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higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE

TRAVEL OFFICE PROCEDURES N5

(4021165)

2 December 2019 (X-Paper)
09:00–12:00

This question paper consists of 10 pages and an ANSWER BOOK of 9 pages.

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DEPARTMENT OF HIGHER EDUCATION AND TRAINING
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE
TRAVEL OFFICE PROCEDURES N5
TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS AND INFORMATION

1. Answer ALL the questions.
2. Read ALL the questions carefully.
3. Make use of the attached ANSWER BOOK to answer the question paper.
4. Write your EXAMINATION NUMBER on the front page of the answer book in the space provided.
5. NO marks will be given for answers written in pencil.
6. Write neatly and legibly.

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QUESTION 1

Record the source documents below in the following journals and general ledger of Treetop Travels for April 2019:

1.1 Cash receipts journal with additional columns for Debtors, Creditors and Commission received (42)

1.2 Cash payments journal with additional columns for Stationery, Creditors and Wages

Close both journals off on the last day of the month. (21)

1.3 Use the information in the journals to draw up (and balance/total) the following accounts in the general ledger: Creditors and Equipment. (10)

Additional information:

Balances on 1 April 2019:	Commission structure:
Equipment – R23 500 Creditors – Mango R5 400 SAA R6 900 Safair R10 500 Total R22 800	Domestic air ticket – 7% International air ticket – 9% Accommodation and tours – 10% Car hire – 15%

TREETOP TRAVELS

RECEIPT No. R54

Date: 1 April 2019

Received from: T. Tree

The amount of: Two hundred and fifty thousand rand only

R250 000,00

For: Capital contribution

Signature: *D Govender*

TREETOP TRAVELS

RECEIPT No. R55

Date: 1 April 2019

Received from: L. Roux

The amount of: Six thousand eight hundred rand only

R6 800,00

For: Air ticket on BA (JNB – LHR return)

Signature: *D Govender*

TREETOP TRAVELS

RECEIPT No. R56

Date: 5 April 2019

Received from: D. Jones

The amount of: One thousand eight hundred rand only

R1 800,00

For: Accommodation Protea Hotel

Signature: *D Govender*

TREETOP TRAVELS

RECEIPT No. R57

Date: 8 April 2019

Received from: F. Fry

The amount of: Two thousand two hundred rand only

R2 200,00

For: Air ticket on Safair (domestic)

Signature: *D Govender*

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TREETOP TRAVELS *RECEIPT* No. R58

Date: 10 April 2019

Received from: K. Case

The amount of: Eight thousand rand only

R8 000,00

For: On account

Signature: *D Govender*

TREETOP TRAVELS *RECEIPT* No. R59

Date: 10 April 2019

Received from: K. Isaacs

The amount of: One hundred and eight thousand rand only

R108 000,00

For: Tour for two with Thompson Tours

Signature: *D Govender*

TREETOP TRAVELS *RECEIPT* No. R60

Date: 15 April 2019

Received from: S. Sithole

The amount of: Five thousand five hundred rand only

R5 500,00

For: Rent

Signature: *D Govender*

TREETOP TRAVELS *RECEIPT* No. R61

Date: 17 April 2019

Received from: M. Miller

The amount of: One thousand seven hundred rand only

R1 700,00

For: Air ticket on Mango for JNB to Durban

Signature: *D Govender*

TREETOP TRAVELS *RECEIPT* No. R62

Date: 28 April 2019

Received from: N. Ndlovu

The amount of: Two thousand nine hundred rand only

R2 900,00

For: Car hire with AVIS

Signature: *D Govender*

TREETOP TRAVELS *RECEIPT* No. R63

Date: 28 April 2019

Received from: T. Twiggy

The amount of: Five thousand one hundred rand only

R5 100,00

For: On account

Signature: *D Govender*

CHEQUE COUNTERFOILS:

C85

4 April 2019

To: ***Incredible Connection***

For: ***Printer***

	R	c
This cheque	***8 500***	***00***

C86

6 April 2019

To: ***Cash***

For: ***Wages***

	R	c
This cheque	***400***	***00***

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	R	c
C87		
9 April 2019		
To: ***T. Tree***		
For: ***Own use***		
This cheque	***2 700***	***00***

	R	c
C88		
12 April 2019		
To: ***Safair***		
For: ***Amount due***		
This cheque	***?***	

	R	c
C89		
12 April 2019		
To: ***Waltons***		
For: ***Pens and files***		
This cheque	***1 420***	***00***

	R	c
C90		
17 April 2019		
To: ***Game***		
For: ***Desks***		
This cheque	***3 250***	***00***

	R	c
C91		
22 April 2019		
To: ***Checkers***		
For: ***Milk, coffee and sugar***		
This cheque	***2 200***	***00***

	R	c
C92		
30 April 2019		
To: ***Mango***		
For: ***Amount due on 1 April 2019***		
This cheque	***?***	

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QUESTION 2

After comparing the bank statement and cash journals of Treetop Travels, information is given with which you are required to:

2.1 Make the supplementary entries in cash receipts and cash payments journals (Bank column only). (10)

2.2 Post only the totals of the journals to the general ledger and balance the account. (7)

2.3 Compile a bank reconciliation statement on 31 January 2019 to reconcile the balance of the bank account with that of the bank statement. (10)

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INFORMATION:

a) The bank statement showed a credit balance of R529 000.

b) The bank account showed a debit balance of R521 520 on 1 January 2019.

c) The total of the Bank column in the cash receipts journal on 31 January 2019 was R120 850.

d) The total of the Bank column in the cash payments journal on 31 January 2019 was R101 325.

e) Bank charges according to the bank statement were R850.

f) A deposit of R15 750 from T. Mbongo was received on the last day of the month. The amount appears in the cash receipts journal, but not on the bank statement.

g) A debit order in favour of Telkom was debited on our bank statement, R5 725.

h) A credit entry on the bank statement is for a deposit that G. George made directly into our bank account, R24 360.

i) The following cheques have not yet been presented for payment:

#867	R6 700
#882	R3 200
#889	R18 830

j) An R/D cheque was returned by the bank because it is post-dated. The cheque for R15 880 was received from T. Smith.

k) Two deposits from M. Morrison, R36 100 and R5 250, do not appear on our bank statement, but are recorded in our cash receipts journal.

l) A deposit made by D. Manyana directly into our bank account does not yet appear in the cash receipts journal, R28 020.

m) A debit order in favour of Outsurance for R13 600 has been deducted from our bank account.

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QUESTION 3

Use the following incorrect trial balance of Treetop Travels given on 31 May 2019 to complete the following:

3.1 Corrected trial balance of Treetop Travels on 31 May 2019 (27)

3.2 The following sections of the balance sheet of Treetop Travels on 31 May 2019:

(a) Long-term liabilities (2)
(b) Fixed assets (4)
(c) Net working capital (6)

	DEBIT	CREDIT
Advertisements		2 550
Bank		208 200
Capital		550 000
Commission received		123 000
Creditors		21 300
Debtors		39 500
Drawings		23 000
Electricity		6 500
Equipment		58 000
Fixed deposit: FNB		55 200
Furniture		33 000
Insurance		8 300
Interest on current account		900
Interest on fixed deposit		1 600
Interest on loan		3 880
Loan: DD Bank		162 800
Office expenses		1 200
Petty cash		1 000
Postage		820
Refreshments		2 900
Rent paid		72 000
Salaries		150 000
Stationery		1 620
Telephone		3 930
Vehicles		168 000
Wages		20 000
		1 719 200

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QUESTION 4

You are in charge of petty cash at Treetop Travels and must draft the petty cash account in the general ledger for June 2019. The imprest amount of the petty cash is R5 000.

Make all the entries and balance the account using the following information:

- The balance of the petty cash account on 1 June 2019 was R5 000.
- You received R2 000 from the chief cashier on 10 June 2019.
- You received a further R1 000 from the chief cashier on 20 June 2019.
- The total of the petty cash payments amounted to R8 200 during June 2019.
- You received an amount from the chief cashier on 30 June 2019 to reimburse the imprest amount. **[11]**

TOTAL SECTION A: 150

SECTION B

QUESTION 5

5.1 An agreement only becomes a contract when complying with certain requirements. Some of these requirements are listed below. Explain in your own words the meaning of each requirement.

5.1.1 The agreement must be legal.

5.1.2 The parties must have contractual capacity.

5.1.3 The agreement must not be vague.

5.1.4 Performance must be possible.

5.1.5 The necessary formalities must be observed.

(5 × 2) (10)

5.2 Indicate whether the following statements are TRUE of FALSE. Choose the answer and write only 'True' or 'False' next to the question number (5.2.1–5.2.5) in the ANSWER BOOK.

5.2.1 The credit receiver must give notice of termination of the contract to the credit provider when falling back on the cooling-off clause.

5.2.2 The cooling-off period of five days includes public holidays.

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5.2.3 Credit agreements must state the initial payment/deposit.

5.2.4 A buyer of an article becomes the owner upon delivery of the article.

5.2.5 A minor younger than 16 years may draw up a legal will.

(5 × 1) (5)

5.3 Contractual capacity of the parties involved is one of the requirements of a legal contract. Discuss the contractual capacity of the following parties:

5.3.1 Minors

5.3.2 Mentally ill people

5.3.3 A woman married out of community of property

(3 × 2) (6)

5.4 All parties must have free consent when contracting. However, sometimes free or mutual consent may be absent due to different reasons. Name and explain THREE such reasons and also give an example of each. (3 × 3) (9)

5.5 There are some circumstances under which a minor may enter into a valid contract. Statutory exceptions is one of them. Name FIVE other. (5)

5.6 According to the Credit Agreement Act, the credit receiver will have to show certain documentation when applying for credit. Give FIVE examples of such documentation and also give a definition of a credit agreement. (5 + 3) (8)

5.7 Various options are given as possible answers to the following questions. Choose the answer and write only the letter (A–D) next to the question number (5.7.1–5.7.5) in your ANSWER BOOK.

5.7.1 Delivery with the short hand means …

A actual delivery.
B that the seller acts as an agent for the buyer.
C that the seller points out the goods to the buyer.
D that the goods are already in possession of the buyer.

5.7.2 Another word for goods is …

A mix.
B minx.
C merz.
D merx.

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5.7.3 Which one is NOT a requirement for a valid offer?

A It must be communicated.
B It must be in writing.
C It may be for the public.
D It must be clear and unambiguous.

5.7.4 Which one of the following countries had an influence on South African law?

A Spain
B Namibia
C The United States of America
D England

5.7.5 Which one of the following goods can be sold?

A The Two Oceans Aquarium
B People
C Table Mountain
D The Atlantic Ocean

(5 × 1) (5)

5.8 Name any TWO articles covered by the most recent Credit Act. (2)

TOTAL SECTION B: 50
GRAND TOTAL: 200

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TRAVEL OFFICE PROCEDURES N5

ANSWER BOOK

EXAMINATION NUMBER: | | | | | | | | | | | | | |

CENTRUM NUMBER: | | | | | | | | | | | |

QUESTION	MARKER	CHIEF MARKER	INTERNAL MODERATOR
1			
2			
3			
4			
5			
TOTAL	/200	/200	/200
	%	%	%

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QUESTION 1.1

CASH RECEIPTS JOURNAL OF TREETOP TRAVELS FOR APRIL 2019

Doc. no.	Day	Details	Details of sundries	Fol.	Sundries		Debtors		Creditors		Commission received		Analysis of receipts		Bank	

(42)

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QUESTION 1.2

CASH PAYMENTS JOURNAL OF TREETOP TRAVELS FOR APRIL 2019

Doc. no.	Day	Payee	Details of sundries	Fol.	Sundries		Stationery		Creditors		Wages		Bank	

(21)

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1.3 **GENERAL LEDGER OF TREETOP TRAVELS**

CREDITORS											

EQUIPMENT											

(10)
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QUESTION 2

2.1

CASH RECEIPTS JOURNAL	CASH PAYMENTS JOURNAL

(10)

2.2 GENERAL LEDGER OF TREETOP TRAVELS

BANK									

(7)

2.3 BANK RECONCILIATION STATEMENT OF TREETOP TRAVELS ON 31 JANUARY 2019

	DEBIT	CREDIT

(10)
[27]

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3.1 TRIAL BALANCE OF TREETOP TRAVELS ON 31 MAY 2019

	DEBIT		CREDIT	

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3.2 a) LONG-TERM LIABILITIES

LONG-TERM LIABILITIES		

(2)

3.2 b) FIXED ASSETS

FIXED ASSETS		

(4)

3.2 c) NET WORKING CAPITAL

NET WORKING CAPITAL			

(6)
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QUESTION 4

GENERAL LEDGER OF TREETOP TRAVELS

PETTY CASH											

[11]

TOTAL SECTION A: 150

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SECTION B

QUESTION 5

5.1 5.1.1

5.1.2

5.1.3

5.1.4

5.1.5

(5 × 2) (10)

5.2 5.2.1

5.2.2

5.2.3

5.2.4

5.2.5

(5 × 1) (5)

5.3 5.3.1

5.3.2

5.3.3

(3 × 2) (6)

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5.4

(3 × 3) (9)

5.5

(5)

5.6

(5 + 3) (8)

5.7 5.7.1
5.7.2
5.7.3
5.7.4
5.7.5

(5 × 1) (5)

5.8

(2)

TOTAL SECTION B: 50
GRAND TOTAL: 200

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