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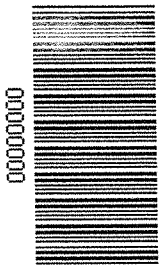

higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

NOVEMBER EXAMINATION

TRAVEL OFFIC PROCEDURES N5

13 NOVEMBER 2014

This marking guideline consists of 9 pages.

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SECTION A

QUESTION 1

1.1 False
1.2 False
1.3 True
1.4 True
1.5 False
1.6 True
1.7 True
1.8 True
1.9 False
1.10 True

(10 × 1) **[10]**

QUESTION 2

2.1 The **JUDGE** in the Supreme Court, or the magistrate in the Magistrate's court is the person who makes the decision after listening to the arguments of all parties.

2.2 Attorneys represent clients in magistrates and labour courts, and deal directly with the public.

2.3 An advocate must have a LL.B degree. An advocate may take work directly from the public but they are normally 'instructed' by an attorney.

2.4 If we bring a legal action against another party, we are known as the plaintiff in action.

2.5 If we are on the other end of the action we are known as the defendant, because we have to defend ourselves against the complaints of the plaintiff.

(5 × 1) **[5]**

QUESTION 3

- Sale of land/immovable property
- Credit agreements (hire-purchase)
- Agreement of suretyship
- Long term lease agreements
- Ante-nuptial contracts
- Leases
- Employment
- Learnerships (apprenticeship)
- Marriage agreements
- Surety agreements
- Mineral rights

(Any 5 × 1) **[5]**

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QUESTION 4

- Contracts concluded with the assistance of a guardian
- A married person under the age of 21
- A minor between the ages of 18 and 21 may apply to the Supreme Court in his/her judicial area to be appointed a major.
- Where Emancipation takes place
- Through ratification
- Statutory exceptions [6]

QUESTION 5

- Mentally Ill persons
- Drunks
- Prodigals
- Insolvents
- A person found guilty of business crimes
- Contracts formed with an enemy of the state [6]

QUESTION 6

- The threat of intimidation must be the cause of the agreement.
- The fear caused by the threats must be actual or justified and must be proved.
- The threat of intimidation must be illegal, or a legal act to produce an illegal result.
- The fear of the violence or threats must be unavoidable, and the plaintiff must prove he/she was defenseless against the threats.
- The threats must have been directed at the live(s) of the plaintiff or loved ones. [5]

QUESTION 7

- Innocent misrepresentation – the person making the statement really thought the fact to be true
- Negligent/careless misrepresentation – one party will present a false fact in a negligent or careless way and the other party acted on the misrepresentation.
- Fraudulent misrepresentation – a deliberate untrue statement was made, and the innocent party contracted on the basis of the false information. (3 + 3) [6]

QUESTION 8

- Mistake concerning the nature of the agreement.
- Mistake concerning the subject matter.
- Mistakes concerning the identity of the parties to the contract.
- Mistakes concerning the quality of the subject matter. [4]

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QUESTION 9

- Marriage in community of property
- Marriage out of community of property with accrual system
- Marriage out of community of property with exclusion of the accrual system [3]

TOTAL SECTION A: 50

SECTION B

QUESTION 10

10.1

TRIAL BALANCE OF GO AWAY TOURS – NOVEMBER 2014

	FOL	DEBIT	CREDIT
BALANCE SHEET SECTION			
Bank	B1	437 750,00	
Capital	B2		780 000,00
Creditors	B3		14 780,00
Debtors	B4	3 900,00	
Land and Buildings	B5	1 100 000,00	
Vehicles	B6	330 000,00	
Equipment	B7	27 930,00	
Drawings	B8	3 750,00	
Petty Cash	B9	5 000,00	
Stock	B10	7 130,00	
NOMINAL ACCOUNTS			
Commission	N1		1 231 000,00
Wages	N2	1 480,00	
Stationery	N3	2 190,00	
Salaries	N4	73 400,00	
Water & Electricity	N5	7 190,00	
Telephone	N6	6 410,00	
Rent Paid	N7	13 000,00	
Consumables	N8	2 750,00	
Travel Material	N9	3 900,00	
		2 025 780,00	2 025 780,00

(20)

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10.2 **INCOME STATEMENT OF GO AWAY TOURS FOR THE YEAR ENDED NOVEMBER 2014**

COMMISSION		1 231 000,00
PLUS OTHER INCOME		
TOTAL INCOME FOR THE PERIOD		1 231 000,00
LESS EXPENSES		110 320,00
Wages	1 480,00	
Stationery	2 190,00	
Salaries	73 400,00	
Water & Electricity	7 190,00	
Telephone	6 410,00	
Rent Paid	13 000,00	
Consumables	2 750,00	
Travel Material	3 900,00	
NET PROFIT FOR THE PERIOD		1 120 680,00

(12)

10.3 **BALANCE SHEET OF GO AWAY TOURS ON 30 NOVEMBER 2014**

CAPITAL			1 896 930,00
Capital (1)	1 896 930,00		
EMPLOYMENT OF CAPITAL			1 896 930,00
FIXED ASSETS			1 457 930,00
Equipment	330 000,00		
Vehicles	27 930,00		
Land and Buildings	1 100 000,00		
NET WORKING CAPITAL			439 000,00
CURRENT ASSETS		453 780.00	
Debtors	3 900,00		
Petty Cash	5 000,00		
Stock	7 130,00		
Bank	437 750,00		
LESS LIABILITIES		14 780.00	
Creditors	14 780,00		
NOTES			
1) Capital of Trial Balance	780 000,00		
Less drawings	3 750,00		
Plus net profit	1 120 680,00		
	1 896 930,00		

(19)

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11.1 **Cash Payments Journal of GO AWAY TOURS – NOVEMBER 2014**

DOC	DAY	DETAILS	SUNDRY	SUNDRY AMOUNT	WAGES	CREDITORS	STATIONERY	BANK
4713	1	DIONS WIRED	Equipment	7 999,00				7 999,00
4714	2	MCCI	Membership	1 400,00				1 400,00
4715	6	Cash	Petty Cash	1 000,00				1 000,00
4716	16	Cash			450,00			450,00
4717	29	Gr – 8 – Ideas				8 000,00		8 000,00
4718	29	PJ Electrical				11 000,00		11 000,00
4719	31	CNA					278,90	278,90
				10 399,00	450,00	19 000,00	278,90	30 127,90

(17)

11.2 **Creditors Journal of GO AWAY TOURS – NOVEMBER 2014**

DOC	DAY	DETAILS	SUNDRY	SUNDRY AMOUNT	STATIONERY	EQUIPMENT	TRAVEL MATERIA	TOTAL CREDITORS
73	1	Travel Assist					2 130,00	2 130,00
74	8	House and Home				6 900,00		6 900,00
75	17	Hoedspruit stationers			2 473,00			2 473,00
76	20	PJ Electrical	Electric Fence	11 000,00				11 000,00
77	23	Hoedspruit stationers			240,00			240,00
78	26	Gr – 8 - Ideas					8 000,00	8 000,00
				11 000,00	2 713,00	6900,00	10 130,00	30743,00

(15)

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11.3 **GENERAL LEDGER OF GO AWAY TOURS – NOVEMBER 2014**

BANK B1					
			Total Payments	CPJ	30 127.90
CREDITORS B2					
Bank	CPJ	19 000.00	Total Purchases	CJ	30 743.00
Balance	c/o	11 743.00			
		30 743.00			30 743.00
			Balance	b/d	11 743.00
EQUIPMENT B3					
Bank	CPJ	7 999.00			
Creditors	CJ	6 900.00			
		14 899.00			
PETTY CASH B4					
Bank	CPJ	1 000.00			
STATIONERY N1					
Bank	CPJ	278.90			
Creditors	CJ	2 713.00			
		2 991.90			
WAGES N2					
Bank	CPJ	450.00			
MEMBERSHIP FEES N3					
Bank	CPJ	1 400.00			
TRAVEL MATERIAL N4					
Creditors	CJ	10 130.00			
ELECTRIC FENCE N5					
Creditors	CJ	11 000.00			

(18)

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11.4 **CREDITORS LEDGER OF GO AWAY TOURS – NOVEMBER 2014**

DETAILS	FOL	DEBIT	CREDIT	BALANCE
TRAVEL ASSIST	**C1**			
Invoice 73	CJ		2 130,00	2 130,00
HOUSE AND HOME	**C2**			
Invoice 74	CJ		6 900,00	6 900,00
HOEDSPRUIT STATIONERS	**C3**			
Invoice 75	CJ		2 473,00	2 473,00
Invoice 77	CJ		240,00	2 713,00
PJ ELECTRICAL	**C4**			
Invoice 76	CJ		11 000,00	11 000,00
Cheque Counterfoil 4718	CPJ	11 000,00		0,00
GR 8 IDEAS	**C5**			
Invoice 78	CJ		8 000,00	8 000,00
Cheque Counterfoil 4717	CPJ	8 000,00		0,00

CREDITORS LIST OF GO AWAY TOURS – NOVEMBER 2013

Travel Assist – R2 130,00
House and Home – R6 900,00
Hoedspruit Stationers – R2 713,00
PJ Electrical – R0,00
GR 8 Ideas – R0,00

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QUESTION 12

12.1

CASH RECEIPTS JOURNAL	CASH PAYMENTS JOURNAL
BANK	BANK
10 097,00	10 231,30
6 880,00	48,70
	473,00
	1 630,00
16 977,00	12 383,00

(8)

12.2

BANK B1

DATE	DETAILS	FOL	R	DATE	DETAILS	FOL	R
1 NOV	Balance	b/d	7 739,00	30 NOV	Total Payment	CPJ	12 383,00
30 NOV	Total Receipts	CRJ	16 977,00		Balance	c/o	12 333,00
			24 716,00				24 716,00
1 DEC	Balance	b/d	12 333,00				

(6)

12.3

BANK RECONCILIATION STATEMENT OF GO AWAY TOURS – 30 NOVEMBER 2014

	DEBIT	CREDIT
CR Balance according to Bank Statement		17 083,00
CR Outstanding Deposits		470,00
		6 920,00
CR Incorrect debit		3 900,00
CR Outstanding cheques # 74	4 180,00	
# 79	2 740,00	
#83	9 120,00	
DR Balance according to Bank Account	12 333,00	
	28 373,00	28 373,00

(9)
[150]

TOTAL SECTION B: 150
GRAND TOTAL: 200

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