.46
A1040>002 (/Interest on dmf account (FNB Savings))	920.00	1,361.18	1,371.14	1,416.64	1,531.46	1,638.17	1,735.30	1,805.04	1,980.57	1,766.41	2,038.95	1,562.09	1,638.96	19,845.91	8,805.91
A1040>003 (/Interest on Investec Account)	7,800.00	12,367.97	13,522.03	13,574.42	15,297.95	15,210.53	17,130.95	17,333.53	16,182.51	18,062.97	18,657.76	19,635.10	20,035.32	197,011.04	103,411.04
A1040>004 (/Interest Arrear Levies)	2,000.00	-	1,997.05	4,661.79	2,289.39	78.15	2,331.41	-	3,191.46	-	3,585.47	-	3,797.04	21,931.76	(2,068.24)
A1050>002 (/Refuse/Rubble Income)	1,980.00	3,520.00	3,600.00	880.00	3,920.00	1,920.00	1,620.00	1,950.00	1,980.00	4,340.00	1,360.00	1,680.00	1,260.00	28,030.00	4,270.00
A1060 (/Fines (Transgression Fines Issued))	-	-	1,000.00	-	(1,000.00)	(1,000.00)	-	-	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
A1070>001 (/Electricity Recoveries Sales)	162,700.00	162,537.16	165,796.65	162,713.69	164,724.21	164,569.53	230,980.23	206,545.46	62,509.72	64,688.06	176,245.66	375,555.05	172,137.10	2,109,002.52	156,602.52
A1070>002 (/Electricity Connection Fee)	875.00	3,500.00	4,250.00	3,500.00	3,500.00	3,500.00	1,750.00	750.00	1,750.00	2,638.74	3,500.00	3,500.00	-	32,138.74	21,638.74
A1070>003 (/Sale of EDU (Replacement/GMI Refund))	325.00	-	1,983.11	888.74	444.37	1,888.74	-	1,300.00	-	-	3,480.84	3,306.25	-	13,292.05	9,392.05
A1080>001 (/Rental Boathouse)	4,200.00	4,200.00	4,445.15	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	50,645.15	245.15
A1080>002 (/Rental MTN Tower)	7,100.00	-	6,625.39	6,625.39	8,213.50	13,213.01	7,142.17	-	14,284.34	7,142.17	6,942.17	7,142.17	7,142.17	84,472.48	(727.52)
A1090>001 (/Remotes sales)	850.00	1,980.00	540.00	1,980.00	3,420.00	1,800.00	2,160.00	1,080.00	900.00	1,080.00	720.00	1,080.00	360.00	17,100.00	6,900.00
A1090>002 (/Cellphone Access)	3,600.00	43,680.00	330.00	700.00	970.00	560.00	420.00	200.00	240.00	150.00	160.00	80.00	120.00	47,610.00	4,410.00
A1090>003 (/Slipway Permits/Disks)	2,300.00	16,410.00	300.00	1,060.00	3,440.00	210.00	760.00	260.00	(2,677.50)	1,270.00	2,280.00	60.00	250.00	23,622.50	(3,977.50)
A1090>004 (/Caravan Park Entrance Fee)	25.00	30.00	30.00	40.00	60.00	40.00	320.00	10.00	30.00	10.00	40.00	20.00	-	630.00	330.00
A1090>005 (/ID Worker Tags)	40.00	190.00	10.00	215.00	65.00	-	25.00	30.00	90.00	10.00	10.00	90.00	40.00	775.00	295.00
A1100 (/Newsletter Adverts)	-	-	-	-	750.00	-	-	-	-	-	-	-	-	750.00	750.00
A1140 (/Archcom Fees (Plan Approval Fees))	1,200.00	3,550.00	2,500.00	4,550.00	5,100.00	-	-	-	5,200.00	1,250.00	-	1,800.00	1,950.00	25,900.00	11,500.00
Total Income	442,425.00	558,401.22	417,161.41	452,194.09	536,880.26	444,521.87	486,545.83	576,465.21	333,744.93	331,576.10	518,295.92	683,577.32	425,274.61	5,764,638.77	455,538.77
Other Expenses															
B2000>001 (/Auditors Sec, Tax Assessments)	500.00	-	-	-	-	-	-	63,410.28	-	437.00	-	-	-	63,847.28	(57,847.28)
B2000>002 (/Audit Fees (Actual Audit))	3,500.00	-	-	-	-	6,612.50	-	-	36,800.00	-	-	-	-	43,412.50	(1,412.50)
B2010>002 (/Debit Order Costs)	800.00	797.07	792.18	792.18	792.18	801.96	801.96	801.96	777.51	826.80	821.60	842.40	842.40	9,690.20	(90.20)
B2010>003 (/Bank Charges (Current Account))	570.00	460.47	468.99	559.40	417.62	437.80	467.80	382.55	498.64	490.48	399.40	404.26	390.73	5,378.14	1,461.86
B2010>004 (/Bank Charges (Other Accounts))	250.00	51.19	51.19	291.51	338.69	245.09	286.76	344.68	317.24	241.41	263.49	263.49	256.32	2,951.06	48.94
B2020 (/Insurance Premiums)	9,760.00	8,973.07	9,423.15	9,423.15	9,584.68	9,565.68	9,565.68	9,565.68	9,565.68	9,732.34	9,732.34	9,732.34	10,173.04	115,036.83	2,083.17
B2030>001 (/Managing Agent Fee Excl Vat)	43,000.00	41,903.00	41,903.00	41,903.00	41,903.00	41,903.00	41,903.00	41,903.00	41,903.00	43,160.09	43,160.09	43,160.09	43,160.09	507,864.36	8,135.64
B2030>002 (/Managing Agent Fee VAT)	6,450.00	6,285.45	6,285.45	6,285.45	6,285.45	6,285.45	6,285.45	6,285.45	6,285.45	6,474.01	6,474.01	6,474.01	6,474.01	76,179.64	1,220.36
B2030>003 (/Managing Agent Travelling Fee)	120.00	-	-	-	-	-	401.40	-	-	512.10	-	-	47.70	961.20	478.80
B2030>004 (/Managing Agent Post, P&S)	3,600.00	8,326.90	828.67	2,507.23	4,800.97	1,597.20	2,039.38	5,100.86	630.15	2,859.88	5,069.28	634.05	4,180.58	38,575.15	4,624.85
B2030>005 (/Managing Agent Processing Fees)	600.00	775.00	2,615.00	490.00	490.00	490.00	490.00	490.00	490.00	1,810.00	560.00	560.00	1,540.00	10,800.00	(3,600.00)
B2030>006 (/Managing Agent Legal Collection Admin Fees)	270.00	-	-	265.00	530.00	-	530.00	-	-	-	-	1,000.00	-	2,325.00	915.00
B2040>002 (/Legal/Consulting Services)	1,000.00	-	-	-	20,688.50	-	-	-	-	-	-	-	-	20,688.50	(8,688.50)
B2050>001 (/Archcom Plan Approval)	50.00	-	-	-	-	-	-	-	-	-	-	-	-	-	600.00
B2050>002 (/Archcom Surveyor Costs)	300.00	-	-	-	-	-	-	-	-	-	2,932.50	-	-	2,932.50	667.50
B2060 (/Professional Fee (GMI, Building Inspector, Fire etc))	18,700.00	17,690.00	18,440.00	17,190.00	17,390.00	17,870.00	-	30,430.00	17,970.00	16,230.00	18,430.00	-	36,100.00	207,740.00	16,660.00
C3000>001 (/Licences Radio)	-	-	-	-	-	-	-	-	-	-	770.50	-	-	770.50	(770.50)
C3000>002 (/Licences Vehicles)	350.00	-	330.00	-	-	-	-	-	-	-	-	-	3,127.00	3,457.00	743.00
C3010>001 (/Refuse Removal/Consumables (H/dorp, bags etc))	1,550.00	200.00	250.00	4,590.70	250.00	-	4,965.35	650.00	1,092.00	4,194.77	250.00	300.00	3,831.61	20,574.43	(1,974.43)
C3010>002 (/Tip Site Maintenance)	-	-	368.00	-	-	-	-	-	371.00	-	-	-	-	739.00	(739.00)
C3020 (/Motor Vehicle Installments & Finance)	3,550.00	3,838.48	3,388.40	3,413.29	3,413.29	3,436.18	3,436.18	3,457.02	3,457.02	3,463.27	3,463.27	3,474.34	3,474.34	41,715.08	884.92
C3030>001 (/Depreciation Vehicles & Trailers)	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	64,200.00	-
C3030>002 (/Depreciation Other Equipment)	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	43,200.00	-
C3040 (/Security Services & Requirements)	26,550.00	23,420.00	21,748.00	21,748.00	22,440.00	25,998.00	51,239.50	346.00	22,440.00	29,005.00	24,466.00	27,280.21	24,015.00	294,145.71	24,454.29
C3060 (/AGM Costs (Venue, Meeting Costs, Printing etc))	500.00	-	-	-	-	2,400.00	-	-	-	-	-	-	-	2,400.00	3,600.00
C3070 (/BOD/Exco Meeting Expenses)	150.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800.00
C3080 (/Remote Cost of Sales)	750.00	1,280.00	960.00	1,920.00	3,040.00	1,600.00	1,920.00	1,280.00	3,999.30	960.00	640.00	4,488.20	320.00	22,407.50	(13,407.50)
C3090>001 (/Office Posting & Mail)	30.00	-	-	625.00	100.00	-	-	-	140.00	-	-	-	-	865.00	(505.00)
C3090>002 (/Office Printing/Including Printer costs)	2,400.00	939.28	985.37	1,110.09	1,339.11	1,073.55	998.55	1,102.72	964.05	1,004.49	1,112.80	1,134.29	1,218.35	12,982.65	15,817.35
C3090>003 (/Office Stationary)	375.00	489.96	-	609.19	-	-	-	1,630.76	-	-	45.80	609.90	136.90	3,522.51	977.49
C3100>001 (/Office Telephone Costs)	100.00	189.44	453.48	2,103.32	297.95	239.76	202.27	1,460.24	792.87	962.35	56.78	1,418.17	9,405.73	17,582.36	(16,382.36)
C3100>002 (/Office Cell phone Costs)	900.00	738.86	760.83	858.15	901.57	905.82	905.02	1,165.51	480.26	880.76	793.74	1,612.32	556.31	10,559.15	240.85
C3100>003 (/Office Internet Hosting Fee)	100.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200.00
C3100>004 (/Office General Exp & Consumables)	450.00	544.66	-	785.83	2,163.84	936.23	550.00	936.10	1,083.83	-	2,514.18	93.98	2,080.06	11,688.71	(6,288.71)
C3100>005 (/Office Website Design & Maintenance)	1,000.00	300.00	-	600.00	12,050.00	119.00	119.00	1,814.94	-	119.00	119.00	298.90	119.00	15,658.84	(3,658.84)
C3120 (/Beach Clean-Up)	300.00	-	-	2,180.00	-	-	2,408.72	-	-	-	-	-	-	4,588.72	(988.72)
C3130>001 (/Diesel Usage Vehicles)	12,600.00	10,298.50	8,815.00	12,907.64	11,860.02	22,87									

Account	Monthly Budget	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	YTD Actuals	YTD Variances
D4000>003 (/Assistant Estate Manager)	10,615.00	10,615.00	12,840.72	10,615.00	10,615.00	10,615.00	10,615.00	10,615.00	10,615.00	10,615.00	10,615.00	10,615.00	10,615.00	129,605.72	(2,225.72)
D4000>004 (/Administrative Assistant)	6,890.00	6,201.00	6,890.00	6,890.00	6,890.00	6,890.00	6,890.00	6,890.00	6,890.00	6,890.00	6,890.00	6,890.00	6,890.00	81,991.00	689.00
D4000>006 (/Wages Labourers/Gen Assistants)	24,560.00	18,270.00	24,361.60	24,550.00	24,550.00	24,550.00	24,550.00	24,550.00	24,550.00	24,550.00	24,550.00	24,550.00	23,970.40	287,552.00	7,168.00
D4000>007 (/Wages Labour Casual/Office Cleaning)	300.00	360.00	400.00	160.00	160.00	-	1,040.00	860.00	200.00	-	-	100.00	300.00	3,580.00	20.00
D4000>009 (/Duty Managers (Weekend/PH Services))	4,000.00	3,224.00	4,469.50	3,368.00	3,368.00	4,210.00	-	7,844.50	4,210.00	3,627.50	3,957.50	4,729.00	4,258.00	47,266.00	734.00
D4000>010 (/Staff Bonuses)	4,800.00	-	-	-	-	-	47,744.32	-	-	-	-	-	-	47,744.32	9,855.68
D4010 (/Staff Welfare & Uniforms)	1,400.00	6,859.75	-	-	3,644.00	1,055.00	-	1,125.00	3,099.00	454.00	1,000.47	2,196.90	9,041.05	28,475.17	(11,675.17)
D4020 (/UIF)	600.00	383.10	613.37	604.23	604.23	612.65	877.44	636.54	612.65	606.83	610.13	617.85	607.33	7,386.35	(186.35)
D4030 (/Compensation Commissioner)	230.00	-	-	-	-	-	-	-	-	-	-	1,427.61	-	1,427.61	1,332.39
D4040 (/Staff Medical First Aid Box)	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	240.00
D4070 (/Skills Development Act Contribution)	600.00	383.10	613.37	604.23	604.23	612.65	1,048.00	649.00	612.65	606.83	610.13	617.85	607.33	7,569.37	(369.37)
E5000>001 (/Electricity Municipality Monthly Account)	152,655.00	191,243.70	218,187.20	211,304.55	130,208.49	121,609.09	15,852.40	123,233.40	157,410.30	155,552.40	131,885.40	138,652.70	280,037.02	1,875,176.65	(43,316.65)
E5000>002 (/Electricity Common Property)	6,150.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,270.00	6,270.00	6,270.00	6,374.70	6,570.00	6,470.00	75,424.70	(1,624.70)
E5000>003 (/Electricity Utility World)	7,200.00	7,969.97	7,624.62	8,087.31	8,368.52	8,309.05	10,672.28	9,214.74	8,100.97	8,038.06	8,306.40	8,667.48	9,316.58	102,675.98	(16,275.98)
E5000>004 (/Electricity Sales Exps VK, BW & Shop))	3,400.00	1,369.20	5,516.60	3,574.24	3,361.36	3,107.80	3,797.02	3,696.80	3,321.81	3,223.26	1,281.50	5,314.15	3,165.50	40,729.24	70.76
E5000>005 (/Electricity Office)	860.00	714.60	-	1,484.90	820.50	707.50	-	1,232.50	632.70	-	1,071.30	457.30	1,016.70	8,138.00	2,182.00
E5010>001 (/Water Municipality Monthly Account)	27,450.00	11,472.87	23,546.67	(150.00)	16,620.24	28,183.24	51,322.28	51,678.37	56,016.28	(150.00)	36,022.46	25,100.55	52,600.99	352,263.95	(22,863.95)
E5010>002 (/Water Office)	100.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200.00
E5010>003 (/Water Common Property)	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	-
E5020 (/Kouga General Rates & Taxes)	60.00	-	-	-	2,636.74	-	-	7,935.00	690.00	-	-	-	-	11,261.74	(10,541.74)
F6010>001 (/Road Maintenance In-House)	4,500.00	932.00	3,300.00	466.00	3,500.00	3,338.81	-	4,500.00	-	-	-	6,000.00	-	22,036.81	31,963.19
F6020 (/Fire Equipment & Fire Trailer Maintenance)	400.00	-	2,306.90	1,610.00	-	-	-	-	-	656.00	1,600.00	-	172.50	6,345.40	(1,545.40)
F6030 (/Grass Cutting Equipment Services & Maintenance)	1,700.00	2,683.05	2,146.33	1,090.50	4,442.05	9,705.75	-	-	-	367.00	117.55	1,490.65	1,026.40	23,069.28	(2,669.28)
F6040 (/Electrical Reticulation Maintenance)	6,620.00	888.74	20,135.42	5,888.11	3,954.37	12,253.08	4,431.15	57,150.37	22,369.62	4,613.74	16,161.89	55,025.73	13,188.36	216,060.58	(136,620.58)
F6050 (/Water Reticulation Maintenance)	3,000.00	4,080.00	2,100.00	6,060.00	840.00	29,545.07	15,794.30	35,693.39	1,830.00	26,577.75	2,250.00	871.27	570.00	126,211.78	(90,211.78)
F6060 (/Nursery & Environmental Expenses)	500.00	-	-	-	-	-	850.00	-	-	-	-	-	-	850.00	5,150.00
F6070 (/R&M Equipment Computers, etc)	300.00	-	-	-	-	-	-	-	-	2,300.00	-	-	-	2,300.00	1,300.00
F6080>001 (/R&M Boathouses)	40.00	-	-	-	-	-	-	-	-	-	-	-	-	-	480.00
F6080>002 (/R&M Substation)	40.00	-	-	-	-	-	-	-	-	7,762.50	-	24.00	-	7,786.50	(7,306.50)
F6080>003 (/R&M Offices)	90.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,080.00
F6080>004 (/R&M Workshop)	250.00	-	-	-	-	-	-	-	350.00	-	495.00	-	-	845.00	2,155.00
F6080>005 (/R&M Public Ablutions)	40.00	-	-	-	-	99.00	-	-	-	-	-	-	-	99.00	381.00
F6080>006 (/R&M Workshop & Consumables)	450.00	383.01	-	-	2,649.95	189.01	6,603.28	2,308.70	-	7,726.68	115.38	1,636.28	18,427.67	40,039.96	(34,639.96)
F6080>007 (/R&M Slipway)	2,100.00	-	4,857.60	-	5,260.18	6,745.70	1,740.30	-	-	1,415.60	-	4,796.00	6,189.30	31,004.68	(5,804.68)
F6090>001 (/Vehicle Maintenance Isuzu JKH097EC)	520.00	-	-	-	-	-	-	-	-	-	4,000.00	-	-	4,000.00	2,240.00
F6090>002 (/Vehicle Maintenance Mazda DGT923EC)	520.00	4,159.44	-	110.00	-	4,828.25	5,068.15	-	9,873.01	10,747.20	1,510.00	80.00	-	36,376.05	(30,136.05)
F6090>003 (/Vehicle Maintenance Tractor)	520.00	299.50	1,064.13	-	-	-	-	-	3,351.00	2,612.81	235.00	-	135.00	7,697.44	(1,457.44)
F6090>004 (/Vehicle Maintenance Trailers)	250.00	-	-	-	-	-	-	-	360.00	4,826.95	4,000.00	-	1,280.00	10,466.95	(7,466.95)
F6090>005 (/Vehicle Maintenance Isuzu HPR816EC)	520.00	-	-	4,631.34	-	-	-	90.00	-	-	-	485.00	-	5,206.34	1,033.66
F6100 (/R&M Fencing)	600.00	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200.00
F6110 (/R&M Gates)	1,200.00	3,028.10	-	-	19,070.00	-	-	800.00	1,050.00	-	-	1,100.00	-	25,048.10	(10,648.10)
F6120 (/Supply and Maintenance of Signage)	100.00	-	-	-	-	-	545.95	-	-	-	6,121.40	205.00	-	6,872.35	(5,672.35)
Total	442,425.00	434,421.68	490,966.39	455,563.92	445,216.68	454,368.73	383,665.39	570,703.91	509,357.28	450,930.09	428,192.13	448,688.29	636,121.18	5,708,195.67	(399,095.67)
Nett Profit Before Tax	-	123,979.54	(73,804.98)	(3,369.83)	91,663.58	(9,846.86)	102,880.44	5,761.30	(175,612.35)	(119,353.99)	90,103.79	234,889.03	(210,846.57)	56,443.10	56,443.10