



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

TRAVEL OFFICE PROCEDURES N5

10 June 2021

This marking guideline consists of 9 pages.

SECTION A: FINANCIAL RECORDKEEPING

QUESTION 1

1.1

CASH RECEIPTS JOURNAL OF REBEL TOURS FOR MAY 2021

Doc no	Day	Details	Details of sundries	Folio	Sundries		Creditors		Commission received		Analysis of receipts		Bank	
R22	1	R. Rebel	Capital	✓	150 000	-					150 000	✓-		
SCCCF	1	K. Bolwana (Emirates)		✓			25 480	✓-	2 520	✓-	28 000	-		
R23	5	Pretty Things	Rent received	✓	7 500	-					7 500	✓-		
R24	10	J. Jonas (Trafalgar Tours)		✓			22 500	✓-	2 500	✓-	25 000		210 500	✓-
SCCCF	17	T. Thomas (Hertz)		✓			2 720	✓-	480	✓-	3 200	-		
R25	20	Brick College	Debtors	✓	42 000	-					42 000	-✓	45 200	✓-
R26	25	R. Rebel	Capital	✓	50 000	-					50 000	-✓		
R27	31	T. Tembo (Greyhound)		✓			1 080	✓-	120	✓-	1 200	-	51 200	✓-
					249 500	✓-	51 780	✓-	5 620	✓-			306 900	✓-

-1 for no or incorrect document number and -1 for no or incorrect dates.

(27)

1.2

CASH PAYMENTS JOURNAL OF REBEL TOURS FOR MAY 2021

Doc. no.	Day	Payee	Details of sundries	Folio	Sundries		Wages		Creditors		Bank			
C67	3	Cash		✓			500	-			✓500	-		
C68	3	Telkom	Telephone	✓	2 500	-					✓2 500	-		
C69	8	Shoprite	Refreshments	✓	3 600	-					✓3 600	-		
C70	12	Cash/R. Rebel	Drawings	✓	2 000	-					✓2 000	-		
C71	20	Cash	Petty cash	✓	2 000						✓2 000	-		
C72	23	Emirates		✓					25 480	-	✓25 480	-		
C73	23	Cash		✓			1 000	-			✓1 000	-		
C74	25	Waltons	Stationery	✓	4 700	-					✓4 700	-		
C75	31	Cash	Petty cash	✓	1 760	-					✓1 760	-		
					16 560	-✓			1 500	-✓	25 480	-✓	✓43 540	-

-1 for no or incorrect document number and -1 for no or incorrect dates

(22)

To get marks in the bank column, students must also have the amount correct in another column.

1.3

PETTY CASH JOURNAL OF REBEL TOURS FOR MAY 2021

Voucher no.	Day	Details	Details of sundries	Folio	Sundries		Stationery		Postage		Petty cash	
P46	1	Printer ink		✓			260	-			✓260	00
P47	8	Courier passport		✓					140	-	✓140	00
P48	15	Parking for meeting	Parking fees	✓	30	-					✓30	00
P49	19	Repairs to printer	Repairs	✓	3 000	-					✓3 000	00
P50	26	Registered letter		✓					80	-	✓80	00
P51	31	Pens and stamp		✓			250	-			✓250	00
					3 030	✓-	510	✓-	220	✓-	✓3 760	00

-1 for no or incorrect document number, -1 for no or incorrect dates

(16)

To get marks in the petty cash column, students must also have the amount correct in another column.

1.4

GENERAL LEDGER OF REBEL TOURS

PETTY CASH											
2021 MAY	1	Balance	b/d	✓3 500	00	2021 MAY	31	Total payments✓	PCJ	✓3 760	00
	20	Bank	CPJ	✓2 000	00		31	Balance	c/d	✓3 500	00
	31	Bank	CPJ	✓1 760	00						
				✓7 260	00					7 260	00
2021 JUNE	1	Balance	b/d	✓3 500	00						

(7)

[72]

QUESTION 2

2.1

CASH RECEIPTS JOURNAL	CASH PAYMENTS JOURNAL
✓ 758 500	✓ 244 500
✓ 40 000	✓ 15 000
✓ 45 000	✓ 3 000
✓ 12 000	✓ 2 500
✓ 855 500	✓ 52 000
	✓ 317 000

(11)

2.2

GENERAL LEDGER OF REBEL TOURS

BANK									
2021 APRIL	1	Balance	b/d	✓ 50 000	2021 APRIL	30	Total payments	CPJ	✓ 317 000
	30	Total receipts	CRJ	✓ 855 500		30	Balance	c/d	✓ 588 500
				905 500					905 500
2021 MAY	1	Balance	b/d	✓ 588 500					

(5)

2.3

BANK RECONCILIATION STATEMENT OF REBEL TOURS ON 30 APRIL 2021

	DEBIT	CREDIT
Credit balance according to the bank statement		650 000✓
Debit outstanding cheques:		
C251	✓ 120 000	
C274	✓ 74 035	
Credit outstanding deposits:		
T. Tiger		✓ 100 000
L. Lion		32 535✓
Debit balance according to bank account	✓ 588 500	
	✓ 782 535	782 535

No mark for the amount if the details are incorrect.

(7)
[23]

QUESTION 3**3.1 TRIAL BALANCE OF REBEL TOURS ON 31 MAY 2021**

	DEBIT	CREDIT
BALANCE SHEET SECTION		
Capital		✓550 000
Drawings	✓16 000	
Land and buildings	✓200 000	
Vehicles	✓220 000	
Bank	✓143 000	
Petty cash	✓3 000	
Debtors	✓28 000	
Creditors		✓38 000
NOMINAL ACCOUNTS SECTION		
Commission received		✓152 000
Rent received		✓10 000
Advertising	✓7 000	
Fuel	✓11 000	
Insurance	✓12 000	
Repairs	✓20 000	
Telephone	✓25 000	
Wages	✓55 000	
Water and electricity	✓12 000	
	750 000	✓750 000

1 mark for both totals correct and -1 for each account not under correct section (18)

3.2 INCOME STATEMENT OF REBEL TOURS FOR THE YEAR ENDED 31 MAY 2021

Commission received		✓152 000
Plus other income		✓10 000
Rent received	✓10 000	
Total income for the period		✓162 000
Less expenses		✓140 000
Advertising	✓7 000	
Fuel	✓11 000	
Insurance	✓10 000	
Repairs	✓20 000	
Telephone	✓25 000	
Wages	✓55 000	
Water and electricity	✓12 000	
Net profit for the period		✓22 000

(13)

3.3 BALANCE SHEET OF REBEL TOURS ON 31 MAY 2021

CAPITAL EMPLOYED			
CAPITAL (Note 1)		556 000	✓ 556 000
			✓ 556 000
EMPLOYMENT OF CAPITAL			
FIXED ASSETS			✓ 420 000
Land and buildings		✓ 200 000	
Vehicles		✓ 220 000	
NET WORKING CAPITAL			✓ 136 000
CURRENT ASSETS		✓ 174 000	
Cash (Note 2)	✓ 146 000		
Debtors	✓ 28 000		
LESS CURRENT LIABILITIES		✓ 38 000	
Creditors	✓ 38 000		
			556 000
Note 1: CAPITAL			
Opening balance		✓ 550 000	
PLUS Net Profit		✓ 22 000	
		572 000	
LESS Drawings		✓ 16 000	
		556 000	
Note 2: CASH			
Bank		✓ 143 000	
Petty cash		✓ 3 000	
		146 000	

Accept the balance sheet without notes but with correct amounts.

(16)
[47]

QUESTION 4

- 4.1 invoice issued
- 4.2 invoice received
- 4.3 debtor
- 4.4 creditor
- 4.5 equipment
- 4.6 furniture
- 4.7 assets
- 4.8 furniture

(8 × 1) [8]

TOTAL SECTION A: 150

5.5	5.5.1	True✓ – The product must however be in existence in the future.✓		
	5.5.2	False✓ – The price is paid in the currency of the seller.✓		
	5.5.3	False✓ – The inheritance of a living person may not be sold.✓		
	5.5.4	False✓ – Only certain sales, like property, etc., must be in writing.✓		
	5.5.5	False✓ – This type of delivery refers to pointing out the goods as it is impossible to place it in the hands of the buyer.✓	(5 × 2)	(10)
5.6		A credit agreement refers to the selling of goods or services on credit.✓ The price will be paid back in instalments to the credit provider.✓		(2)
5.7		The cooling-off period refers to the time that a buyer has to cancel a credit purchase.✓ The time is usually five working days.✓ If the buyer wants to cancel the contract, he/she must do so in writing and return any goods already received.✓		(3)
5.8		<ul style="list-style-type: none"> • Payslip/Proof of income • ID • List of other debts • Budget of incomes and expenses • Proof of address like a utility bill • Declaration of financial ability 	(Any 4 × 1)	(4) [50]
			TOTAL SECTION B:	50
			GRAND TOTAL:	200