



**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

19 NOVEMBER 2018

This marking guideline consists of 29 pages.

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:17 Page: 1

Customer Age Analysis for Monthly Customers as at 31/03/2017 ✓

Prepared by: Educational Pack

Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
C001 - Domesle C	*	0.00	0.00	0.00	0.00	0.00	0.00 ✓
C002 - Ramaposa G	*	0.00	0.00	0.00	1,234.56	0.00	1,234.56
C003 - Mcombring NE	*	0.00	0.00	0.00	0.00	5,531.50	5,531.50
Z99 - Cash Sales	*	0.00	0.00	0.00	0.00	0.00	0.00 ✓
Totals :		0.00	0.00	0.00	1,234.56	5,531.50	6,766.06
PERCENTAGE :		0.00%	0.00%	0.00%	18.25%	81.75%	100.00%
GRAND TOTALS :							6,766.06

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

3

Educational No: BASKET MARKING GUIDELINE

16/02/2017 07:56 Page: 1

Prepared by: Educational Pack

Inventory Journal Batch Report for user student - in Period 12 Last Year

Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value
DCD Drappier & Chocolate Delight	Opening Balance	404.83	28/02/2017 404.83	IJ1201 404.83		4	4 1,619.32 ✓
DPT Dom Perignon & Truffles	Opening Balance	866.50	28/02/2017 866.50	IJ1202 866.50		6	6 5,199.00 ✓
GST Giant Statement Wine	Opening Balance	833.17	28/02/2017 833.17	IJ1203 833.17		8	8 6,665.36 ✓
MCC Moet & Chandon Champagne	Opening Balance	344.83	28/02/2017 344.83	IJ1204 344.83		10	10 3,448.30 ✓
PCD Prosecco & Cookies Duo	Opening Balance	159.83	28/02/2017 159.83	IJ1205 159.83		8	8 1,278.64 ✓
RWF Red Wine & Fruit	Opening Balance	1,666.50	28/02/2017 1,666.50	IJ1206 1,666.50		6	6 9,999.00 ✓
VCC Veuve Clicquot Champagne	Opening Balance	404.83	28/02/2017 404.83	IJ1207 404.83		4	4 1,619.32 ✓
TOTAL:							29,828.94

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

$$8 \div 2 = 4$$

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa		Supplier Invoice – 1 Document <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">08/03/2017 - 2 Date</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>SI13</td> </tr> </table>		Date	08/03/2017 - 2 Date	Page	1	Document No	SI13																										
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code																															
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Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price																												
DCD	Drappler & Chocolate Delight	2	Pack	404.83		14.00%	809.68																												
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PCD	Prosecco & Cookies Duo	6	Pack	195.38		14.00%	1,172.28																												
		7																																	
Received in good order Signed _____ Date _____ © Sage South Africa (Pty) Ltd		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="width: 30%;">2,661.26</td> </tr> <tr> <td>Discount @ ✓ 10.00%</td> <td>266.13</td> </tr> <tr> <td>Amount Excl Tax</td> <td>2,395.13</td> </tr> <tr> <td>Tax</td> <td>335.32</td> </tr> <tr> <td>Total</td> <td>2,730.45</td> </tr> </table>		Sub Total	2,661.26	Discount @ ✓ 10.00%	266.13	Amount Excl Tax	2,395.13	Tax	335.32	Total	2,730.45																						
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Discount @ ✓ 10.00%	266.13																																		
Amount Excl Tax	2,395.13																																		
Tax	335.32																																		
Total	2,730.45																																		

Early Payment Terms:
✓ 5% within 30 days from period end
2,593.93 until 30/04/2017

COMPUTERISED FINANCIAL SYSTEMS N4

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa	Supplier Invoice Date: 14/03/2017 Page: 1 Document No: SI14
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Dukar	Deliver to
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	Exclusive
D002 ✓	D1701 ✓	N			

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
DPT	Dom Perignon & Truffles	8	Pack	888.50		14.00%	7,108.00
MCC	Moet & Chandon Champagne	10	Pack	334.83		14.00%	3,348.30

6

Early Payment Terms: ✓ 15% within 7 days from period end 9,372.24 until 07/04/2017	
Received in good order	
Signed _____	Date _____

© Sage South Africa (Pty) Ltd

Sub Total	10,456.30
Discount @ ✓ 7.50%	784.22
Amount Excl Tax	9,672.08
Tax	1,354.10
Total	11,026.18

COMPUTERISED FINANCIAL SYSTEMS N4

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa		Supplier Invoice <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">22/03/2017</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>SI15</td> </tr> </table>		Date	22/03/2017	Page	1	Document No	SI15																											
Date	22/03/2017																																			
Page	1																																			
Document No	SI15																																			
Florence		Deliver to																																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Account</td> <td style="width: 20%;">Your Reference</td> <td style="width: 20%;">Tax Exempt</td> <td style="width: 20%;">Tax Reference</td> <td style="width: 20%;">Sales Code</td> </tr> <tr> <td>F003 ✓</td> <td>F0301 ✓</td> <td align="center">N</td> <td></td> <td align="right">Exclusive</td> </tr> </table>		Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	F003 ✓	F0301 ✓	N		Exclusive																									
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code																																
F003 ✓	F0301 ✓	N		Exclusive																																
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Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price																													
RWF	Red Wine & Fruit	3	Pack	1,666.50		14.00%	4,999.50																													
VCC	Veuve Clicquot Champagne	6	Pack	440.83	✓	14.00%	2,644.98																													
GST	Giant Statement Wine	9	Pack	883.17	2.50	14.00%	7,749.82																													
accept if discount is not entered 8																																				
✓ Early Payment Terms: 2.5% within 60 days from period end 16,255.23 until 30/05/2017 Received in good order Signed _____ Date _____ © Sage South Africa (Pty) Ltd		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Sub Total</td> <td style="width: 40%;">15,394.30</td> </tr> <tr> <td>Discount @ ✓ 5.00%</td> <td>789.71</td> </tr> <tr> <td>Amount Excl Tax</td> <td>14,604.59</td> </tr> <tr> <td>Tax</td> <td>2,047.44</td> </tr> <tr> <td>Total</td> <td>16,652.03</td> </tr> </table>			Sub Total	15,394.30	Discount @ ✓ 5.00%	789.71	Amount Excl Tax	14,604.59	Tax	2,047.44	Total	16,652.03																						
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COMPUTERISED FINANCIAL SYSTEMS N4

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa		Return & Debit - 1 Document Date 11/03/2017 - 2 Date Page 1 Document No DN31 ✓															
Arra		Deliver to															
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code													
A001 ✓	AR001 ✓	N		Exclusive													
Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price										
DCD	✓ Drappler & Chocolate Delight Not ordered	1	Pack	404.83		14.00%	404.83 ✓										
0 - 2 Tax (debit notes) 6																	
Not ordered Received in good order Signed _____ Date _____		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Sub Total</td> <td style="text-align: right;">404.83</td> </tr> <tr> <td>Discount @ ✓ 10.00%</td> <td style="text-align: right;">40.48</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">364.35</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">51.01</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">415.36</td> </tr> </table>						Sub Total	404.83	Discount @ ✓ 10.00%	40.48	Amount Excl Tax	364.35	Tax	51.01	Total	415.36
Sub Total	404.83																
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COMPUTERISED FINANCIAL SYSTEMS N4

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa		Return & Debit Date: 28/03/2017 Page: 1 Document No: DN32															
Florence		Deliver to															
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code													
F003 ✓	F0301 ✓	N			Exclusive												
Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price										
RWF	Red Wine & Fruit	1	Pack	1,866.50		14.00%	1,866.50										
	✓ Must be truffles																
GST	Giant Statement Wine	2	Pack	883.17	2.50	14.00%	1,722.18										
	✓ 2 Bottles not included																
7																	
RWF - must be truffles GST - 2 bottles not included Received in good order Signed _____ Date _____				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Sub Total</td> <td style="text-align: right;">3,388.68</td> </tr> <tr> <td>Discount @ ✓ 5.00%</td> <td style="text-align: right;">169.43</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">3,219.25</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">450.70</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">3,689.95</td> </tr> </table>				Sub Total	3,388.68	Discount @ ✓ 5.00%	169.43	Amount Excl Tax	3,219.25	Tax	450.70	Total	3,689.95
Sub Total	3,388.68																
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Tax	450.70																
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COMPUTERISED FINANCIAL SYSTEMS N4

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 761893 Sandton 2146 South Africa		Tax Invoice - 1 Document Date 03/03/2017 - 2 Date Page 1 Document No T1301 ✓		
Cash Sales		Deliver to PK Mbanga ✓ 9 Penguin Drive SIMON'S TOWN 7975		
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
CTC	Champagne, Truffles & Chocolates	4	Pack	382.12 ✓		14.00%	1,528.48
DPT	Dom Perignon & Truffles	2	Pack	1,949.63		14.00%	3,899.26
GST	Giant Statement Wine	1	Pack	1,874.63		14.00%	1,874.63

- 2 Tax
(tax invoices)

9

Thank you for your continuous support. ✓ Cash only

Received in good order

Signed _____ Date _____

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Sub Total	7,302.37
Discount @ ✓ 10.00%	730.24
Amount Excl Tax	6,572.13
Tax	920.10
Total	7,492.23

COMPUTERISED FINANCIAL SYSTEMS N4

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Tax Invoice</th> </tr> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">09/03/2017</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>TI302</td> </tr> </table>	Tax Invoice		Date	09/03/2017	Page	1	Document No	TI302																																								
Tax Invoice																																																	
Date	09/03/2017																																																
Page	1																																																
Document No	TI302																																																
Mcombring NE PO Box 32 CHATSWORTH ✓ 7353	Deliver to 15 6th Avenue ✓ CHATSWORTH 7354																																																
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Please visit us soon. ✓ ↓ <i>credit sales only</i> Received in good order Signed _____ Date _____ Early Payment Terms: 15% within 7 days from period end 4,796.94 until 07/04/2017																																																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Sub Total</td> <td style="width: 40%;">5,200.50</td> </tr> <tr> <td>Discount @ ✓ 7.50%</td> <td>348.30</td> </tr> <tr> <td>Amount Excl Tax</td> <td>4,852.20</td> </tr> <tr> <td>Tax</td> <td>679.30</td> </tr> <tr> <td>Total</td> <td>5,531.50</td> </tr> </table>		Sub Total	5,200.50	Discount @ ✓ 7.50%	348.30	Amount Excl Tax	4,852.20	Tax	679.30	Total	5,531.50																																						
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COMPUTERISED FINANCIAL SYSTEMS N4

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Tax Invoice</th> </tr> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%; text-align: right;">15/03/2017</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">TI303</td> </tr> </table>	Tax Invoice		Date	15/03/2017	Page	1	Document No	TI303
Tax Invoice									
Date	15/03/2017								
Page	1								
Document No	TI303								
Domesle C	Deliver to								

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
DCD	Drapier & Chocolate Delight	1	Pack	910.88		14.00%	910.88
GST	Giant Statement Wine	3	Pack	1,874.83		14.00%	5,823.89
RWF	Red Wine & Fruit	2	Pack	3,749.63		14.00%	7,499.26

✓✓✓

6

Please visit us soon. Received in good order Signed _____ Date _____	Early Payment Terms: ✓ 10% within 14 days from period end 13,678.98 until 14/04/2017
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Sub Total	14,034.03
Discount @ ✓ 5.00%	701.69
Amount Excl Tax	13,332.34
Tax	1,866.53
Total	15,198.87

COMPUTERISED FINANCIAL SYSTEMS N4

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Date	27/03/2017																
Page	1																
Document No	Y1304																
Cash Sales		Deliver to H Tyalisi ✓ 36 Plain Street DARLING 7345															
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code													
Z99 ✓		N		Exclusive													
Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price										
VCC	Veuve Clicquot Champagne	2	Pack	910.87		14.00%	1,821.74										
MCC	Moet & Chandon Champagne	4	Pack	775.88		14.00%	3,103.52										
COU	Courier	134	P/km	5.25		14.00%	703.50										
							6										
							32										
Thank you for your continuous support. Received in good order Signed _____ Date _____ © Sage South Africa (Pty) Ltd				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="width: 30%; text-align: right;">5,828.76</td> </tr> <tr> <td>Discount @ ✓ 10.00%</td> <td style="text-align: right;">492.52</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">5,136.24</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">719.07</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">5,855.31</td> </tr> </table>				Sub Total	5,828.76	Discount @ ✓ 10.00%	492.52	Amount Excl Tax	5,136.24	Tax	719.07	Total	5,855.31
Sub Total	5,828.76																
Discount @ ✓ 10.00%	492.52																
Amount Excl Tax	5,136.24																
Tax	719.07																
Total	5,855.31																

COMPUTERISED FINANCIAL SYSTEMS N4

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa		Credit Note - 1 Document Date: 10/03/2017 - 1 Date Page: 1 Document No: CN3		
Cash Sales		Deliver to PK Mbenga ✓ 9 Penguin Drive SIMON'S TOWN 7975		
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓	TI301 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
CTC	Champagne, Truffles & Chocolates	4	Pack	382.12		14.00%	1,528.48
GST	✓ Should be Moët & Chandon Champagne Giant Statement Wine ✓ Wrong address	1	Pack	1,874.63		14.00%	1,874.63
8							

CTC - should be Moët & Chandon
Champagne
GST - wrong address

Received in good order

Signed _____ Date _____

© Sage South Africa (Pty) Ltd

Sub Total	3,403.11
Discount @ ✓ 10.00%	340.31
Amount Excl Tax	3,062.80
Tax	428.79
Total	3,491.59

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 11:21 Page: 1

Suppliers Journal batch listing for user student - Pre Update Printout

Prepared by: Educational Pack

- 2 if entered exclusively

Per	Date	GCS	Account	Reference	Description	Projec	Tx	Exclusive	Inclusive	Contra
1	30/03/2017	S	D004 -Delaire	D3003	5 Chrystal chandeliers	05	✓	13,500.00	✓ 15,390.00	C 6300/010 ✓
✓ 1	30/03/2017	S	D004 -Delaire ✓	D3003 ✓	1 Cash register	05	✓	5,850.00	✓ 6,669.00	C 6300/010 ✓
1	30/03/2017	S	D004 -Delaire	D3003	5 Thermal tally rolls	01	✓	255.08	✓ 290.79	C 4200/000 ✓
1	30/03/2017	G	9500/000-Vat / Tax Control Account	ZContras	D3003 - Tax entry	00		1,890.00	1,890.00	D
1	30/03/2017	G	6300/010-Office Equipment - @ Cost	D3003	5 Chrystal chandeliers	00		13,500.00	13,500.00	D 6300/010
1	30/03/2017	G	9500/000-Vat / Tax Control Account	ZContras	D3003 - Tax entry	00		819.00	819.00	D
1	30/03/2017	G	6300/010-Office Equipment - @ Cost	D3003	1 Cash register	00		5,850.00	5,850.00	D 6300/010
1	30/03/2017	G	9500/000-Vat / Tax Control Account	ZContras	D3003 - Tax entry	00		35.71	35.71	D
1	30/03/2017	G	4200/000-Printing & Stationery	D3003	5 Thermal tally rolls	00		255.08	255.08	D 4200/000

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

- 2 Description
- 1 Print with contra

12

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 11:25 Page: 1

Prepared by: Educational Pack

Supplier Allowances batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec Tx	Exclusive	Inclusive	Contra
1	31/03/2017	S	D004 -Delaire	D3003	1 Chrys Chand - missing chrystals	05	2,700.00	3,078.00	D 6300/010
1	31/03/2017	S	D004 -Delaire	D3003	1 Extra thermal tally roll included	01	51.02	58.16	D 4200/000
1	31/03/2017	G	9500/000-Vat / Tax Control Account	ZContras	D3003 - Tax entry	00	378.00	378.00	C
1	31/03/2017	G	6300/010-Office Equipment - @ Cost	D3003	1 Chrys Chand - missing chrystals	00	2,700.00	2,700.00	C 6300/010
1	31/03/2017	G	9500/000-Vat / Tax Control Account	ZContras	D3003 - Tax entry	00	7.14	7.14	C
1	31/03/2017	G	4200/000-Printing & Stationery	D3003	1 Extra thermal tally roll included	00	51.02	51.02	C 4200/000

- 1 Date

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

- 1 Print with contra

9

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:05 Page: 1

CB 1 Payments batch listing for user student - Pre Update Printout

Prepared by: Educational Pack

-2 entered exclusively

Per	Date	GCS	Account	Reference	Description	Projec	Tx	Exclusive	Inclusive	Contra
1	06/03/2017	*G	3050/000-Advertising & Promotions	031	Paarl Media - wine maker	01		573.96	✓ 654.32	D 8400/000
1	08/03/2017	*G	4400/000-Salaries & Wages	032	Cash - weekly wages	00		3,500.00	✓ 3,500.00	D 8400/000
1	14/03/2017	S	A001 -Arra	033	Settlement of account	00		2,199.34	✓ 2,199.34	D 8400/000
1	16/03/2017	*G	4600/000-Telephone & Fax	034	Telkom	01		1,754.39	✓ 2,000.00	D 8400/000
1	16/03/2017	*G	5400/000-Drawings	034	Telkom - telephone	00		345.67	✓ 345.67	D 8400/000
1	22/03/2017	C	Z99 -Cash Sales	035	PK Mbanga	00		3,491.59	✓ 3,491.59	D 8400/000
1	28/03/2017	*G	4250/000-Rates & Taxes	036	Rawsonville Municipality	00		3,210.12	✓ 3,210.12	D 8400/000
1	31/03/2017	S	D004 -Delaire	037	Full payment of account	00		18,252.95	✓ 18,252.95	D 8400/000
1	31/03/2017	G	8410/000-Petty Cash	038	Cash - restore imprest amount	00		817.88	✓ 817.88	D 8400/000
1	07/03/2017	*G	3200/000-Bank Charges	BS013/02	BGC Bank - administration fee	01		44.94	✓ 51.23	D 8400/000
1	11/03/2017	*G	6200/010-Motor Vehicles - @ Cost	BS013/03	Rawsonville Motors - delivery vehicle	05		109,649.12	✓ 125,000.00	D 8400/000
1	24/03/2017	*G	3200/000-Bank Charges	BS013/02	BGC Bank - service fee	01		108.29	✓ 123.45	D 8400/000
1	25/03/2017	*G	3650/000-Electricity & Water	BS013/04	Montagu Municipality	01		896.36	✓ 987.65	D 8400/000
1	28/03/2017	*G	3200/000-Bank Charges	BS013/02	BGC - internet fee	01		85.63	✓ 98.76	D 8400/000
1	31/03/2017	*G	4400/000-Salaries & Wages	BS013/05	R Dornback	00		12,345.67	✓ 12,345.67	D 8400/000
1	31/03/2017	*G	3200/000-Bank Charges	BS013/06	BGC - tax levy	00		85.43	✓ 85.43	D 8400/000
1	31/03/2017	*G	2950/000-Interest on current account	BS013/07	BGC Bank	00		98.76	✓ 98.76	D 8400/000
1	14/03/2017	S	A001 -Arra	033	Discount	01		101.54	✓ 115.75	D 2700/000
1	31/03/2017	S	D004 -Delaire	037	Discount	01		842.70	✓ 960.68	D 2700/000
1	31/03/2017	x G	8400/000-Bank	ZContras	Generated CB 1	00		173,242.82	173,242.82	C
1	31/03/2017	x G	2700/000-Discount Received for Cash	ZContras	Payments Generated Discount - ZContras	00		944.24	944.24	C 2700/000
1	31/03/2017	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00		15,699.53	15,699.53	D

-2 Tax (ignore discounts)

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

-2 Date

-2 Description

-1 Print with contra

Accept 645.32 cheque 031
if Bank Reconciliation is
not printed.

24

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:05 Page: 1

Prepared by: Educational Pack

CB 1 Receipts batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec ,Tx	Exclusive	Inclusive	Contra
1	01/03/2017	G	5100/000-Capital	BDS1/1	R010 - I Stein	00	50,000.00	✓ 50,000.00	C 8400/000
1	03/03/2017	C	Z99 -Cash Sales	BDS1/1	CRR 011	00	7,492.23	✓ 7,492.23	C 8400/000
1	03/03/2017	C	C001 -Domestic C	BDS1/1	R011 - Settle account on 01/03/2017	00	2,311.02	✓ 2,311.02	C 8400/000
1	10/03/2017	✓ G	2960/000-Rent Received	BDS2/1	R012 - S Walker	01	9,210.53	✓ 10,500.00	C 8400/000
1	24/03/2017	C	C001 -Domestic C	BDS3/1	R014 - Settle account	00	13,678.98	✓ 13,678.98	C 8400/000
1	27/03/2017	C	Z99 -Cash Sales	BDS3/1	CRR 012	00	5,855.31	✓ 5,855.31	C 8400/000
1	01/03/2017	* G	7500/000-Investment Capitec (12.5% pa)	BS013/01	Capitec	00	100,000.00	✓ 100,000.00	C 8400/000
1	03/03/2017	C	C001 -Domestic C	BDS1/1	Discount	01	225.25	✓ 256.78	C 3550/000
1	24/03/2017	C	C001 -Domestic C	BDS3/1	Discount	01	1,333.24	✓ 1,519.89	C 3550/000
1	27/03/2017	x G	8400/000-Bank	ZContras	Generated CB 1 Receipts	00	189,837.54	189,837.54	D
1	27/03/2017	x G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras	00	1,558.49	1,558.49	D 3550/000
1	31/03/2017	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00	1,071.29	1,071.29	C

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

- 2 Date

- 1 Tax (ignore discount)

- 1 Print with contra

15

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:04 Page: 1

Prepared by: Educational Pack

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

Closing Balance As Per Bank Statement				-37,981.06	✓
Less Outstanding CB 1 Payments :					
033	14/03/2017	Settlement of account		2,199.34	
035	22/03/2017	PK Mbanga		3,491.59	
037	31/03/2017	Full payment of account		18,252.95	
038	31/03/2017	Cash - restore imprest amount		617.88	
Sub Total				24,761.76	CR
Plus Outstanding CB 1 Receipts :					
BDS1/1	01/03/2017	CRR 011		59,803.25	
BDS3/1	24/03/2017	CRR 012		19,534.29	
Sub Total				79,337.54	DR
Reconciled Bank Balance				16,594.72	
Computer Bank Balance As At 31/03/2017				16,594.72	
Diff				0.00	✓

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

4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:18 Page: 1

Prepared by: Educational Pack

Cash Book Details - 01/03/2017 to 31/03/2017

Date	Account	Name	Reference	Description	Tax	Amount
OPENING BALANCE FOR CASH BOOK 2 : ACCOUNT 8410/000 - PETTY CASH AS AT 01/03/2017						0.00
Cash Book 2 : Account 8410/000 - Petty Cash - CB 2 Payments ✓ - 2 Description - 2 Tax						
02/03/2017	4700/000	Refreshments	PCV123	RAW Store - tea, coffee, milk, sugar	0.00	✓ -123.45
09/03/2017	4200/000	Printing & Stationery	PCV124 ✓	Worcester Stationers - printing paper	12.13	✓ -66.76
16/03/2017	3600/000	Donations	PCV125	De Rust Hospice	0.00	✓ -250.00
23/03/2017	4150/020	Motor Vehicle - Repairs & Maint.	PCV126	Montagu Motors - bus delivery vehicle	42.45	✓ -345.67
- 2 Date Total for Cash Book 2 : Account 8410/000 - Petty Cash - CB 2 Payments					54.58	-817.88
CLOSING BALANCE FOR CASH BOOK 2 : ACCOUNT 8410/000 - PETTY CASH AS AT 31/03/2017						-817.88
					RECEIPTS	PAYMENTS
Transactions Printed					0.00	817.88
Opening Balance						
Closing Balance					817.88	
Total					817.88	817.88

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

or

Educational No: BASKET MARKING GUIDELINE

16/02/2017 11:37 Page: 1

Prepared by: Educational Pack

X
CB 2 Payments batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec Tx	Exclusive	Inclusive	Contra
1	02/03/2017	G	4700/000-Refreshments	PCV123	RAW Store - tea, coffee, milk, sugar	00	123.45	✓ 123.45 D	8410/000
1	09/03/2017	G	4200/000-Printing & Stationery	PCV124 ✓	Worcester Stationers - printing paper	01	66.63	✓ 98.76 D	8410/000
1	16/03/2017	G	3600/000-Donations	PCV125	De Rust Hospice	00	250.00	✓ 250.00 D	8410/000
1	23/03/2017	G	4150/020-Motor Vehicle - Repairs & Maint.	PCV126	Montagu Motors - bus delivery vehicle	01	303.22	✓ 345.67 D	8410/000
1	23/03/2017	x G	8410/000-Petty Cash	ZContras	Generated CB 2 Payments	00	817.88	817.88 C	
1	31/03/2017	x G	9600/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00	54.58	54.58 D	

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

- 2 Date

- 2 Tax

- 1 Print with contra

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:08 Page: 1

Prepared by: Educational Pack

CB 1 Receipts batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec	Tx	Exclusive	Inclusive	Contra
1	01/03/2017	G	2850/000-Bad Debts Recovered	M1/3 ✓	R015 M Vallashayl	04 ✓		3,032.26	3,456.78	C 8400/000
1	01/03/2017	x G	8400/000-Bank	ZContras	Generated CB 1 Receipts	00		3,456.78	3,456.78	D
1	31/03/2017	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00		424.52	424.52	C

- 1 Date

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

line transaction

- 1 Print with contra

3

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:10 Page: 1

Prepared by: Educational Pack

Inventory Journal Batch Report for user student - in Period 01

Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value
VCC	Veuve Clicquot Champ		31/03/2017	M2/3	5	-2 ✓	3
Veuve Clicquot Champagne		413.21	413.21	413.21			-826.42
MCC	Moet & Chandon Champ		31/03/2017	M2/3	14	-3 ✓	11
Moet & Chandon Champagne		327.27	327.27	327.27			-981.81
TOTAL:							-1,808.23

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

2

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:13 Page: 1

Prepared by: Educational Pack

General Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec	Debit	Credit	Contra
1	31/03/2017	G	5400/000-Drawings ✓	M2/3 ✓	I Stein took inventory items		1,808.23 ✓		2000/000 ✓
1	31/03/2017	G	8410/000-Petty Cash ✓	M3/4 ✓	Correction of error			250.00	5400/000 ✓
1	31/03/2017	G	2000/000-Purchases	M2/3	I Stein took inventory items			1,808.23	2000/000
1	31/03/2017	G	5400/000-Drawings	M3/4	Correction of error		250.00		5400/000

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

- 1 Print with contra

7

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:14 Page: 1

Prepared by: Educational Pack

Inventory Valuation using Last Cost as at 31/03/2017 ✓

Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
CTC	Champagne, Truffles & Chocolates	002	Pack	4	152.85	611.39
DCD	Drapier & Chocolate Delight	002	Pack	4	364.35	1,457.39
DPT	Dom Perignon & Truffles	002	Pack	12	821.86	9,862.35
GST	Giant Statement Wine	002	Pack	12	818.04	9,816.43
MCC	Moet & Chandon Champagne	002	Pack	11	309.72	3,406.90
PCD	Prosecco & Cookies Duo	002	Pack	13	175.84	2,285.95
RWF	Red Wine & Fruit	002	Pack	6	1,583.18	9,499.05
VCC	Veuve Clicquot Champagne	002	Pack	3	418.79	1,256.37
TOTAL OF SELECTED RANGE						38,195.82 ✓

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

2

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:15 Page: 1

Prepared by: Educational Pack

Stock Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec	Debit	Credit	Contra
1	31/03/2017	G	7700/000-Trading Stock	M3/3 ✓	Transfer of closing stock		38,195.82 ✓		2020/000 ✓
1	31/03/2017	G	2020/000-Closing Stock	M3/3	Transfer of closing stock			38,195.82	2020/000

- 1 Date

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

line transaction

- 1 Print with contra

3

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:18 Page: 1

Prepared by: Educational Pack

Customer Detailed Ledger by Entry Type 01/03/2017 to 31/03/2017 ✓

Date	Reference	Project	Contra Acc. (if Available)	Description	Exclusive	Tax	Inclusive
Account : C001 - Domestic C							
Entry Type : 2 - CB 1 Receipts ✓							
03/03/2017	BDS1/1			R011 - Settle account on 01/03/2017	-2,311.02		-2,311.02
03/03/2017	BDS1/1			Discount	-225.25	-31.53	-256.78
24/03/2017	BDS3/1			R014 - Settle account	-13,678.88		-13,678.88
24/03/2017	BDS3/1			Discount	-1,333.34	-186.65	-1,519.99
Total for Entry Type : 2 - CB 1 Receipts					-17,548.49	-218.18	-17,766.67
Entry Type : 6 - Customers Journal							
15/03/2017	T100			Tax Invoice	13,332.34	1,856.53	15,188.87
Total for Entry Type : 6 - Customers Journal					13,332.34	1,856.53	15,188.87
Total for Account : C001 - Domestic C					-4,216.15	1,648.35	-2,567.80
Grand Total :					-4,216.15	1,648.35	-2,567.80

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

2

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:19 Page: 1

Prepared by: Educational Pack

Supplier Master Listing

Acc D004 } ✓		Telephone: 023 214 5678 ✓	Blocked: No
Name Delaire } ✓		Fax:	Credit Limit: 25,000.00 ✓
Physical Address	Postal Address	Contact: Dean Basson ✓	Remittances: P
23 Bath Street ✓	PO Box 23 ✓	Mobile Phone:	Currency Code: 0
MONTAGU ✓	MONTAGU ✓	Email:	EU Country:
6720	6719	Type: B/F	No. of Notes: 0
		Early Terms: 5 ✓	Tax Mode: No Tax Type
		Normal Terms: 0	Default
		Tax Code: 0	Tax Reference: 794613285 ✓
		Freight:	Ship / Delivery:
			Category: 0

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

$$8 \div 2 = 4$$

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:20 Page: 1

GL Detailed Ledger 01/03/2017 to 31/03/2017

Prepared by: Educational Pack

Date	Entry Type	Reference	Contra Acc. (if Avail)	Description	Debit	Credit	Cumulative
9500/000 : Vat / Tax Control Account ✓							
Opening Balance as at 01/03/2017					0.00		
03/03/2017	Customers Journal	ZContras		Tax entry Tax Invoice		920.10	-920.10
06/03/2017	Suppliers Journal	ZContras		Tax entry Supplier Invoice	335.32		-584.78
09/03/2017	Customers Journal	ZContras		Tax entry Tax Invoice		679.30	-1,264.08
10/03/2017	Customers Allowances	ZContras		Tax entry Credit Note	428.79		-835.29
11/03/2017	Supplier Allowances	ZContras		Tax entry Return & Debit		51.01	-886.30
14/03/2017	Suppliers Journal	ZContras		Tax entry Supplier Invoice	1,354.10		-467.80
15/03/2017	Customers Journal	ZContras		Tax entry Tax Invoice		1,866.53	-1,398.73
22/03/2017	Suppliers Journal	ZContras		Tax entry Supplier Invoice	2,047.44		648.71
27/03/2017	Customers Journal	ZContras		Tax entry Tax Invoice		719.07	-70.36
28/03/2017	Supplier Allowances	ZContras		Tax entry Return & Debit		450.70	-521.06
30/03/2017	Suppliers Journal	ZContras	9000/000	D3003 - Tax entry	1,890.00		1,368.94
30/03/2017	Suppliers Journal	ZContras	9000/000	D3003 - Tax entry	819.00		2,187.94
30/03/2017	Suppliers Journal	ZContras	9000/000	D3003 - Tax entry	35.71		2,223.65
31/03/2017	Supplier Allowances	ZContras	9000/000	D3003 - Tax entry		378.00	1,845.65
31/03/2017	Supplier Allowances	ZContras	9000/000	D3003 - Tax entry		7.14	1,838.51
31/03/2017	CB 2 Payments	ZContras	8410/000	ZContras - Tax entry	54.58		1,893.09
31/03/2017	CB 1 Payments	ZContras	8400/000	ZContras - Tax entry	15,899.53		17,562.62
31/03/2017	CB 1 Receipts	ZContras	8400/000	ZContras - Tax entry		1,071.29	16,521.33
31/03/2017	CB 1 Receipts	ZContras	8400/000	ZContras - Tax entry		424.52	16,096.81
Closing Balance as at 31/03/2017					16,096.81		

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

2

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:22 Page: 1

- 1 Date

Prepared by: Educational Pack

Trial Balance : 01/03/2017 to 31/03/2017

Last Year	Account	DR	CR
0.00	1000/000 Sales		26,830.11
0.00	2000/000 Purchases	21,288.97	
0.00	2020/000 Closing Stock		38,185.82
0.00	2700/000 Discount Received for Cash		944.24
0.00	2850/000 Bad Debts Recovered		3,032.26
0.00	2950/000 Interest on current account	98.78	
0.00	2960/000 Rent Received ✓		9,210.53
0.00	3050/000 Advertising & Promotions	573.98	
0.00	3200/000 Bank Charges	305.29	
0.00	3550/000 Discount Allowed for Cash	1,658.49	
0.00	3600/000 Donations	250.00	
0.00	3650/000 Electricity & Water	866.38	
0.00	4150/000 Motor Vehicle Expenses		
0.00	4150/020 Motor Vehicle - Repairs & Maint.	303.22	
0.00	4200/000 Printing & Stationery	290.69	
0.00	4250/000 Rates & Taxes	3,210.12	
0.00	4400/000 Salaries & Wages	15,846.67	
0.00	4600/000 Telephone & Fax	1,754.39	
0.00	4700/000 Refreshments ✓	123.45	
0.00	Nett Profit	31,732.59	
0.00		78,212.96	78,212.96
0.00	Nett Profit		31,732.59
0.00	5100/000 Capital		50,000.00
0.00	5400/000 Drawings	2,403.90	
0.00	6200/000 Motor Vehicles - Net Value		
0.00	6200/010 Motor Vehicles - @ Cost	109,849.12	
0.00	6300/000 Office Equipment - Net Value		
0.00	6300/010 Office Equipment - @ Cost	16,850.00	
0.00	7500/000 Investment: Capilec (12.5% pa) ✓		100,000.00
0.00	7700/000 Trading Stock	38,185.82	
0.00	8000/000 Customer Control Account	6,766.08	
0.00	8400/000 Bank	20,051.50	
0.00	8410/000 Petty Cash		250.00
0.00	9000/000 Supplier Control Account		24,028.26
0.00	9500/000 Vat / Tax Control Account	16,096.81	
0.00	9990/000 Opening Balance / Suspense Account		3,802.38
0.00		209,813.21	209,813.21

- 1 Zero items

4

[180]

TOTAL SECTION A: 180

EXAMINATION NUMBER (#)

SECTION B

Date
16 February 2017

1.1 Value Added Tax ✓

1.2 VAT paid on items purchased and that can be claimed back from SARS. ✓✓

1.3 Zero-rated ✓

1.4 Organisations must supply proof of VAT payment either on the date an invoice is issued, or on the date tax is received from a customer, whichever is earlier. ✓✓
Organisations also claim input tax on taxable supplies for cash and credit when the tax invoice is received, whether payment has been made or not.

2.1 $160 \times 14\% = 22.40$ ✓2.2 $160 + 22.4 = 182.40$ ✓

2.3 22.40 ✓

2.4 160.00 ✓

2.5 $200 - 160 = 40.00$ ✓2.6 $28 \times 100 / 14 = 200.00$ ✓2.7 $200 + 28 = 228.00$ ✓2.8 $28 - 22.4 = 5.60$ ✓

2.9 200 ✓

2.10 $200 + 30 = 230.00$ ✓2.11 $230 \times 14\% = 32.20$ ✓2.12 $230 + 32.20$ ✓2.13 $32.50 - 28.00 = 4.50$ ✓2.14 $22.40 + 5.60 + 4.50 = 32.20$ ✓

[20]

TOTAL SECTION B: 20
GRAND TOTAL: 200