



# **Gamtoos Mouth HOA - NPC 1999/001483/08**

## **Monthly Management Accounts for the period ending May 2021**

**Financial Year End: June 2021**

SUBJECT TO REVIEW & AMENDMENTS

<b>APPROVED BY:</b>	
Financial Administrator:	<b>CdS</b>
Checked by Management:	<b>JW</b>
Property Portfolio Manager:	<b>HM</b>

# Statement of Income & Expenditure (Actual vs Budget)



Gamtoos Mouth HOA - NPC 1999/001483/08

For: July 2020 To: May 2021

Account	Monthly Budget	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	YTD Actuals	YTD Variances
<b>Other Income</b>														
A1000 (/LEVIES - monthly)	184,500.00	184,500.00	184,500.00	184,500.00	184,500.00	184,500.00	184,500.00	184,500.00	184,500.00	184,500.00	184,500.00	184,500.00	2,029,500.00	-
A1010 (/Levy 1% Resale of Erven)	10,250.00	6,000.00	16,200.00	8,000.00	16,100.00	32,695.00	37,480.00	38,600.00	31,950.00	29,390.00	29,520.00	19,800.00	265,735.00	152,985.00
A1030 (/Water Recoveries - Meter Readings etc)	23,100.00	63,553.65	439.60	947.40	70,629.86	536.00	(144.78)	87,961.37	-	653.25	77,100.11	(48.16)	301,628.30	47,528.30
A1040>001 (/Interest Current (Bellbuoy Trust))	308.00	-	-	-	-	-	-	-	-	-	-	-	-	(3,388.00)
A1040>002 (/Interest on dmf account (FNB Savings))	2,000.00	1,370.09	1,308.44	1,284.86	1,211.21	926.57	582.10	583.48	584.86	529.51	587.51	569.89	9,538.52	(12,461.48)
A1040>003 (/Interest on Investec Account)	1,110.00	4,922.56	-	-	-	-	-	-	-	-	-	1,313.74	6,236.30	(5,973.70)
A1040>004 (/Interest Arrear Levies)	1,590.00	-	2,550.64	805.83	4,397.84	-	4,041.27	1,102.26	3,494.74	1,488.95	3,404.97	-	21,286.50	3,796.50
A1050>002 (/Refuse/Rubble Income)	1,800.00	1,920.00	2,400.00	4,020.00	580.00	1,040.00	600.00	920.00	600.00	2,320.00	4,700.00	200.00	19,300.00	(500.00)
A1060 (/Fines (Transgression Fines Issued))												1,000.00	1,000.00	1,000.00
A1070>001 (/Electricity Recoveries Sales)	134,380.00	136,496.26	137,288.06	135,010.06	132,498.00	122,826.06	138,383.01	143,539.34	129,641.56	116,163.39	125,643.32	125,419.18	1,442,908.24	(35,271.76)
A1070>002 (/Electricity Connection Fee)	925.00	2,330.00	2,330.00	2,500.00	750.00	-	-	-	2,500.00	-	-	1,750.00	12,160.00	1,985.00
A1070>003 (/Sale of EDU (Replacement/GMI Refund))	270.00	-	1,300.00	-	1,300.00	-	-	-	650.00	-	1,300.00	1,300.00	5,850.00	2,880.00
A1080>001 (/Rental Boathouse )	4,280.00	4,280.00	4,280.00	4,280.00	4,280.00	4,280.00	4,280.00	4,295.00	4,295.00	4,295.00	4,295.00	4,295.00	47,155.00	75.00
A1080>002 (/Rental MTN Tower)	6,680.00	6,325.00	6,325.00	6,325.00	6,325.00	6,325.00	6,325.00	6,325.00	6,325.00	6,325.00	6,325.00	6,325.00	69,575.00	(3,905.00)
A1090>001 (/Remotes sales)	625.00	1,560.00	720.00	1,080.00	-	1,980.00	-	1,620.00	4,860.00	540.00	2,340.00	1,620.00	16,320.00	9,445.00
A1090>002 (/Cellphone Access)	2,750.00	180.00	(470.00)	150.00	180.00	330.00	17,290.00	640.00	1,260.00	310.00	220.00	240.00	20,330.00	(9,920.00)
A1090>003 (/Slipway Permits/Disks)	1,690.00	13,890.00	120.00	420.00	480.00	630.00	1,650.00	630.00	690.00	1,140.00	420.00	(207.00)	19,863.00	1,273.00
A1090>004 (/Caravan Park Entrance Fee)	25.00	40.00	70.00	(259.00)	20.00	30.00	-	70.00	40.00	20.00	30.00	10.00	71.00	(204.00)
A1090>005 (/ID Worker Tags)	50.00	30.00	30.00	70.00	20.00	20.00	25.00	-	20.00	75.00	25.00	5.00	320.00	(230.00)
A1110 (/Dividends Received)	6,600.00	2,608.86	-	-	-	-	-	-	-	-	-	-	2,608.86	(69,991.14)
A1140 (/Archcom Fees (Plan Approval Fees))	695.00	-	-	3,475.00	482.50	595.50	3,600.00	1,051.00	1,750.00	-	3,845.00	-	14,799.00	7,154.00
<b>Total Income</b>	<b>383,628.00</b>	<b>430,006.42</b>	<b>359,391.74</b>	<b>352,609.15</b>	<b>423,754.41</b>	<b>356,714.13</b>	<b>398,611.60</b>	<b>471,837.45</b>	<b>373,161.16</b>	<b>347,750.10</b>	<b>444,255.91</b>	<b>348,092.65</b>	<b>4,306,184.72</b>	<b>86,276.72</b>

Other Expense

Account	Monthly Budget	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	YTD Actuals	YTD Variances
B2000>001 (/Auditors Sec, Tax Assessments)	142.00	-	3,162.50	9,310.84	690.00	-	250.00	-	-	-	-	-	13,413.34	(11,851.34)
B2000>002 (/Audit Fees (Actual Audit))	2,282.00	-	-	-	3,795.00	-	25,093.00	-	-	-	-	-	28,888.00	(3,786.00)
B2010>001 (/Investec Admin Fees)	2,620.00	3,349.25	-	-	-	-	-	-	-	-	-	(744.52)	2,604.73	26,215.27
B2010>002 (/Debit Order Costs)	665.00	679.50	693.00	697.50	697.50	670.50	666.00	666.00	666.00	722.00	731.50	755.25	7,644.75	(329.75)
B2010>003 (/Bank Charges (Current Account))	1,665.00	622.70	503.76	594.32	561.99	558.79	541.33	434.52	467.17	596.06	486.11	457.30	5,824.05	12,490.95
B2010>004 (/Bank Charges (Other Accounts))	250.00	198.55	231.63	219.03	171.19	172.03	207.95	145.91	220.63	196.95	195.09	213.27	2,172.23	577.77
B2020 (/Insurance Premiums)	8,321.00	8,666.88	8,666.88	8,666.88	8,666.88	8,770.37	8,716.96	8,716.96	8,716.96	8,716.96	8,716.96	8,716.96	95,739.65	(4,208.65)
B2030>001 (/Managing Agent Fee Excl Vat)	38,182.00	37,250.44	37,250.44	37,250.44	37,250.44	37,250.44	37,250.44	37,250.44	37,250.44	39,462.50	39,462.50	39,462.50	416,391.02	3,610.98
B2030>002 (/Managing Agent Fee VAT)	5,728.00	5,587.56	5,587.56	5,587.56	5,587.56	5,587.56	5,587.56	5,587.56	5,587.56	5,919.38	5,919.38	5,919.38	62,458.62	549.38
B2030>003 (/Managing Agent Travelling Fee)	120.00	-	-	-	-	-	-	587.57	-	-	-	-	587.57	732.43
B2030>004 (/Managing Agent Post, P&S)	1,800.00	4,404.35	387.92	541.04	4,181.68	2,147.66	2,206.53	4,263.41	811.09	854.20	8,621.71	606.93	29,026.52	(9,226.52)
B2030>004a (/Managing Agent Record & Storage Fees)	108.00	-	-	-	-	-	-	-	-	-	-	-	-	1,188.00
B2030>004b (/Managing Agent Telephone, Internet)	162.00	-	-	-	-	-	-	-	-	-	-	-	-	1,782.00
B2030>005 (/Managing Agent Processing Fees)	470.00	360.00	350.00	400.00	745.00	400.00	400.00	400.00	350.00	1,052.50	420.00	420.00	5,297.50	(127.50)
B2030>006 (/Managing Agent Legal Collection Admin Fees)	195.00	-	-	-	1,540.00	-	-	-	880.00	-	1,250.00	-	3,670.00	(1,525.00)
B2040>002 (/Legal/Consulting Services)	1,000.00	-	2,242.50	-	-	-	-	-	-	-	-	-	2,242.50	8,757.50
B2050>001 (/Archcom Plan Approval )	42.00	-	-	-	-	-	-	-	995.00	320.00	-	-	1,315.00	(853.00)
B2050>002 (/Archcom Surveyor Costs)	292.00	-	-	-	-	-	-	-	-	-	-	-	-	3,212.00
B2060 (/Professional Fee (GMI, Building Inspector, Fire etc))	20,816.00	6,462.79	20,489.20	13,437.91	14,123.23	14,588.83	6,067.00	7,966.00	-	2,800.00	4,370.00	2,970.00	93,274.96	135,701.04
C3000>002 (/Licences Vehicles)	355.00	2,916.00	1,906.50	(12.00)	780.00	678.00	-	-	132.00	30.00	-	-	6,430.50	(2,525.50)
C3010>001 (/Refuse Removal/Consumables (H/dorp, bags etc))	1,786.00	-	-	3,190.10	-	-	5,365.39	-	-	200.00	3,983.50	250.00	12,988.99	6,657.01
C3010>002 (/Tip Site Maintenance )	415.00	-	-	-	-	-	-	-	-	-	-	-	-	4,565.00
C3020 (/Motor Vehicle Installments & Finance)	5,962.00	7,518.96	7,516.64	7,500.89	10,841.11	4,160.67	10,841.11	4,160.67	3,340.22	3,340.22	6,680.44	-	65,900.93	(318.93)
C3030>001 (/Depreciation Vehicles & Trailers)	9,375.00	10,167.00	10,167.00	10,167.00	10,167.00	10,167.00	9,375.00	5,415.00	9,375.00	9,375.00	9,375.00	9,375.00	103,125.00	-
C3030>002 (/Depreciation Other Equipment)	4,835.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	53,163.00	22.00
C3040 (/Security Services & Requirements)	20,735.00	19,507.00	19,507.00	19,507.00	19,507.00	24,452.00	25,714.50	21,200.00	21,310.00	22,125.00	21,200.00	21,200.00	235,229.50	(7,144.50)
C3050 (/Office Rental)	5,055.00	-	10,110.00	5,055.00	5,055.00	5,055.00	5,055.00	-	-	-	-	-	30,330.00	25,275.00
C3060 (/AGM Costs (Venue, Meeting Costs, Printing etc))	425.00	-	-	-	5,175.00	5,637.64	66.00	-	-	-	-	-	10,878.64	(6,203.64)
C3070 (/BOD/Exco Meeting Expenses)	250.00	-	-	-	209.00	-	-	-	2,800.00	-	-	-	3,009.00	(259.00)
C3080 (/Remote Cost of Sales)	492.00	-	1,650.00	-	1,350.00	2,430.35	1,950.00	2,449.75	900.00	2,100.00	1,050.00	1,800.00	15,680.10	(10,268.10)
C3090>001 (/Office Posting & Mail)	50.00	-	-	-	-	180.00	-	-	-	-	-	-	180.00	370.00
C3090>002 (/Office Printing/Including Printer costs)	1,250.00	-	-	421.13	224.25	224.25	125.00	-	-	1,655.08	-	-	2,649.71	11,100.29
C3090>003 (/Office Stationary)	315.00	552.00	-	554.40	1,000.00	480.44	181.90	-	439.68	74.90	-	-	3,283.32	181.68
C3100>001 (/Office Telephone Costs )	85.00	72.43	64.10	83.07	79.91	81.98	91.21	67.69	78.41	110.13	775.37	(637.12)	867.18	67.82
C3100>002 (/Office Cell phone Costs)	903.00	633.07	633.04	659.57	797.88	680.45	640.18	656.99	627.90	619.13	627.00	1,327.00	7,902.21	2,030.79
C3100>003 (/Office Internet Hosting Fee)	100.00	-	225.00	-	-	-	-	-	-	-	-	-	225.00	875.00
C3100>004 (/Office General Exp & Consumables)	462.00	405.47	315.71	345.50	297.98	474.75	557.77	476.25	248.00	328.09	261.29	1,090.50	4,801.31	280.69
C3100>005 (/Office Website Design & Maintenance)	100.00	-	-	-	-	-	-	-	-	-	-	2,100.00	2,100.00	(1,000.00)
C3130>001 (/Diesel Usage Vehicles)	8,110.00	5,565.08	4,739.84	4,732.38	6,115.89	6,471.05	6,839.97	2,107.59	8,835.14	8,835.14	4,550.00	10,258.50	69,050.58	20,159.42
C3130>002 (/Fuel Other Gardening, Travel & Generator)	850.00	-	600.05	400.00	750.10	600.00	600.00	600.00	200.00	600.00	1,091.14	320.00	5,761.29	3,588.71
D4000>001 (/Operations Manager)	18,896.00	37,792.00	-	18,896.00	18,896.00	18,896.00	18,896.00	18,896.00	18,896.00	18,896.00	18,896.00	18,896.00	207,856.00	-
D4000>003 (/Assistant Estate Manager)	9,630.00	19,260.00	-	9,630.00	9,630.00	9,630.00	9,630.00	9,630.00	9,630.00	9,630.00	9,630.00	9,630.00	105,930.00	-
D4000>004 (/Administrative Assistant )	6,800.00	13,600.00	-	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00	10,251.69	8,599.68	11,940.00	85,191.37	(10,391.37)
D4000>006 (/Wages Labourers/Gen Assistants)	22,835.00	15,074.74	15,200.00	18,812.00	30,540.00	20,360.00	20,360.00	20,360.00	20,360.00	30,540.00	19,953.00	15,340.00	226,899.74	24,285.26
D4000>007 (/Wages Labour Casual/Office Cleaning)	804.00	4,160.00	4,200.00	360.00	160.00	160.00	160.00	200.00	280.00	200.00	1,750.00	(40.00)	11,590.00	(2,746.00)
D4000>008 (/Wages Office Casuals/ Office Staff Relief)	250.00	-	-	-	-	-	-	-	-	-	-	-	-	2,750.00
D4000>009 (/Duty Managers (Weekend/PH Services))	3,520.00	7,380.00	-	3,040.00	3,310.00	3,280.00	3,560.00	5,220.00	4,600.00	1,240.00	4,220.00	3,380.00	39,230.00	(510.00)
D4000>010 (/Staff Bonuses)	4,850.00	-	-	-	-	-	52,528.66	-	-	-	-	-	52,528.66	821.34
D4000>10 (/Staff/Duty Managers Overtime Call Out)	100.00	-	-	-	-	-	-	-	-	-	-	-	-	1,100.00
D4010 (/Staff Welfare & Uniforms)	1,367.00	7,753.91	299.00	439.00	-	4,041.00	406.30	1,564.95	-	-	(261.30)	5,026.19	19,269.05	(4,232.05)
D4015 (/PAYE)	-	(2,922.04)	2,922.04	-	-	-	-	-	(260.00)	260.00	(2,885.47)	2,885.47	-	-
D4020 (/UIF)	621.00	127.66	854.64	516.34	638.82	539.42	1,937.22	545.42	526.62	464.54	(532.07)	1,805.86	7,424.47	(593.47)
D4030 (/Compensation Commissioner)	344.00	-	-	-	1,318.89	-	-	-	-	-	2,176.92	-	3,495.81	288.19
D4040 (/Staff Medical First Aid Box)	15.00	-	-	-	-	-	-	-	-	-	-	-	-	165.00
D4070 (/Skills Development Act Contribution)	707.00	-	2,638.15	571.78	691.76	589.66	-	609.06	592.46	621.78	-	1,298.17	7,612.82	164.18
D4080 (/Maintenance Order)	-	750.00	(750.00)	-	-	-	(750.00)	-	-	(375.00)	-	-	(1,125.00)	1,125.00
E5000>001 (/Electricity Municipality Monthly Account)	114,625.00	(5,158.33)	182,669.71	174,955.66	105,268.29	107,947.38	93,947.37	98,762.79	98,762.79	98,762.79	104,964.01	103,195.43	1,164,077.89	96,797.11
E5000>002 (/Electricity Common Property)	5,000.00	5,208.33	5,158.33	5,408.33	5,208.33	5,308.33	5,508.33	5,208.33	5,208.33	5,608.33	5,208.33	5,208.33	58,241.63	(3,241.63)
E5000>003 (/Electricity Utility World)	5,270.00	6,264.78	6,467.59	6,152.40	6,152.40	5,340.96	7,037.72	6,415.06	5,439.62	6,118.00	6,408.12	6,351.30	68,147.95	(10,177.95)
E5000>004 (/Electricity Sales Exps VK, BW & Shop))	1,400.00	3,179.76	2,964.67	2,999.43	3,388.75	2,617.15	3,648.52	3,373.77	2,997.31	2,942.49	2,985.59	2,945.09	34,042.53	(18,642.53)
E5000>005 (/Electricity Office)	715.00	1,628.07	-	1,162.85	-	-	525.68	1,858.80	928.38	1,217.20	758.80	786.00	8,865.78	(1,000.78)
E5010>001 (/Water Municipality Monthly Account )	19,350.00	(868.33)	12,898.93	12,898.93	6,849.35	62,188.95	25,416.13	19,473.18	28,112.33	27,009.53	26,630.12	26,630.12	247,239.24	(34,389.24)
E5010>002 (/Water Office)	30.00	-	-	-	-	-	-	-	-	-	-	-	-	330.00
E5010>003 (/Water Common Property)	1,125.00	868.33	868.33	868.33	868.33	868.33	868.33	868.33	868.33	868.33	868.33	868.33	9,551.63	2,823.37
E5020 (/Kouga General Rates & Taxes)	50.00	-	-	-	-	-	-	557.41	-	-	-	-	557.41	(7.41)
F6010>001 (/Road Maintenance In-House)	2,500.00	8,100.00	-	-	3,010.50	1,513.40	3,199.76	11,390.18	951.10	3,150.00	-	-	31,314.94	(3,814.94)
F6010>002 (/Road Maintenance Outside Contractors)	-	-	-	-	-	105,781.00	-	-	105,781.00	-	-	-	211,562.00	(211,562.00)
F6020 (/Fire Equipment & Fire Trailer Maintenance)														

<b>Account</b>	<b>Monthly Budget</b>	<b>Jul-20</b>	<b>Aug-20</b>	<b>Sep-20</b>	<b>Oct-20</b>	<b>Nov-20</b>	<b>Dec-20</b>	<b>Jan-21</b>	<b>Feb-21</b>	<b>Mar-21</b>	<b>Apr-21</b>	<b>May-21</b>	<b>YTD Actuals</b>	<b>YTD Variances</b>
F6030 (/Grass Cutting Equipment Services & Maintenance)	1,334.00	-	306.12	940.00	307.23	-	4,563.23	289.80	-	1,995.25	904.70	-	9,306.33	5,367.67
F6040 (/Electrical Reticulation Maintenance)	6,241.00	2,630.80	4,863.41	3,215.00	3,375.00	3,880.00	4,609.09	7,099.47	16,941.95	3,495.00	37,127.54	4,805.00	92,042.26	(23,391.26)
F6050 (/Water Reticulation Maintenance)	833.00	3,040.20	3,332.00	2,119.90	8,869.50	6,183.90	(209.00)	22,289.71	1,443.00	6,718.50	856.00	720.00	55,363.71	(46,200.71)
F6060 (/Nursery & Environmental Expenses)	1,165.00	-	-	-	-	-	-	221.80	698.40	709.10	798.60	-	2,427.90	10,387.10
F6070 (/R&M Equipment Computers, etc)	215.00	1,600.00	-	-	-	3,299.00	-	-	418.00	-	-	-	5,317.00	(2,952.00)
F6080>001 (/R&M Boathouses)	40.00	-	-	-	-	-	-	-	-	100.00	-	-	100.00	340.00
F6080>002 (/R&M Substation)	40.00	-	-	-	-	-	-	-	-	-	-	-	-	440.00
F6080>003 (/R&M Offices)	85.00	-	-	-	-	-	-	-	-	-	-	-	-	935.00
F6080>004 (/R&M Workshop)	417.00	-	-	-	-	233.70	-	-	175.00	285.00	713.01	-	1,406.71	3,180.29
F6080>005 (/R&M Public Ablutions)	40.00	-	-	-	-	-	-	-	-	-	-	-	-	440.00
F6080>006 (/R&M Workshop & Consumables)	321.00	-	-	157.95	-	1,657.40	-	561.55	1,578.20	3,005.80	725.01	-	7,685.91	(4,154.91)
F6080>007 (/R&M Slipway)	321.00	-	-	-	-	9,644.50	-	-	-	-	-	-	9,644.50	(6,113.50)
F6090>001 (/Vehicle Maintenance Isuzu JKH097EC)	300.00	-	-	-	-	-	2,702.50	-	-	-	-	-	2,702.50	597.50
F6090>002 (/Vehicle Maintenance Mazda DGT923EC)	800.00	-	-	-	529.60	-	7,597.05	264.00	-	-	-	-	8,390.65	409.35
F6090>003 (/Vehicle Maintenance Tractor)	2,085.00	550.00	-	-	2,113.00	-	-	-	-	-	5,511.71	243.80	8,418.51	14,516.49
F6090>004 (/Vehicle Maintenance Trailers)	100.00	-	-	-	-	-	-	-	-	-	-	-	-	1,100.00
F6090>005 (/Vehicle Maintenance Isuzu HPR816EC)	400.00	-	-	-	-	6,411.95	-	-	-	-	-	-	6,411.95	(2,011.95)
F6100 (/R&M Fencing)	417.00	-	-	-	-	-	-	-	-	-	-	-	-	4,587.00
F6110 (/R&M Gates)	250.00	4,570.00	-	950.00	-	400.00	855.49	1,246.60	2,000.00	636.00	3,434.40	400.00	14,492.49	(11,742.49)
F6120 (/Supply and Maintenance of Signage)	250.00	-	-	-	-	-	-	151.00	-	-	325.00	-	476.00	2,274.00
<b>Total</b>	<b>383,628.00</b>	<b>254,341.91</b>	<b>386,726.19</b>	<b>405,036.46</b>	<b>363,119.34</b>	<b>524,324.79</b>	<b>433,021.18</b>	<b>352,019.52</b>	<b>446,077.22</b>	<b>349,216.57</b>	<b>384,808.77</b>	<b>333,009.04</b>	<b>4,231,700.99</b>	<b>(11,792.99)</b>
<b>Nett Profit Before Tax</b>	<b>-</b>	<b>175,664.51</b>	<b>(27,334.45)</b>	<b>(52,427.31)</b>	<b>60,635.07</b>	<b>(167,610.66)</b>	<b>(34,409.58)</b>	<b>119,817.93</b>	<b>(72,916.06)</b>	<b>(1,466.47)</b>	<b>59,447.14</b>	<b>15,083.61</b>	<b>74,483.73</b>	<b>74,483.73</b>