



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

NOVEMBER 2014

(06030154)

MARKING GUIDELINE

This guideline consists of 28 pages.

LAST YEAR Customers Journal batch listing for user User 0 - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Cost Code	Debit	Credit	Contra
✓ 12	28/02/2014	C	E001 -Ellis Park Campus	CJ1201	Balance		7,500.00 ✓		9990/000
12	28/02/2014	C	F001 -False Bay College	CJ1202	Balance		2,000.00 ✓		9990/000
✓ 11	31/01/2014	C	E001 -Ellis Park Campus	CJ1203	Balance		5,000.00 ✓		9990/000
11	31/01/2014	C	F001 -False Bay College	CJ1204	Balance		1,000.00 ✓		9990/000
✓ 10	31/12/2013	C	E001 -Ellis Park Campus	CJ1205	Balance		2,500.00 ✓		9990/000
12	28/02/2014	G	9990/000-Opening Balance / Suspense Account	CJ1201	Balance			7,500.00	✓
12	28/02/2014	G	9990/000-Opening Balance / Suspense Account	CJ1202	Balance			2,000.00	
11	31/01/2014	G	9990/000-Opening Balance / Suspense Account	CJ1203	Balance			5,000.00	
11	31/01/2014	G	9990/000-Opening Balance / Suspense Account	CJ1204	Balance			1,000.00	
10	31/12/2013	G	9990/000-Opening Balance / Suspense Account	CJ1205	Balance			2,500.00	

----- End of Report -----

✓ Reference increment

$$10 \div 2 = 5$$

Softline Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: CFS N4 NOVEMBER 2014
PO Box 781893
Sandton
2146
South Africa

- 1 Document ^{ent}
SUPPLIER INVOICE

- 2 Dates

Date 03/03/2014

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Document No SUP001

Giunni Books

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
GI01 ✓	GB001 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
CO4	Communication N4	15	Each	105.00		14.00%	1,575.00
FW4 ✓	Fin Acc N4 Workbook	16	Each	50.00		14.00%	800.00
CP4	Computer Practice N4	17	Each	115.00		14.00%	1,955.00

- 2 Tax

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Early Payment Terms:

✓ 15% within 7 days from period end
3,671.32 until 07/04/2014

Received in good order

Signed _____ Date _____

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Sub Total	4,330.00
Discount @ ✓ 12.50%	541.24
Amount Excl Tax	3,788.76
Tax	530.43
Total	4,319.19

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SUPPLIER INVOICE

Date 11/03/2014

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Document No SUP002

Jafur Ltd

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
JU02 ✓	J246 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
EN4	Entrepreneurship N4	20	Each	110.00		14.00%	2,200.00 ✓
EC4	Economics N4	10	Each	115.00		14.00%	1,150.00 ✓

Early Payment Terms:

✓ 10% within 30 days from period end
3,179.32 until 30/04/2014

Received in good order

Signed _____ Date _____

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Sub Total	3,350.00
Discount @ ✓ 7.50%	251.25
Amount Excl Tax	3,098.75
Tax	433.83
Total	3,532.58

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SUPPLIER INVOICE	
Date	25/03/2014
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Document No	SUP003

T & M Publishers

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
TR03 ✓	TMP14 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
------	-------------	----------	------	------------	-------	-----	------------

FM4	Financial Management N4	25	Each	125.50	14.00%		3,137.50
AA4	Applied Accounting N4	26	Each	153.00	14.00%		3,978.00
FA4	Financial Accounting N4	27	Each	129.99	14.00%		3,509.73

Received in good order

Signed _____ Date _____

Early Payment Terms:
✓ 5% within 60 days from period end
10,931.77 until 30/05/2014

Sub Total	10,625.23
Discount @ ✓ 5.00%	531.26
Amount Excl Tax	10,093.97
Tax	1,413.15
Total	11,507.12

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- 1 Document DEBIT NOTE

- 1 Date

Date 11/03/2014

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Document No DEB01

Giunni Books

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
GI01 ✓	GB001 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
------	-------------	----------	------	------------	-------	-----	------------

FW4	Fin Acc N4 Workbook Extra order ✓	1	Each	50.00		14.00%	50.00
-----	--------------------------------------	---	------	-------	--	--------	-------

- 1 Tax

5

Extra order

Received in good order

Signed _____ Date _____

Sub Total	50.00
Discount @ ✓ 12.50%	6.25
Amount Excl Tax	43.75
Tax	6.13
Total	49.88

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DEBIT NOTE

Date 27/03/2014

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T & M Publishers

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
TR03 ✓	TMP14 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
AA4	Applied Accounting N4	1	Each	153.00		14.00%	153.00
	N5 book ✓						
FA4	Financial Accounting N4	1	Each	129.99		14.00%	129.99
	Pages loose ✓						

7

12

AA4 - N5 book
FA4 - Pages loose

Received in good order

Signed _____ Date _____

Sub Total	282.99
Discount @ ✓ 5.00%	14.15
Amount Excl Tax	268.84
Tax	37.64
Total	306.48

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TAX INVOICE ✓

- 2 Dates

Date 04/03/2014

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Document No T1401 ✓

False Bay College

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
F001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
FA4	Financial Accounting N4	1	Each	180.00		14.00%	180.00
FM4	Financial Management N4	3	Each	187.50		14.00%	562.50
AA4	Applied Accounting N4	6	Each	202.50		14.00%	1,215.00

- 2 Tax

8

✓ check all credit invoices

Thank you for your support.

Early Payment Terms:

✓ 5% within 60 days from period end
2,119.98 until 30/05/2014

Received in good order

Signed _____ Date _____

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Sub Total	1,957.50
Discount @ 0.00%	0.00
Amount Excl Tax	1,957.50
Tax	274.05
Total	2,231.55

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TAX INVOICE

Date 12/03/2014

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Document No T1402

John Knox Bokwe
PO Box 85
EAST LONDON ✓

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
J001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
AA4	Applied Accounting N4	4	Each	202.50		14.00%	810.00
CP4	Computer Practice N4	5	Each	165.00		14.00%	825.00
FW4	Fin Acc N4 Workbook	6	Each	75.00 ✓		14.00%	450.00
FM4	Financial Management N4	7	Each	187.50		14.00%	1,312.50

Thank you for your support.

Early Payment Terms:

✓ 15% within 7 days from period end
3,045.25 until 07/04/2014

Received in good order

Signed _____

Date _____

Sub Total	3,397.50
Discount @ ✓ 7.50%	254.81
Amount Excl Tax	3,142.69
Tax	439.99
Total	3,582.68

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TAX INVOICE

Date 17/03/2014

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Document No T1403

Cash Sales

Deliver to
Maluti Campus ✓
Mr B Pharo

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
CO4	Communication N4	8	Each	167.50		14.00%	1,260.00
EN4	Entrepreneurship N4	9	Each	150.00		14.00%	1,350.00
FW4	Fin Acc N4 Workbook	10	Each	75.00		14.00%	750.00
DC	Delivery cost	150	P/Km	25.00		14.00%	3,750.00

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✓ check all cash invoices
Please sign delivery note.

Received in good order

Signed _____ Date _____

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Sub Total	7,110.00
Discount @ ✓ 15.00%	1,066.50
Amount Excl Tax	6,043.50
Tax	846.09
Total	6,889.59

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TAX INVOICE

Date 20/03/2014

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Document No T1404

Ellis Park Campus

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
E001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
CP4	Computer Practice N4	11	Each	165.00		14.00%	1,815.00 ✓
EN4	Entrepreneurship N4	12	Each	150.00		14.00%	1,800.00 ✓
FA4	Financial Accounting N4	13	Each	180.00		14.00%	2,340.00 ✓
DC	Delivery cost	75	P/Km	25.00		14.00%	1,875.00 ✓

Thank you for your support.

Early Payment Terms:

✓ 15% within 7 days from period end
7,207.91 until 07/04/2014

Received in good order

Signed _____

Date _____

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Sub Total	7,830.00
Discount @ ✓ 5.00%	391.50
Amount Excl Tax	7,438.50
Tax	1,041.40
Total	8,479.90

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TAX INVOICE

Date 25/03/2014

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Document No T1405

Cash Sales

Deliver to
Majuba College
8 Allen Street
NEWCASTLE
2940

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
CO4	Communication N4	2	Each	157.50		14.00%	315.00
EN4	Entrepreneurship N4	4	Each	150.00		14.00%	600.00
EC4	Economics N4	6	Each	172.50		14.00%	1,035.00
DC	Delivery cost	25	P/Km	25.00		14.00%	625.00

Please sign delivery note.

Received in good order

Signed _____ Date _____

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Sub Total	2,575.00
Discount @ ✓ 15.00%	386.25
Amount Excl Tax	2,188.75
Tax	306.44
Total	2,495.19

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- 1 Document CREDIT NOTE

- 1 Date

Date 25/03/2014

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Document No CRE01

Ellis Park Campus

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
E001 ✓	T1404 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
------	-------------	----------	------	------------	-------	-----	------------

CP4	Computer Practice N4	3	Each	165.00		14.00%	495.00
	ISBN version ✓						
EN4	Entrepreneurship N4	2	Each	150.00		14.00%	300.00
	Pages missing ✓						

- 1 Tax

7

CP4 - ISBN version
EN4 - Pages missing

Received in good order

Signed _____ Date _____

Sub Total	795.00
Discount @ ✓ 5.00%	39.75
Amount Excl Tax	755.25
Tax	105.74
Total	860.99

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CREDIT NOTE

Date 27/03/2014

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Document No CRE02

Cash Sales

Deliver to
Majuba College
8 Allen Street
NEWCASTLE
2940

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓	T1405 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
EC4	Economics N4 For Maluti Campus ✓	2	Each	172.50		14.00%	345.00

For Maluti Campus

Received in good order

Signed _____ Date _____

Sub Total	345.00
Discount @ ✓ 15.00%	51.75
Amount Excl Tax	293.25
Tax	41.06
Total	334.31

Prepared by: Educational Pack

Suppliers Journal batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Cost Code	Tx	Exclusive	Inclusive	Contra
1	18/03/2014	S	UR04 -URAH TRADERS	C1604	2 Office desks @ R5275 each		05	9,254.39 ✓	10,550.00 ✓	CI/6300/010
✓ 1	18/03/2014	S	UR04 -URAH TRADERS	C1604 ✓	1 HP Colour Printer		05	3,135.96 ✓	3,575.00 ✓	CI/6300/010
1	18/03/2014	S	UR04 -URAH TRADERS	C1604	4 Ink cartridges @ R1797 each		01	6,305.26 ✓	7,188.00 ✓	CI/3250/000
1	18/03/2014	S	UR04 -URAH TRADERS	C1604	4 Office Chairs @ R1250 each		05	4,385.96 ✓	5,000.00 ✓	CI/6300/010
1	18/03/2014	G	9500/000-Vat / Tax Control Account	ZContras	C1604 - Tax entry		00	1,295.61	1,295.61	D
1	18/03/2014	G	6300/010-Office Equipment - @ Cost	C1604	2 Office desks @ R5275 each		00	9,254.39	9,254.39	D 6300/010
1	18/03/2014	G	9500/000-Vat / Tax Control Account	ZContras	C1604 - Tax entry		00	439.04	439.04	D
1	18/03/2014	G	6300/010-Office Equipment - @ Cost	C1604	1 HP Colour Printer		00	3,135.96	3,135.96	D 6300/010
1	18/03/2014	G	9500/000-Vat / Tax Control Account	ZContras	C1604 - Tax entry		00	882.74	882.74	D
1	18/03/2014	G	3250/000-Consumable Goods	C1604	4 Ink cartridges @ R1797 each		00	6,305.26	6,305.26	D 3250/000
1	18/03/2014	G	9500/000-Vat / Tax Control Account	ZContras	C1604 - Tax entry		00	614.04	614.04	D
1	18/03/2014	G	6300/010-Office Equipment - @ Cost	C1604	4 Office Chairs @ R1250 each		00	4,385.96	4,385.96	D 6300/010

----- End of Report ----- - 2 Tax

- 2 Description

- 12 Contra

11

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Suppliers Allowances batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Cost Code	Tx	Exclusive	Inclusive	Contra
✓ 1	28/03/2014	S	UR04 -URAH TRADERS	C1604 ✓	2 Ink cartridges - serial number	✓	01	3,152.63	✓ 3,594.00	D 3250/000 ✓
1	28/03/2014	G	9500/000-Vat / Tax Control Account	ZContras	C1604 - Tax entry		00	441.37	441.37	C
1	28/03/2014	G	3250/000-Consumable Goods	C1604	2 Ink cartridges - serial number		00	3,152.63	3,152.63	C 3250/000

----- End of Report -----

- 12 Contra

- 1 Tax

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CB 1 Payments batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Cost Code	Tx	Exclusive	Inclusive	Contra
1	03/03/2014	S	TR03 -T & M Publishers	101	Settlement 01/03/14		00	4,987.50	✓ 4,987.50	D 8400/000
1	04/03/2014	* G	3050/000-Advertising & Promotions	102	FET Advertising		01	1,191.15	✓ 1,357.91	D 8400/000
1	10/03/2014	* G	4300/000-Rent Paid	103	Potsch		01	13,421.05	✓ 15,300.00	D 8400/000
1	14/03/2014	* G	3650/000-Electricity & Water	104	PTS Municipality		01	3,304.10	✓ 3,766.67	D 8400/000
1	14/03/2014	* G	5400/000-Drawings	104	PTS Municipality		00	913.57	✓ 913.57	D 8400/000
1	27/03/2014	C	Z99 -Cash Sales	105	Majuba College - refund		00	334.31	✓ 334.31	D 8400/000
1	28/03/2014	S	UR04 -URAH TRADERS	106	Full payment		00	22,151.02	✓ 22,151.02	D 8400/000
1	29/03/2014	* G	8410/000-Petty Cash	107	Cash		00	713.90	✓ 713.90	D 8400/000
1	31/03/2014	S	TR03 -T & M Publishers	108	Settle account		00	10,640.61	✓ 10,640.61	D 8400/000
1	10/03/2014	* G	3200/000-Bank Charges	BS001/1	Hope Bank - service fee		01	4.56	✓ 5.20	D 8400/000
1	24/03/2014	* G	3200/000-Bank Charges	BS001/1	Hope Bank - cash handling fees		01	90.13	✓ 102.75	D 8400/000
1	30/03/2014	* G	3200/000-Bank Charges	BS001/2	Hope Bank - tax levy		00	43.21	✓ 43.21	D 8400/000
1	11/03/2014	* C	E001 -Ellis Park Campus	BS001/3	Ellis Park Campus (cheque R/D)		00	7,125.00	✓ 7,125.00	D 8400/000
1	25/03/2014	* G	4250/000-Rates & Taxes	BS001/4	Potsch Municipality		00	2,345.67	✓ 2,345.67	D 8400/000
1	27/03/2014	* G	4600/000-Telephone & Fax	BS001/5	Telkom		01	866.36	✓ 987.65	D 8400/000
1	03/03/2014	S	TR03 -T & M Publishers	101	Discount		01	230.28	✓ 262.50	D 2700/000
1	28/03/2014	S	UR04 -URAH TRADERS	106	Discount		01	498.23	✓ 567.98	D 2700/000
1	31/03/2014	S	TR03 -T & M Publishers	108	Discount		01	491.25	✓ 560.03	D 2700/000
1	11/03/2014	C	E001 -Ellis Park Campus	BS001/3	Discount		01	328.95	✓ 375.00	D 3550/000
1	31/03/2014	x G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	70,774.97	70,774.97	C
1	31/03/2014	x G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	1,219.74	1,219.74	C 2700/000
1	31/03/2014	x G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras		00	328.95	328.95	C 3550/000
1	31/03/2014	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	2,426.01	2,426.01	D

- 2 Dates

----- End of Report -----

- 2 Tax

- 2 Description
- 1 ZContra

Mark account + amount

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Prepared by: Educational Pack

CB 1 Receipts batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Cost Code	Tx	Exclusive	Inclusive	Contra
1	01/03/2014	* G	5100/000-Capital	DS1/3	R101 Joe Moleti	00		100,000.00	✓ 100,000.00	C 8400/000
1	04/03/2014	* C	E001 -Ellis Park	DS1/3	R102 Payment	00		7,125.00	✓ 7,125.00	C 8400/000
			Campus		on account					
1	13/03/2014	C	F001 -False Bay	DS2/3	R103 Settle	00		2,119.98	✓ 2,119.98	C 8400/000
			College		invoice 04/03/14					
1	17/03/2014	C	Z99 -Cash Sales	DS2/3	CRR 001	00		6,889.59	✓ 6,889.59	C 8400/000
1	20/03/2014	* C	J001 -John Knox Bokwe	DS3/3	R104 Settle	00		3,045.25	✓ 3,045.25	C 8400/000
					invoice 12/03/14					
1	25/03/2014	* C	Z99 -Cash Sales	DS3/3	CRR 002	00		2,495.19	✓ 2,495.19	C 8400/000
1	27/03/2014	* C	F001 -False Bay	DS3/3	R105 Settle	00		2,850.00	✓ 2,850.00	C 8400/000
			College		account 01/03/14					
1	12/03/2014	* G	5500/000-HOP Bank	BS001/6	HOP Bank	00		50,000.00	✓ 50,000.00	C 8400/000
			(15%)							
1	31/03/2014	G	2950/000-Interest on	BS001/7	HOPE Bank	00		210.10	✓ 210.10	C 8400/000
			current account							
1	04/03/2014	C	E001 -Ellis Park	DS1/3	Discount	01		328.95	✓ 375.00	C 3550/000
			Campus							
1	13/03/2014	C	F001 -False Bay	DS2/3	Discount	01		97.87	✓ 111.57	C 3550/000
			College							
1	20/03/2014	C	J001 -John Knox Bokwe	DS3/3	Discount	01		471.43	✓ 537.43	C 3550/000
1	27/03/2014	C	F001 -False Bay	DS3/3	Discount	01		131.58	✓ 150.00	C 3550/000
			College							
1	31/03/2014	x G	8400/000-Bank	ZContras	Generated CB 1	00		174,735.11	174,735.11	D
					Receipts					
1	31/03/2014	x G	3550/000-Discount	ZContras	Generated	00		1,029.83	1,029.83	D 3550/000
			Allowed for Cash		Discount -					
					ZContras					
1	31/03/2014	x G	9500/000-Vat / Tax	ZContras	ZContras - Tax	00		144.17	144.17	D
			Control Account		entry					

- 2 Dates

----- End of Report -----

- 1 Tax

- 2 Description

- 1 Z Contra

Mark account + amount

Reconciliation Output : Cash Book 1 - 8400/000 - Bank

Closing Balance As Per Bank Statement	132,853.91	✓✓
Less Outstanding CB 1 Payments :		
101 ✓ 03/03/2014 Settlement 01/03/14	4,987.50	
105 ✓ 27/03/2014 Majuba College - refund	334.31	
106 ✓ 28/03/2014 Full payment	22,151.02	
Sub Total	27,472.83	CR
Plus Outstanding CB 1 Receipts :		
DS2/3 ✓ 13/03/2014 R103 Settle invoice 04/03/14	9,009.57	
Sub Total	9,009.57	DR
Reconciled Bank Balance ✓	114,390.65	
Computer Bank Balance As At 30/03/2014	114,390.65	
Diff	0.00	✓

----- End of Report -----

8

Prepared by: Educational Pack

Cash Book Details - 01/03/2014 to 31/03/2014

Date	Account	Name	Reference	Description	Tax	Amount
OPENING BALANCE FOR CASH BOOK 2 : ACCOUNT 8410/000 - PETTY CASH AS AT 01/03/2014						0.00
Cash Book 2 : Account 8410/000 - Petty Cash - CB 2 Payments						
03/03/2014	5400/000	Drawings	PCV010	Caltex - Petrol - lawn-mower	0.00	-30.00 ✓
11/03/2014	3600/000	Donations	PCV011 ✓	Cotlands - child care	0.00	-250.00 ✓
19/03/2014	4200/000	Printing & Stationery	PCV012	PNA - pens, staplers	9.33	-75.99 ✓
27/03/2014	3800/010	General Expenses - Gifts	PCV013	Gifts Galore	43.95	-357.91 ✓
Total for Cash Book 2 : Account 8410/000 - Petty Cash - CB 2 Payments					53.28	-713.90
CLOSING BALANCE FOR CASH BOOK 2 : ACCOUNT 8410/000 - PETTY CASH AS AT 31/03/2014						-713.90

	RECEIPTS	PAYMENTS
Transactions Printed	0.00	713.90
Opening Balance		
Closing Balance	713.90	
Total	713.90	713.90

----- End of Report -----

- 1 Date

- 2 Description - 1 Tax

Prepared by: Educational Pack

Inventory Valuation using Last Cost as at 31/03/2014

Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
AA4	Applied Accounting N4	002	Each	15	145.35	2,180.25
CO4	Communication N4	002	Each	5	91.88	459.38
CP4	Computer Practice N4	002	Each	4	100.63	402.50
EC4	Economics N4	002	Each	6	106.38	638.25
EN4	Entrepreneurship N4	002	Each	-3	101.75	-305.25
FA4	Financial Accounting N4	002	Each	12	123.49	1,481.89
FM4	Financial Management N4	002	Each	15	119.23	1,788.38
FW4	Fin Acc N4 Workbook	002	Each	-1	43.75	-43.75
TOTAL OF SELECTED RANGE						✓ 6,601.64

----- End of Report -----

2

Prepared by: Educational Pack

Customer Detailed Ledger by Entry Type 01/03/2014 to 31/03/2014

Date	Reference	Cost Code	Contra Acc. (If Available)	Description	Exclusive	Tax	Inclusive
Account : E001 - Ellis Park Campus ✓							
Entry Type : 1 - CB 1 Payments							
11/03/2014	BS001/3			Ellis Park Campus (cheque R/D) Discount	7,125.00		7,125.00
11/03/2014	BS001/3				328.95	46.05	375.00
Total for Entry Type : 1 - CB 1 Payments					7,453.95	46.05	7,500.00
Entry Type : 2 - CB 1 Receipts ✓							
31/03/2014	M2/3			Payment on account	-10,220.70		-10,220.70 ✓
04/03/2014	DS1/3			R102 Payment on account	-7,125.00		-7,125.00
04/03/2014	DS1/3			Discount	-328.95	-46.05	-375.00
Total for Entry Type : 2 - CB 1 Receipts					-17,674.65	-46.05	-17,720.70
Entry Type : 6 - Customers Journal							
20/03/2014	T1404			TAX INVOICE	7,438.50	1,041.40	8,479.90
Total for Entry Type : 6 - Customers Journal					7,438.50	1,041.40	8,479.90
Entry Type : 8 - Customers Allowances							
25/03/2014	CRE01			CREDIT NOTE - T1404	-755.25	-105.74	-860.99
Total for Entry Type : 8 - Customers Allowances					-755.25	-105.74	-860.99
Entry Type : 10 - Bad Debts Journal							
31/03/2014	M2/3		3150/000	Bad debts written off	-10,957.86	-1,534.10	-12,491.96 ✓
Total for Entry Type : 10 - Bad Debts Journal					-10,957.86	-1,534.10	-12,491.96
Entry Type : 11 - Interest Charged Jnl							
31/03/2014	INT.0114		9990/000	Interest Charged ✓	93.75		93.75
Total for Entry Type : 11 - Interest Charged Jnl					93.75	0.00	93.75
Total for Account : E001 - Ellis Park Campus					-14,401.56	-598.44	-15,000.00
Grand Total :					-14,401.56	-598.44	-15,000.00

----- End of Report -----

line transaction

- 2 if other customers are printed

Softline Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: CFS N4 NOVEMBER 2014
PO Box 781893
Sandton
2146
South Africa

REMITTANCE ADVICE

Date 31/03/2014

Page 1

Account Number TR03

T & M Publishers ✓

Educational No: CFS N4 NOVEMBER 2014
PO Box 781893
Sandton
2146
South Africa

Account	Date	Page		
TR03	31/03/2014	1		
Date	Reference	Description	Debit	Credit

01/03/2014		BROUGHT FORWARD		5,250.00
03/03/2014	101	Settlement 01/03/14	5,250.00	
25/03/2014	SUP003	SUPPLIER INVOICE - TMP14		11,507.12
27/03/2014	DEB02	DEBIT NOTE - TMP14	306.48	
31/03/2014	108	Settle account	11,200.64	

Account	Date	Page
TR03	31/03/2014	1
Date	Reference	Amount

01/03/2014		5,250.00C
03/03/2014	101	5,250.00D
25/03/2014	SUP003	11,507.12C
27/03/2014	DEB02	306.48D
31/03/2014	108	11,200.64D

-2 if other suppliers
are printed

3

120+ Days	90 Days	60 Days	30 Days	Current
This message prints on the Supplier's remittance advice.				Total Due 0.00

Amount Due	✓✓ 0.00
Amount Paid:	16,450.64
Comments:	

Prepared by: Educational Pack

Supplier Master Listing

Acc UR04	Telephone: 021 710 1234 ✓	Blocked: No
Name URAH TRADERS } ✓	Fax:	Credit Limit: 30,000.00 ✓
Physical Address	Contact: Leonie Smit ✓	Remittances: P
7 Kommetjie Road ✓	Mobile Phone:	Currency Code: 0
FISH HOEK	Email:	EU Country:
7974	Type: B/F	No. of Notes: 0
	Early Terms: 3 ✓	Tax Mode: No Tax Type
	Normal Terms: 0	Default
	Tax Code: 0	Tax Reference: 2589631470 ✓
	Freight:	Ship / Delivery:
		Category: 0

----- End of Report -----

$$8 \div 2 = 4$$

Prepared by: Educational Pack

Tax Type Report as at 31/03/2014 for 1 periods back

	----- Output Tax -----		----- Input Tax -----		----- Nett Tax -----	
	Tax	Inclusive	Tax	Inclusive	Tax	Inclusive
Vat - Standard rated	-3,248.94	-26,455.27	5,886.24	47,930.76	2,637.30	21,475.49
Bad debts	0.00	0.00	1,534.10	12,491.96	1,534.10	12,491.96
Capital goods	0.00	0.00	2,348.69	19,125.00	2,348.69	19,125.00
GRAND TOTAL	-3,248.94	-26,455.27	9,769.03	79,547.72	6,520.09	53,092.45
Balance of Tax Control Account as at 31/03/2014					6,520.09	

Tax Total as per this report

6,520.09

Notes:

The difference between the Balance on the Tax Control Account and the Total of this report could be caused by either of the following:

- Not all Tax Types having been included on this report.
- Tax transactions having been processed to dates earlier than 31/03/2014, but not included in the VAT Payment / Refund for that period.

If there is a difference, it is recommended that this is reconciled and, where appropriate, rectified to avoid incurring fines and / or penalties from the tax authorities.

----- End of Report -----

Prepared by: Educational Pack

Trial Balance : 01/03/2014 to 31/03/2014

Last Year	Account	DR	CR
0.00	1000/000 Sales		19,722.44
0.00	2000/000 Purchases	16,668.89	
0.00	2020/000 Closing Stock		6,601.64 ✓
0.00	2700/000 Discount Received for Cash		1,219.74
0.00	2750/000 Interest Received		93.75
0.00	2950/000 Interest on current account		210.10
0.00	3050/000 Advertising & Promotions	1,191.15	
0.00	3150/000 Bad Debts	10,957.86	
0.00	3200/000 Bank Charges	137.90	
0.00	3250/000 Consumable Goods	3,152.63	
0.00	3550/000 Discount Allowed for Cash	700.88	
0.00	3600/000 Donations	250.00	
0.00	3650/000 Electricity & Water	3,304.10	
	3800/000 General Expenses		
0.00	3800/010 General Expenses - Gifts	313.96	
0.00	4200/000 Printing & Stationery	66.66	
0.00	4250/000 Rates & Taxes	1,595.67 ✓	
0.00	4300/000 Rent Paid	13,421.05 ✓	
0.00	4400/000 Salaries & Wages	750.00 ✓	
0.00	4600/000 Telephone & Fax	866.36	
0.00	Nett Loss		25,529.44
0.00		53,377.11	53,377.11
0.00	Nett Loss	25,529.44	
0.00	5100/000 Capital		100,000.00
0.00	5400/000 Drawings	943.57	
0.00	5500/000 HOP Bank (15%)		50,000.00
	6300/000 Office Equipment - Net Value		
0.00	6300/010 Office Equipment - @ Cost	16,776.31	
0.00	7700/000 Trading Stock	6,601.64 ✓	
0.00	8400/000 Bank	114,180.84	
0.00	9000/000 Supplier Control Account		✓✓ 13,651.89
0.00	9500/000 Vat / Tax Control Account	6,520.09	
0.00	9990/000 Opening Balance / Suspense Account		6,900.00
0.00		170,551.89	170,551.89

Customer Control not shown ✓

-1 No zero items

-1 IS accounts not first

MEMORANDUM

SECTION B

QUESTION 1

(8)

TRADING NAME <i>Hanjore Books</i> ☒		VAT Registration number 1479643152 ☒	Period end 31 March 2014 ☒
CALCULATION OF OUTPUT VAT		RANDS ONLY	VAT (2 decimals)
Standard rate		✓ 26 455	☒ 3 248.94
Capital goods			
Other			
TOTAL OUTPUT VAT			☒ 3 248.94
CALCULATION OF INPUT VAT			
Capital goods			☒ 2 348.10
Standard rate			☒ 5 886.24
Bad debts			☒ 1 534.10
Other			
TOTAL INPUT VAT			☒ 9 769.03
AMOUNT PAYABLE/RECEIVABLE ☒			☒ 6 520.09
<i>A Julius</i> ☒ Signature of authorised person		<i>Bookkeeper</i> ☒ Capacity	31 March 2014 ☒ Date

☒ ½ mark

Notes

Other	QUESTION 2.1	Open	MEMORANDUM	19/10/2013	19/10/2013
2.1	(350000-150000-75000) * 12.5% * 6/12 ✓				
	7812.50 ✓				
	(350000-75000) * 12.5% * 6/12 ✓				
	17187.50 ✓				
	7812.50 + 17187.50 = R25000.00 ✓				
	Debit Depreciaion ✓				
	Credit Vehicles: Accumulated Depreciation ✓				
2.2.1	14.00 ✓				
2.2.2	28.00 ✓				
2.2.3	14.00 ✓				
2.2.4	14.00 ✓				
2.2.5	70.00 ✓				
2.2.6	570.00 ✓				
2.2.7	70.00 ✓				
2.2.8	28.00 ✓				
2.2.9	42.00 ✓✓				

7

10 ÷ 2 = 5

----- End of Report -----