



**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

20 November 2019

This marking guideline consists of 23 pages.

Elsa

SECTION A

Educational No: OFFSTAT MG

25/09/2019 11:27 Page: 1

Prepared by: Educational Pack

LAST YEAR General Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec	Debit	Credit	Contra
12	30/06/2018	G	5100/000-Capital	GJ1201	Opening balance			185,718.81 ✓	
12	30/06/2018	G	5400/000-Drawings	GJ1202	Opening balance		7,500.00 ✓		
12	30/06/2018	G	6200/010-Motor Vehicles: Cost	GJ1203	Opening balance		151,500.00 ✓		
12	30/06/2018	G	6200/020-Motor Vehicles: Accumulated Depreciation	GJ1204	Opening balance			36,500.00 ✓	
12	30/06/2018	G	7700/000-Trading Stock	GJ1205	Opening balance		7,851.31 ✓		
12	30/06/2018	G	9990/000-Opening Balance / Suspense Account	GJ1206	Opening balance		18,750.00 ✓		
12	30/06/2018	G	8400/000-Bank	GJ1207	Opening balance		50,000.00 ✓		
12	30/06/2018	G	8410/000-Cash Float	GJ1208	Opening balance		1,000.00 ✓		
12	30/06/2018	G	9990/000-Opening Balance / Suspense Account	GJ1209	Opening balance			14,382.50 ✓	
					In balance				

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

[10]

Line transaction

Educational No: OFFSTAT MG

25/09/2019 11:41 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
233 Ballpoint pen	Ballpoint pen	146.22	30/06/2018 146.22	IJ1201 146.22		18	18 2,631.96 ✓
236 Bostik 100g	Bostik 100g	22.13	30/06/2018 22.13	IJ1202 22.13		17	17 376.21 ✓
306 Highlighters	Highlighters	57.33	30/06/2018 57.33	IJ1203 57.33		16	16 917.28 ✓
324 Permanent Marker	Permanent Marker	24.36	30/06/2018 24.36	IJ1204 24.36		15	15 365.40 ✓
133 Ruler 30cm	Ruler 30cm	3.91	30/06/2018 3.91	IJ1205 3.91		14	14 54.74 ✓
473 Stapler	Stapler	44.44	30/06/2018 44.44	IJ1206 44.44		13	13 577.72 ✓
336 Trimmer	Trimmer	244.00	30/06/2018 244.00	IJ1207 244.00		12	12 2,928.00 ✓
TOTAL:							7,851.31

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

[8]

Line transaction

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: OFFSTAT MG PO Box 781893 Sandton 2146 South Africa		Supplier Invoice - 1 Document <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Date</td> <td style="width: 60%;">- 1 Date 07/07/2018</td> </tr> <tr> <td>Page</td> <td>21 1</td> </tr> <tr> <td>Document No</td> <td>SI1</td> </tr> </table>		Date	- 1 Date 07/07/2018	Page	21 1	Document No	SI1
Date	- 1 Date 07/07/2018								
Page	21 1								
Document No	SI1								
Campbell Wholesalers		Deliver to							
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code					
S001 ✓	CW001 ✓	N		Exclusive					

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
473	Stapler	2	Each	44.44		14.00%	88.88
306	Highlighters	4	8Pax	59.99		14.00%	239.96
336	Trimmer	6	Each	244.44		14.00%	1,466.64
236	Bostik 100g	8	3Pax	22.25		14.00%	178.00
148 ✓	WAX CRAYONS	10	12P	153.60		14.00%	1,536.00

All invoices

ONLINE SHOPPING STARTS AT 1 AUGUST 2018. ✓

Received in good order

Signed _____ Date _____

© Sage South Africa (Pty) Ltd

Sub Total	3,509.48
Discount @ ✓ 10.00%	350.95
Amount Excl Tax	3,158.53
Tax	442.20
Total	3,600.73

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: OFFSTAT MG PO Box 781893 Sandton 2146 South Africa	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Supplier Invoice</th> </tr> <tr> <td style="width: 50%;">Date</td> <td style="text-align: right;">21/07/2018</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">SI2</td> </tr> </table>	Supplier Invoice		Date	21/07/2018	Page	1	Document No	SI2																								
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Page	1																																
Document No	SI2																																
KING OFFICE SUPPLIES PO Box 3 CONCORDIA 8271	Deliver to 33 Colville Street CONCORDIA 8271																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">Account</th> <th style="width: 25%;">Your Reference</th> <th style="width: 10%;">Tax Exempt</th> <th style="width: 20%;">Tax Reference</th> <th style="width: 30%;">Sales Code</th> </tr> <tr> <td>S004 ✓</td> <td>KOS10 ✓</td> <td style="text-align: center;">N</td> <td>9876543210</td> <td style="text-align: right;">Exclusive</td> </tr> </table>		Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	S004 ✓	KOS10 ✓	N	9876543210	Exclusive																						
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code																													
S004 ✓	KOS10 ✓	N	9876543210	Exclusive																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Code</th> <th style="width: 35%;">Description</th> <th style="width: 10%;">Quantity</th> <th style="width: 5%;">Unit</th> <th style="width: 10%;">Unit Price</th> <th style="width: 5%;">Disc%</th> <th style="width: 10%;">Tax</th> <th style="width: 15%;">Nett Price</th> </tr> </thead> <tbody> <tr> <td>233</td> <td>Ballpoint pen</td> <td>5</td> <td>60</td> <td>146.66</td> <td></td> <td>14.00%</td> <td>733.30</td> </tr> <tr> <td>133</td> <td>Ruler 30cm</td> <td>4</td> <td>Each</td> <td>3.99</td> <td></td> <td>14.00%</td> <td>15.96</td> </tr> <tr> <td>324</td> <td>Permanent Marker</td> <td>3</td> <td>Each</td> <td>24.99</td> <td>2.50</td> <td>14.00%</td> <td>73.10</td> </tr> </tbody> </table>		Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price	233	Ballpoint pen	5	60	146.66		14.00%	733.30	133	Ruler 30cm	4	Each	3.99		14.00%	15.96	324	Permanent Marker	3	Each	24.99	2.50	14.00%	73.10
Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price																										
233	Ballpoint pen	5	60	146.66		14.00%	733.30																										
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7																																	
ONLINE SHOPPING STARTS AT 1 AUGUST 2018. ✓ Received in good order Signed _____ Date _____ © Sage South Africa (Pty) Ltd	Early Payment Terms: 5% within 60 days from period end 823.81 until 29/09/2018 <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Sub Total</td> <td style="text-align: right;">822.36</td> </tr> <tr> <td>Discount @ ✓ 7.50%</td> <td style="text-align: right;">61.68</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">760.68</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">106.50</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">867.18</td> </tr> </table>	Sub Total	822.36	Discount @ ✓ 7.50%	61.68	Amount Excl Tax	760.68	Tax	106.50	Total	867.18																						
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KING OFFICE SUPPLIES PO Box 3 CONCORDIA 8271	Deliver to 33 Colville Street CONCORDIA 8271
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Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
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Sub Total	171.03
Discount @ 7.50%	12.83
Amount Excl Tax	158.20
Tax	22.15
Total	180.35

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: OFFSTAT MG PO Box 781893 Sandton 2146 South Africa	Tax Invoice - i Document Date - 2 Date 05/07/2018 10 Page 15 1 20 Document No TI1 ✓
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LOXTON STORES PO Box 654 MIER ✓ 8811	Deliver to 10 Primrose Road MIER ✓ 8811
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C003 ✓		N	1472583690 ✓	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
336	Trimmer	1	Each	549.00		14.00%	549.00
306	Highlighters	3	8Pax	129.00		14.00%	387.00
473	Stapler	5	Each	100.00		14.00%	500.00

Look out for great deals in August 2018. Received in good order Signed _____ Date _____	Early Payment Terms: ✓ 15% within 7 days from period end 1,321.91 until 07/08/2018
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Sub Total	1,436.00
Discount @ ✓ 5.00%	71.80
Amount Excl Tax	1,364.20
Tax	190.99
Total	1,555.19

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: OFFSTAT MG PO Box 781893 Sandton 2146 South Africa	Tax Invoice Date 10/07/2018 Page 1 Document No TI2
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Pella Distributors	Deliver to
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C002 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
233	Ballpoint pen	4	60	329.00		14.00%	1,316.00
133	Ruler 30cm	2	Each	8.80		14.00%	17.60
236	Bostik 100g	4	3Pax	49.80		14.00%	199.20
324	Permanent Marker	2	Each	54.80		14.00%	109.60
COU	Courier cost	52	P/km	4.50		14.00%	234.00

Look out for great deals in August 2018.

Early Payment Terms:
 ✓ 15% within 7 days from period end
 1,778.66 until 07/08/2018

Received in good order

Signed _____ Date _____

© Sage South Africa (Pty) Ltd

Sub Total	1,876.40
Discount @ ✓ 5.00%	82.12
Amount Excl Tax	1,794.28
Tax	251.20
Total	2,045.48

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: OFFSTAT MG 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: 40%;">Date</td> <td style="text-align: right;">15/07/2018</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">TI3</td> </tr> </table>	Tax Invoice		Date	15/07/2018	Page	1	Document No	TI3																																	
Tax Invoice																																										
Date	15/07/2018																																									
Page	1																																									
Document No	TI3																																									
Cash Sales	Deliver to Lime Acres 13 Colville Street CAMPBELL 8306																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">Account</th> <th style="width: 35%;">Your Reference</th> <th style="width: 15%;">Tax Exempt</th> <th style="width: 15%;">Tax Reference</th> <th style="width: 20%;">Sales Code</th> </tr> <tr> <td>CZ99</td> <td>✓</td> <td style="text-align: center;">N</td> <td></td> <td style="text-align: right;">Exclusive</td> </tr> </table>	Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	CZ99	✓	N		Exclusive																																
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CZ99	✓	N		Exclusive																																						
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Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price																																			
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COU	Courier cost	25	P/km	4.50		14.00%	112.50																																			
		8																																								
CASH SALE: 6 - 8 AUGUST 2018. ✓ 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="text-align: right;">2,425.70</td> </tr> <tr> <td>Discount @ ✓ 10.00%</td> <td style="text-align: right;">231.32</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">2,194.38</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">307.22</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">2,501.60</td> </tr> </table>	Sub Total	2,425.70	Discount @ ✓ 10.00%	231.32	Amount Excl Tax	2,194.38	Tax	307.22	Total	2,501.60																															
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Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: OFFSTAT MG PO Box 781893 Sandton 2146 South Africa	Tax Invoice <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">20/07/2018</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>TI4</td> </tr> </table>	Date	20/07/2018	Page	1	Document No	TI4
Date	20/07/2018						
Page	1						
Document No	TI4						

Louisvale Pty Ltd	Deliver to
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
473	Stapler	2	Each	100.00		14.00%	200.00
306	Highlighters	4	8Pax	129.00		14.00%	516.00
233	Ballpoint pen	6	60	329.00		14.00%	1,974.00

Look out for great deals in August 2018.	Early Payment Terms: ✓ 7.5% within 45 days from period end 2,836.60 until 14/09/2018
Received in good order	
Signed _____	Date _____

© Sage South Africa (Pty) Ltd

Sub Total	2,690.00
Discount @ 0.00%	0.00
Amount Excl Tax	2,690.00
Tax	376.60
Total	3,066.60

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: OFFSTAT MG PO Box 781893 Sandton 2146 South Africa		Credit Note - 1 Document Date - 1 Date 15/07/2018 Page 1 Document No CN1	
Pella Distributors		Deliver to	

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C002 ✓	TI2 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
133	✓ Ruler 30cm Incorrectly invoiced	1	Each	8.80		14.00%	8.80 ✓
236	✓ Bostik 100g Receive ballpoints	2	3Pax	49.80		14.00%	99.60 ✓

133 - Incorrectly invoiced	
236 - Receive ballpoints	
Received in good order	
Signed _____	Date _____

© Sage South Africa (Pty) Ltd

Sub Total - 1	108.40
Discount @ 5.00%	5.42
Amount Excl Tax	102.98
Tax	14.42
Total	117.40

Educational No: OFFSTAT MG

28/09/2017 11:15 Page: 1

Suppliers' Journal batch listing for user student - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Projec t	Tx	Exclusive	Inclusive	Contra
1	14/07/2018	S	S003 -Statesman Stationery	SS14	2 Display cabinets @ 3500 each	05	✓	6,140.35	✓7,000.00	C 6300/010 ✓
1	14/07/2018	S	S003 -Statesman Stationery	SS14	10 Files @ 50 each - office use	01	✓	438.60	✓500.00	C 4200/000 ✓
1	14/07/2018	S	S003 -Statesman Stationery	SS14	500 Packing bags @ 2.50 each	01	✓	1,096.49	✓1,250.00	C 3350/000 ✓
1	14/07/2018	G	6300/010-Office Equipment - @ Cost	ZContras	Generated Suppliers' Journal	00		6,140.35	6,140.35	D 6300/010
1	14/07/2018	G	4200/000-Printing & Stationery	ZContras	Generated Suppliers' Journal	00		438.60	438.60	D 4200/000
1	14/07/2018	G	3350/000-Consumables	ZContras	Generated Suppliers' Journal	00		1,096.49	1,096.49	D 3350/000
1	31/07/2018	G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00		1,074.56	1,074.56	D

- 1 Date

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

- 2 Description

- 1 ZContra

10

If entered in Supplier Invoice - 2

Educational No: OFFSTAT MG

28/09/2017 11:17 Page: 1

Suppliers' Allowance batch listing for user student - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Projec	Tx	Exclusive	Inclusive	Contra
1	22/07/2018	S	S003 -Statesman Stationery	SS14	20 Packing bags - wrong size	01		43.86	50.00	D 3350/000
1	22/07/2018	G	3350/000-Consumables	ZContras	Generated Suppliers' Allowance	00		43.86	43.86	C 3350/000
1	31/07/2018	G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00		6.14	6.14	C

- 1 date

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

- 1 ZContras

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If entered on debit note - 2

Educational No: OFFSTAT MG

28/09/2017 15:34 Page: 1

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

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Projec t	Tx	Exclusive	Inclusive	Contra
1	06/07/2018	G	5400/000-Drawings	108	Cash - tuck shop		00	50.00	✓ 50.00	D 8410/000
1	12/07/2018	G	4380/000-Refreshments	109	money - daughter		01	109.65	✓ 125.00	D 8410/000
1	18/07/2018	G	4600/010-Airtime	110	Bayside - sugar,		01	21.93	✓ 25.00	D 8410/000
1	24/07/2018	G	3300/000-Computer	111	milk, tea		01	108.29	✓ 123.45	D 8410/000
1	24/07/2018	x G	8410/000-CASH FLOAT	ZContras	LMA Computers -		00	323.45	323.45	C
1	31/07/2018	x G	9500/000-Vat / Tax	ZContras	computer cable		00	33.58	33.58	D
			Control Account		Generated CB 2					
					Payments					
					ZContras - Tax					
					entry					

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

- 2 Date

✓ Description

- 1 ZContra

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Educational No: OFFSTAT MG

29/09/2017 11:39 Page: 1

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

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Projec Tx	Exclusive	Inclusive	Contra
1	01/07/2018	* G	4380/000-Refreshments	107	Mier Deli -	01	438.60	✓ 500.00	D 8400/000
1	04/07/2018	* G	4150/030-Motor Vehicle -	108	cupcakes staff	01	3,032.26	✓ 3,456.78	D 8400/000
1	07/07/2018	* G	4300/000-Rent Paid	109	Loxton Municipality	01	19,450.20	✓ 22,173.23	D 8400/000
1	07/07/2018	* G	5400/000-Drawings	109	Campbell Properties	00	10,150.00	✓ 10,150.00	D 8400/000
1	15/07/2018	S	S001 -Campbell	110	Campbell Properties - rent	00	3,240.65	✓ 3,240.65	D 8400/000
1	24/07/2018	* S	S003 -Statesman	111	Settle account	00	8,482.50	✓ 8,482.50	D 8400/000
1	25/07/2018	S	S004 -KING OFFICE	112	Settle invoice	00	652.49	✓ 652.49	D 8400/000
1	31/07/2018	G	8410/000-CASH FLOAT	113	Cash - restore amount	00	123.45	✓ 123.45	D 8400/000
1	31/07/2018	* G	6200/010-Motor Vehicles - @ Cost	114	Concordia Motors - delivery vehicle	05	303,227.11	✓ 345,678.90	D 8400/000
1	08/07/2018	* G	3200/000-Bank Charges	BS101	CAPITEC - service fee	01	20.57	✓ 23.45	D 8400/000
1	15/07/2018	* G	7150/000-INVESTMENT: CAPITEC 10.5% pa	BS102	CAPITEC	00	25,000.00	✓ 25,000.00	D 8400/000
1	21/07/2018	* G	3200/000-Bank Charges	BS101	CAPITEC - cash handling fees	01	86.63	✓ 98.76	D 8400/000
1	23/07/2018	* G	9500/000-Vat / Tax Control Account	BS103	SARS	00	9,876.54	✓ 9,876.54	D 8400/000
1	25/07/2018	* G	3850/000-Insurance	BS104	PELLA INSURERS	01	3,032.26	✓ 3,456.78	D 8400/000
1	26/07/2018	* G	3200/000-Bank Charges	BS101	CAPITEC - admin fee	01	47.65	✓ 54.32	D 8400/000
1	30/07/2018	* G	3200/000-Bank Charges	BS105	CAPITEC - tax levy	00	91.92	✓ 91.92	D 8400/000
1	15/07/2018	S	S001 -Campbell	110	Discount	01	315.86	✓ 360.08	D 2700/000
1	24/07/2018	S	S003 -Statesman	111	Discount	01	190.79	✓ 217.50	D 2700/000
1	25/07/2018	S	S004 -KING OFFICE	112	Discount	01	30.12	✓ 34.34	D 2700/000
1	31/07/2018	x G	8400/000-BANK	ZContras	Generated CB 1 Payments	00	433,059.77	433,059.77	C
1	31/07/2018	x G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras	00	536.77	536.77	C 2700/000
1	31/07/2018	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00	46,031.79	46,031.79	D

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

- 2 Dates

- 2 Tax

- 2 Description

- 1 ZContra

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Educational No: OFFSTAT MG

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Entry Type Details : 01/07/2018 to 31/07/2018

Prepared by: Educational Pack

Date	Account	Name	Reference	Description	Tax Type	Tax	Amount
Contra Acc (If Available)	Batch ID (If Available)	User Name					
Entry Type 2 : 8400/000 - BANK - CB 1 Receipts							
31/07/2018	2850/000	Bad Debts Recovered student	1/2 ✓	N Bokveld	04	-275.39	✓ -1,967.11
01/07/2018	5100/000	Capital student	DEP1	R001 - Marco Williams	00		✓ -65,000.00
18/07/2018	C003	LOXTON STORES student	DEP2	R002 - SETTLE INVOICE 5/07/18	00		✓ -1,321.91
18/07/2018	C003	LOXTON STORES student	DEP2	Discount	01	-28.65	✓ -233.28
25/07/2018	C002	Pella Distributors student	DEP3	✓ R003 - SETTLE INVOICE 10/07/18	00		✓ -1,638.87
31/07/2018	2950/000	COMMISSION RECEIVED student	DEP3	R004 - Phelisa Malantsi	01	-184.21	✓ -1,315.79
25/07/2018	C002	Pella Distributors student	DEP3	Discount	01	-35.52	✓ -289.21
30/07/2018	2960/000	INTEREST ON CURRENT ACCOUNT student	BS106 ✓	CAPITEC	00		✓ -1,346.63
15/07/2018	CZ99	Cash Sales student	DEP1	CRR 001	00		✓ -2,501.60
31/07/2018	8400/000	BANK student	ZContras	Generated CB 1 Receipts	00		73,309.01
31/07/2018	3550/000	Discount Allowed for Cash student	ZContras	Generated Discount - ZContras	00		458.32
31/07/2018	9500/000	Vat / Tax Control Account student	ZContras	ZContras - Tax entry	00		-120.04
8400/000	8400/000	BANK student	ZContras	Generated CB 1 Receipts	00		2,242.50
31/07/2018	9500/000	Vat / Tax Control Account student	ZContras	ZContras - Tax entry	00		-275.39
8400/000	9	student					
Total for Entry Type 2 : 8400/000 - BANK - CB 1 Receipts							0.00

-2 Date

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

-2 Tax

-2 Description < R
CRR

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

Prepared by: Educational Pack

Closing Balance As Per Bank Statement			-307,056.08	✓
Less Outstanding CB 1 Payments :				
110	15/07/2018	Settle account	3,240.65	
112	25/07/2018	Settle invoice	652.49	
113	31/07/2018	Cash - restore amount	123.45	
Sub Total			4,016.59	CR
Plus Outstanding CB 1 Receipts :				
DEP2	18/07/2018	R002 - SETTLE INVOICE 5/07/18	1,321.91	
Sub Total			1,321.91	DR
Reconciled Bank Balance			-309,750.76	
Computer Bank Balance As At 31/07/2018			-309,750.76	
Diff			0.00	✓

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

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Educational No: OFFSTAT MG

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Supplier Master Listing

Prepared by: Educational Pack

Acc S004	Telephone: 053 258 1793 ✓	Blocked: No
Name KING OFFICE SUPPLIES	Fax: 053 258 1777 ✓	Credit Limit: 4,000.00 ✓
Physical Address	Contact: Carley Titus ✓	Remittances: P
33 Colville Street ✓	Mobile Phone: 0848523947 ✓	Currency Code: 0
CONCORDIA ✓	Email: titus.c@gmail.com ✓	EU Country:
8271	Type: B/F	No. of Notes: 0
	Early Terms: 3 ✓	Tax Mode: No Tax Type
	Normal Terms: 0	Default
	Tax Code: 0	Tax Reference: 9876543210 ✓
	Freight:	Ship / Delivery:
		Category: 0

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

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Educational No: OFFSTAT MG

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INCOME STATEMENT : 01/07/2018 to 31/07/2018

Prepared by: Educational Pack

SALES		
Sales	7,939.88	7,939.88
COST OF SALES		
Purchases	3,761.01	3,761.01
GROSS PROFIT / (LOSS)		4,178.87
OTHER INCOME		
Discount Received for Cash	536.77	
Interest Received	315.41	
Bad Debts Recovered	1,967.11	
COMMISSION RECEIVED ✓	1,315.79	
INTEREST ON CURRENT ACCOUNT ✓	1,346.63	5,481.71
		9,660.58
EXPENSES		
Bank Charges	246.77	
Computer Expenses	108.29	
Consumables	1,052.63	
Discount Allowed for Cash	458.32	
Insurance	3,032.26	
Motor Vehicle Expenses		
Motor Vehicle - Insurance & Licence	3,032.26	
Printing & Stationery	438.60	
Rent Paid	19,450.20	
Refreshments	548.25	
Telephone & Fax		
Airtime	21.93	28,389.51
NET PROFIT / (LOSS) BEFORE TAX		(18,728.93)
TAX		
DIVIDENDS		
NET PROFIT / (LOSS)		(18,728.93)

✓ No zero items

3

Educational No: OFFSTAT MG

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BALANCE SHEET as at 31/07/2018

Prepared by: Educational Pack

-1 Alternative form
-1 Capital Employed
not first

CAPITAL EMPLOYED

Share Capital			
Capital	212,007.36 ✓	212,007.36	
Retained Income			
Retained Income / (Accumulated Loss)	21,011.45		
Net Profit/Loss this year	(18,728.93) ✓	2,282.52	214,289.88
			<u>214,289.88</u>

EMPLOYMENT OF CAPITAL

Fixed Assets			
Motor Vehicles - Net Value	418,227.11		
Office Equipment - Net Value	6,140.35	424,367.46	
Investments			
INVESTMENT: CAPITEC 10.5% pa	25,000.00	25,000.00	449,367.46
Current Assets			
Trading Stock	7,851.31		
Customer Control Account	22,132.01	29,983.32	
Current Liabilities			
BANK	307,508.26		
CASH FLOAT	(800.00)		
Vat / Tax Control Account	(56,029.86)		
Opening Balance / Suspense Account	14,382.50	(265,060.90)	(235,077.58)
			<u>214,289.88</u>

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Educational No: OFFSTAT MG

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Customer Detailed Ledger 01/07/2018 to 31/07/2018

Prepared by: Educational Pack

Date	Entry Type	Reference	Contra Acc. (If Avail)	Description	Debit	Credit	Cumulative
C001 : Louisvale Pty Ltd							
Opening Balance as at 01/07/2018					10,750.00		
20/07/2018	Customers' Journal	TI4		Tax Invoice	3,066.60		13,816.60
31/07/2018	Interest Charged Jnl	INT.0118		Interest Charged	201.56 ✓		14,018.16
Closing Balance as at 31/07/2018					14,018.16 ✓		
C002 : Pella Distributors							
Opening Balance as at 01/07/2018					8,000.00		
10/07/2018	Customers' Journal	TI2		Tax Invoice	2,045.48		10,045.48
15/07/2018	Customers' Allowance	CN1		Credit Note - TI2		117.40	9,928.08
25/07/2018	CB 1 Receipts	DEP3		R003 - SETTLE INVOICE 10/07/18		1,638.87	8,289.21
25/07/2018	CB 1 Receipts	DEP3		Discount		289.21	8,000.00
31/07/2018	Interest Charged Jnl	INT.0118		Interest Charged	113.85 ✓		8,113.85
Closing Balance as at 31/07/2018					8,113.85 ✓		
C003 : LOXTON STORES							
Opening Balance as at 01/07/2018					0.00		
05/07/2018	Customers' Journal	TI1		Tax Invoice	1,555.19		1,555.19
18/07/2018	CB 1 Receipts	DEP2		R002 - SETTLE INVOICE 5/07/18		1,321.91	233.28
18/07/2018	CB 1 Receipts	DEP2		Discount		233.28	0.00
Closing Balance as at 31/07/2018					0.00 ✓		
TOTAL CLOSING BALANCE AS AT 31/07/2018					22,132.01		

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

✓ Not Cash Sales

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Educational No: OFFSTAT MG

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Current Item Based Price List - Exclusive

Prepared by: Educational Pack

Code	Description	Unit	Price List 1
148	WAX CRAYONS ✓	12P ✓	345.60 ✓

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

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TOTAL SECTION A: 180

SECTION B

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Notes

Prepared by: Educational Pack

Other	SECTION B	Open	SECTION B	29/09/2017	29/09/2017
1.1.1 Trading name: CFS Traders ✓					
1.1.2 VAT no: 2583697410 ✓					
1.1.3 Period end: 30 June 2018 ✓					
1.1.4 Output - standard rate - rands only - R259000 ✓					
1.1.5 Output - other: 208.77 ✓					
1.1.6 Input - capital goods: 4555.37 ✓					
1.1.7 Input - standard rate: 5460.30 ✓					
1.1.8 Input - Bad debts: 904.93 ✓					
1.1.9 Amount payable ✓					
1.1.10 Signature missing ✓					
1.2.1 No ✓					
1.2.2 Cash sales ✓					
1.2.3 Bank ✓					
1.2.4 detailed ledger ✓					
1.2.5 receipts ✓					
1.2.6 Supplier Journal ✓					
1.3 Age analysis purposes ✓					
Transactions was for previous year ✓					

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

TOTAL SECTION B: 20
GRAND TOTAL: 200