



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

23 November 2023

This marking guideline consists of 24 pages.

SECTION A

QUESTION 1

1.12.1 a)

Educational No: Sage Pastel

19/05/2024 16:01 Page: 1

Prepared by: Educational Pack

Inventory Journal Batch Report for year 123 in Period 01 ✓

Inventory Code Description	Narration Project	Cur Cost	Date Unit Cost	Reference Inv Cost	Cur Qty CL Acc	Adj Qty By Adj Value By	New Qty Line Value
BA01 Bates PPL/A 5/6 70 mm Navy	Balance	22.35	29/05/2024 22.35	INVJ01 22.35		50	50 1,167.50
BA02 Bates PPL/A 5/6 70 mm Black	Balance	23.35	29/05/2024 23.35	INVJ01 23.35		60	60 1,807.60
CA01 Carrat CL445RL Colour Ink	Balance	297.28	29/05/2024 297.28	INVJ01 297.28		8	8 2,379.04
CA02 Carrat PS445RL Black Ink	Balance	274.85	29/05/2024 274.85	INVJ01 274.85		9	9 2,473.65
CR01 Cresley Duplicato Books A6 JC18	Balance	13.87	29/05/2024 13.87	INVJ01 13.87		26	26 341.74
CR02 Cresley Hec Cover Books JC18 182p	Balance	13.87	29/05/2024 13.87	INVJ01 13.87		34	34 471.58
CR03 Cresley Invoice Books A6 JC18	Balance	28.87	29/05/2024 28.87	INVJ01 28.87		23	23 664.01
HP01 H-P 652 Ink Ink	Balance	108.91	29/05/2024 108.91	INVJ01 108.91		13	13 1,417.83
HP02 H-P 652 Colour Ink	Balance	157.88	29/05/2024 157.88	INVJ01 157.88		13	13 2,069.18
PA01 Parker Jotter Ballpen slim cas steel	Balance	199.00	29/05/2024 199.00	INVJ01 199.00		21	21 4,179.00
PI01 Pilot BL-7 Gel Pen Black	Balance	16.15	29/05/2024 16.15	INVJ01 16.15		17	17 274.55
RO01 Robolin Paper A4	Balance	241.25	29/05/2024 241.25	INVJ01 241.25		112	112 27,020.00
TOTAL:							✓ 44,006.05

End of Report

Narration = Balance ✓
Reference = INVJ01 ✓

4

(4)

1.12.1 b)

Educational No: Sage Pastel

02/05/2022 12:54 Page: 1

General Journal batch listing for user 123 - Pre Update Printout

Prepared by: Educational Pack

Per	Date	UGB Account	Reference	Description	Projou	Debit	Credit	Cont'd
1	29/02/2022	G 5100000-Capital	OPBAL2	BALANCE			788 805.07	✓
1	29/02/2022	G 6200010-Motor Vehicles - @ Cost	OPBAL2	BALANCE	362 788.20	✓		
1	29/02/2022	G 6200020-Motor Vehicles - Accum Depn	OPBAL2	BALANCE		168 348.99	✓	
1	29/02/2022	G 6200010-Computer Equipment - @ Cost	OPBAL2	BALANCE	32 780.55	✓		
1	29/02/2022	G 6200020-Computer Equipment - Accum Depn	OPBAL2	BALANCE		15 678.46	✓	
1	29/02/2022	G 6300010-Office Equipment - @ Cost	OPBAL2	BALANCE	36 890.23	✓		
1	29/02/2022	G 6300020-Office Equipment - Accum Depn	OPBAL2	BALANCE		14 789.34	✓	
1	29/02/2022	G 7100000-Bank Deposit - Vilakaz Bank (2.7%)	OPBAL2	BALANCE	25 000.00	✓		
1	29/02/2022	G 7700000-Trading Stock	OPBAL2	BALANCE	44 708.88	✓		
1	29/02/2022	G 8000000-Opening Balance	OPBAL2	BALANCE	8 508.82	✓		
1	29/02/2022	G 8110000-PETTY CASH	OPBAL2	BALANCE	1 500.00	✓		
1	29/02/2022	G 8880000-Opening Balance	OPBAL2	BALANCE		14 354.53	✓	
1	29/02/2022	G 8430000-BANK	OPBAL2	BALANCE	693 535.78	✓		

End of Report

Period ✓

Dates ✓

Reference : OPBAL2 ✓

17.

Description: BALANCE ✓

1.12.1 c)

Education for Sage Print

09/08/2022 18:34 Page 1

Printed by: Educational Park

Trial Balance: 01/02/2024 to 28/02/2024

Last Year	Account	DR	CR
0.00	5100000 Capital		786 895.07
0.00	0200000 Motor Vehicles - Net Value		
0.00	0200010 Motor Vehicles - @ Cost	355 789.20	
0.00	0200020 Motor Vehicles - Accum Depre		158 345.89
0.00	0500000 Computer Equipment - Net Value		
0.00	0500010 Computer Equipment - @ Cost	32 760.55	
0.00	0500020 Computer Equipment - Accum Depre		15 478.45
0.00	0600000 Office Equipment - Net Value		
0.00	0600010 Office Equipment - @ Cost	35 880.23	
0.00	0600020 Office Equipment - Accum Depre		14 758.34
0.00	7100000 Fixed Deposit: Volksbank Bank (3.75%)	25 000.00	
0.00	7700000 Trading Stock	44 768.66	
0.00	8000000 Customer On And Account	8 990.68	
0.00	8400000 BANK	493 505.78	
0.00	8410000 PETTY CASH	1 000.00	
0.00	8600000 Supplier Control Account		14 354.03
0.00	8990000 Opening Balance		9.48
0.00	NO PROFIT OR LOSS		
0.00		667 773.28	667 773.28
0.00	NO PROFIT OR LOSS		
0.00			

No Zero Balances ✓

3

IJ + GJ + Trial Balance

4 + 17 + 3

$$\begin{array}{r} 01 \\ \hline 24 \end{array}$$

(3)

1.12.2 a)

Supplier Invoice

Supplier: Sage Technology Park
102 Western Sandown Road
Glenwood 2191

Customer: Educational No: Sage Period
PO Box 781893
Sandton
2146
South Africa

Date: 06/03/2024 ✓

Page: 1

Document No: SD281

Delivery To: C/o Burchards Quarry & Bohran
AIRPORT INDUSTRIA
Cape Town
8001

Account: S1034 ✓ **Your Reference:** 80811 ✓

Tax: Tax External ✓ **Tax Reference:** ✓ **Sales Code:** ✓ **Exclusive:** ✓

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price
P102	Pilot Frixon eraser pen Blue	20	Ea	18.45		15.00%	588.00
PA01	Parker Jotter Ballpen stainless steel	10	Ea	210.92		15.00%	2,109.20
CR02	Crowley Hard Cover Books JD-Q1-92p	50	Ea	15.87		15.00%	893.50

Handwritten note: P102 & Pilot Frixon eraser pen Blue ✓

Early Payment Terms: 2.5% within 10 days from invoice date
3,370.47 until 14/04/2024 ✓

Sub Total: 3,171.70 ✓

Discount @: 5.00% 158.58

Amount Excl Tax: 3,013.12

Tax: 451.88

Total: 3,465.00

Received in good order

Signed: _____ **Date:** _____

© Sage South Africa (Pty) Ltd

(10)

1.12.2 b)

Sage Technology Park
102 Western Service Road
Gallo Manor Ext B
2151

Educational No: Sage Period
PO Box 751883
Sandton
2146
South Africa

Debit Note ☒

Date 07/03/2024 ☒

Page 1

Document No DND011 ☒

Deliver to
C/o Bercherts Quay 8 Bahrain
AIRPORT INDUSTRIA
Cape Town
8011

Sitgrey

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	Exclusive
01004	SPR 6	N			

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
PA01	Pepper Jitter Ballpen stainless steel	2	EA	212.00		15.00%	427.84
CR02	Brown Crested Hard Cover Booklet J01R1 1975 Has only 72 pages	1	Pb	13.87		15.00%	13.87

PA01 - Broken ☒
CR02 - Has only 72 pages ☒

Received in good order

Signed _____ Date _____

© Sage South Africa (Pty) Ltd

Sub Total	436.71
Discount @ 1/3004	21.78
Amount Incl Tax	415.93
Tax	82.08
Total	498.02

10:02
20

(10)

1.12.2 c)

Sage Technology Park
102 Westland Services Road
Glenhazel East 16
2191

Tax Invoice

Date: 03/03/2024 ✓

Page: 1

Document No: CUST01 ✓

Deliver to:
Room G-0
Durbanville West Clinic
Wellington Road
Durbanville
7500

Account: 0002 ✓ Your Reference: Tax Exempt: N Tax Reference: Sales Code: Exclusive:

Code	Description	Quantity	Unit	Unit Price	Qty%	Tax	Net Price
0002	Master HP 1/2 Files 70 mm Black	1	Box	30.56		15.03%	333.66
HP01	HP 002 Black Ink	2	Box	229.75		15.03%	475.66
HP02	HP 002 Colour Ink	2	Box	206.52		15.03%	410.44
RO01	Rolls in Paper A4	3	Box	315.63	1.50	15.03%	958.78
PAD	Penair Jitterball pen cartridge steel	2	Box	296.70		15.00%	1,793.60
DEL	Delivery fee	4	Plum	13.00		15.03%	52.00

ib

Thank you for buying from: **PENCAPE** ✓

Easy Payment Terms:
5% within 30 days from invoice date ✓
3,724.58 until 05/04/2024

Received in good order

Signed: _____ Date: _____

to Sage South Africa (Pty) Ltd

Sub Total: 3,422.94

Discount @ 2.50% ✓: 85.01

Amount Paid Tax: 3,422.94

Tax: 518.08

Total: 3,817.16

12

Sage Technology Park 102 Western Services Road Gallo Manor Ext. D 2191 Educators No Sage Postal PO Box 781895 Sandton 2146 South Africa		Tax Invoice Date 18/02/2024 ✓ Page 1 Document No CUST05	
Spine Mica		Order to 31 Main Street Caranville 7550	
Account	Your Reference	Tax Exempt	Tax Reference
C000 ✓		N	
Code	Description	Quantity	Unit
BAD1	Barrett PM LA Res 70 mm Navy	10	PS
CR22	Orckey Hard Cover Books JD1611:829	5	Ex
		Unit Price	Disc%
		80.58	
		15.00	
		Tax	Net Price
		15.00%	84.89 ✓
Thank you for buying from P&H/CAFE ✓ Received in good order Signed _____ Date _____ © Sage South Africa (Pty) Ltd		Sub Total 357.80 Discount @ 1.5% ✓ 5.37 Amount paid Tax 52.33 Tax 62.86 Total 405.18	

1.12.2 d)

Ridge Technology Park 102 Western Sandpiper Road Galle Mammal Rd II 2197 Educational No: 0894 P0001 PO Box 781000 Sandton 2146 South Africa		Credit Note Date: 06/03/2024 ✓ Page: 1 Document No: 00001					
Dr: Heli Louie		Delivered to: Rocco SMC Durbanville Mesi Clinic Wellington Road Durbanville 7850					
Account	Your Reference	Tax Exempt	Tax Reference				
0802 ✓	GLST01 ✓	N					
		Sales Code					
		Exempt					
Code	Description	Quantity	Unit	Unit Price	Discount	Tax	Net Price
BA02	Sander PPLA Flat 70 cm black	1	Ga	20.00	15.00%		16.75 ✓
PA01	Faster Jetty Jetten stainless steel no ink	1	Ga	258.70	15.00%		220.70 ✓
OR							
BA02 - wrong colour ✓ PA01 - no ink ✓		Code or Name & Reason					
Received in good order Signed: _____ Date: _____ @ Ridge South Africa (Pty) Ltd		Sub Total: 260.00 Discount @ 2.51% ✓: 6.53 Amount Excl Tax: 253.47 Tax: 42.27 Total: 295.74					

1.12.3 a)

Educational No: Sage Pastel 25/03/2024 12:59 Page: 1

Suppliers Journal batch listing for user 123 - Psa Update Printout Prepared by: Educational Park

Per	Date	GCS	Account	Reference	Description	Projec	Tx	Exclusive	Inclusive	Contra
2	01/03/2024	S	PR505 - Superior Rackfit and Shelving	PR505	2 Steel racks @ R1234 each	05	✓	2,146.08	2,146.08	6000010
2	01/03/2024	S	PR505 - Superior Rackfit and Shelving	PR505	Courier fee	01	✓	132.17	132.00	3350000
2	15/03/2024	S	RED01 - Radfem Labels	RED101	5 Boxes labels @ R72.36 each	01	✓	347.78	347.00	4200000
2	15/03/2024	S	RED01 - Radfem Labels	RED101	Courier fee	01	✓	48.57	57.00	3350000
2	20/03/2024	S	KOL02 - Keelok	KOL12	1 HP Laser printer @ R5 175	05	✓	4,900.00	4,900.00	6250010
2	01/03/2024	G	6600000-Vat / Tax Control Account	ZCentras	PR505 - Tax	00		321.57	321.51	D
2	01/03/2024	G	6600000-Vat / Tax Control Account	PR505	2 Steel racks @ R1234 each	00		2,146.08	2,146.08	D
2	01/03/2024	G	6600000-Vat / Tax Control Account	ZCentras	PR505 - Tax	00		13.83	13.83	D
2	01/03/2024	G	6600000-Vat / Tax Control Account	PR505	Courier fee	00		132.17	132.17	D
2	15/03/2024	G	6600000-Vat / Tax Control Account	ZCentras	RED101 - Tax	00		52.17	52.17	D
2	15/03/2024	G	6600000-Vat / Tax Control Account	RED101	5 Boxes labels @ R72.36 each	00		347.78	347.78	D
2	15/03/2024	G	6600000-Vat / Tax Control Account	ZCentras	RED101 - Tax	00		7.43	7.43	D
2	15/03/2024	G	6600000-Vat / Tax Control Account	RED101	Courier fee	00		48.57	48.57	D
2	20/03/2024	G	6600000-Vat / Tax Control Account	ZCentras	KOL12 - Tax	00		675.00	675.00	D
2	25/03/2024	G	6600000-Vat / Tax Control Account	KOL12	1 HP Laser printer @ R5 175	00		4,900.00	4,900.00	D

Up to 2 for dates

-1 No 2 Contra

Q4
15

-1 if descriptions are not complete. Must have quantity, description and unit price.

Mark for the inclusive amount is for the account name & the correct amount.
∴ Line transaction

1.12.3 b)

Educational Resource: Sage Payroll

2003/2022 14- / Page: 1

Customers Allowances batch listing for user *25 - Pre Update P Input

Prepared by: Educational Pack

Ref	Date	CCS	Account	Reference	Description	Projec Tx	Exclusive	Inclusive	Conts
1	15/03/2024	C	285 - Cash Sales	CUST02 ✓	R30 Discount not given ✓	01 ✓	26.00	✓ 31.00	C 9550000 ✓
2	15/03/2024	C	9560000 - Fee / Tax	2000000	CUST02 - Tax	00	5.81	3.91	D
2	15/03/2024	C	9560000 - Discount Allowed for Cash	CUST02	only R30 Discount not given	00	26.00	26.00	D 8550000

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

05
6

Account + Amount Correct

1.12.3 c)

Educational No: Sage Pastel

07/08/2022 12:35 Page:1

CB 1 Receipts batch listing for user 123 - Re Update Printout

Prepared by: Educational Pastel

Per	Date	QCS	Account	Reference	Description	Projec	Tx	Exclusive	Inclusive	Contra
2	01/08/2024	D	5100000-Capital	R02031	Nyasa-Koe-Capital	00		16 000.00	✓ 16 000.00	C 0400000
2	01/03/2024	G	2800000-Rent Income	R02032	Felicia Moyafo	00		8 000.00	✓ 8 000.00	C 8400000
2	08/03/2024	C	0001 -Durbanville Prep School	R02005	Settle opening balance	00		1 500.00	✓ 1 500.00	C 8400000
2	19/03/2024	G	7150000-Fines Deposit	R02004	Volvetas Bank -	00		26 000.00	✓ 26 000.00	C 8400000
2	15/03/2024	G	2550000-Interest received on fixed deposit	R02004	Volvetas Bank -	00		675.00	✓ 675.00	C 8400000
2	15/03/2024	D	290 -Cash Sales	R02008	✓ CRR 2/001 - Cash Sales	00		900.00	✓ 900.00	C 8400000
2	30/03/2024	G	2900000-Interest received on current account	R02008	Volvetas Bank - Interest on current	00		617.36	✓ 617.36	C 0400000
7	30/03/2024	C	C002 -Dr Hein Louw	R02037	Settle Invoice on 3 March 2024	00		3 416.40	✓ 3 416.40	C 8400000
2	30/03/2024	C	C003 -Spiras Miso	R02038	Full settlement of account	00		1 788.89	✓ 1 788.89	C 8400000
2	08/03/2024	L	0001 -Durbanville Prep School	R02005	Discount	00		66.26	✓ 66.26	C 5500000
2	30/03/2024	C	C002 -Dr Hein Louw	R02037	Discount	01		153.82	✓ 153.82	C 3000000
2	30/03/2024	C	C003 -Spiras Miso	R02038	Discount	01		8.91	✓ 8.91	C 3000000
2	30/03/2024	X	8400000-BANK	Z00000	Generate CB 1 Receipt	00		57 448.17	57 448.17	D 0
2	30/03/2024	X	3800000-Discount Allowed for Cash	Z00000	Generate Receipt	00		250.65	250.65	D 3800000
2	31/03/2024	X	9000000-VAT / Fst Contra Account	Z00000	Generate Receipt	00		34.59	34.59	D 0

End of Report

Line transaction

All dates & period :

✓

Q6

Description :

Up to -2

14

Name of payer

CRR 2/001

Reasons for payments

- Settle invoice
- Full Settlement
- Settle Opening Balance

Tax :

Up to -2

Z. Contra

-2

1.12.3 d)

Educational No: Sage Peak

07/06/2022 10:40 Page: 1

CB 1 Payments batch listing for user 123 - This Update Printout

Prepared by: Educational Peak

Per	Date	QOS	Account	Reference	Description	Proj	Tx	Exclusive	Inclusive	Corus
2	01/03/2024	G	4300000-Rent Paid	P02001	Palm Grove Centre - Rent Paid	00		35 700.00	35 700.00	D=4300000
2	01/03/2024	G	5350000 Insurance	P02002	PSC Insurance	01		3 913.43	4 590.45	D=5350000
2	01/03/2024	G	5400000-Orange	P02002	PSC Insurance - general	00		2 313.15	2 313.15	D=5400000
2	01/03/2024	G	4600000-Telephone & Fax	P02003	Telecom - Telephone	01		1 051.87	1 830.34	D=4600000
2	01/03/2024	G	3400000-WiFi monthly subscription	P02004	Telecom - WiFi	00		1 141.88	1 141.88	D=3400000
2	25/03/2024	G	9410000-PETTY CASH	P02005	Cash - Petty cash	00		1 050.00	1 050.00	D=9410000
2	25/03/2024	G	4400000-Salaries & Wages	P02006	Innocentia Mokoena	00		12 270.75	12 270.75	D=4400000
2	30/03/2024	G	3200000-Bank Charges	P02007	Volokwe Bank - Teller	00		32.68	32.68	D=3200000
2	30/03/2024	G	3200000-Bank Charges	P02008	Volokwe Bank - Teller	01		12.61	14.69	D=3200000
2	30/03/2024	G	5100000-Silver	P02009	Cash hand ing fee	00		2 814.34	2 814.34	D=5100000
2	30/03/2024	G	1400000-Superior	P02010	Full settlement	00		2 488.00	2 488.00	D=1400000
2	30/03/2024	G	1400000-Superior	P02011	Full settlement	01		6 315.30	6 315.30	D=1400000
2	30/03/2024	G	5100000-Silver	P02012	Discount	01		84.34	74.33	D=5100000
2	30/03/2024	G	5100000-Silver	P02013	Discount	01		113.21	151.00	D=5100000
2	30/03/2024	G	5100000-Silver	P02014	Discount	01		112.50	129.56	D=5100000
2	30/03/2024	G	5100000-Silver	P02015	Discount	01		70 571.36	70 571.36	D=5100000
2	30/03/2024	G	2700000-Discount	P02016	Discount	00		281.05	281.05	D=2700000
2	30/03/2024	G	5100000-Silver	P02017	Discount	01		783.86	783.86	D=5100000

Print Report

All dates & periods correct ✓

Tax : Up to -2

Descriptions : Up to -2

Z Contra : -1

Line Transactions

07

17

1.12.3 e)

educational (N4: Sage Pastel) 25/03/2025 17:12 Page: 1

General Journal batch listing for user 123 - Pre Update Printout Prepared by: Educational Pack

Per	Date	BOB	Account	Reference	Description	Projec	Debit	Credit	Contra
✓ 2	01/03/202	G	6400/C00-Drawings	M2/1	Owner took 3 Pkoi Gal		48.45 ✓		2000/C00 ✓
✓ 1	31/03/202	G	3450/C00-Depreciation	M2/3	pkoi R16.15 s		387.45 ✓		6300/C00 ✓
2	01/03/202	R	2000/C00-Purchases	M2/1	14789.34/2025/12			48.45	2000/C00
2	31/03/202	B	6300/C00-Office Equipment - Accum Deps	M2/3	Owner took 3 Pkoi Gal pkoi R16.15 s 14789.34/2025/12			387.45	6300/C00

End of Report -----

Descriptions: -2

The description must show the calculation. It does not have to be correct.

Q8
7

(7)

1.12.3 f)

Educational No: Sage Pastel

25/03/2022 15:42 Page: 1

Red Debits Journal batch ending for user 123 - Pre Update Printout

Prepared by: Filucational Pack

Per	Date	GOS	Account	Reference	Description	Prsgo	Ty	Debitive	Creditive	Contra
✓ 2	31/03/2024	C	0004 - M. Nqosi	M24	Write off as irrecoverable	✓	04	4,935.70	✓ 5,678.06	C 3150000
2	31/03/2024	G	9500000-Vat / Tax Control Account	ZCentres	M24 - Tax entry		00	740.36	740.36	D
2	31/03/2024	G	3150000-Bag Debits	M24	Write off as irrecoverable		00	4,935.70	4,935.70	D 3150000

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

Also accept if in the General Journal. Q9
6

1.12.3 g)

Education No: Sage Pastel

07/05/2022 14:26 Page: 1

Line Wry Journal Batch: Report for user 123 - in Period 12

Prepared by: Educational Park

Inventory Code Description	Inventory Project	Cur Date	Date Unit Cost	Net Change New Cost	Cur Qty GL Acc	Adj Qty By Adj Valed By	New Qty Unit Value
P181 Pilot G2-7 Gel Pen Black	Pilot G2-7 Gel Pen B	16.16	16.15	16.15	1	-3	4
TOTAL:							-48.45

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

Q10

5

(5)

1.12.3 h)

Educational Nex Sage Page!

03/06/2022 10:48 Page: 1

Reconciliation Output: Cash Book 1 - 8400000 - BANK

Prepared by: Educational Pack

Opening Balance As Per Bank Statement

480 379.57 ✓

Less Outstanding CB 1 Payments

Sub Total

0.00 CR

Plus Outstanding CB 1 Receipts

Sub Total

0.00 DR

Reconciled Bank Balance

480 379.57

Computer Bank Balance As At: 30/06/2024 ✓

480 379.57

CR

0.00 ✓

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

$$\frac{Q11}{3}$$

(3)

1.12.3 i)

Edupoint Win: Sage Pades 07/06/2022 12:33 Page:1

Entry Type Details: 01/03/2024 to 31/03/2024 Prepared by: Edupoint Win Pack

Date	Conts Acc (If Available)	Account Batch ID (If Available)	Name User Name	Reference	Description	Tax Type	Tax	Amount
Entry Type 3: 8410000 - PETTY CASH - CB 2 Payments								
04/03/2024	3000000	0	Donations	PVOT-1	Recruitment animal Welfare	00		250.00 ✓
14/03/2024	4400000	9	Salaries & Wages	PVOT-1	L. Njari	00		350.00 ✓
24/03/2024	5400000	9	Drawings	PVOT-1	Nyika-Koeti	00		150.00 ✓
28/03/2024	6410000	9	PETTY CASH	6Centras	Centras, CB 2 Payments	00		700.00
Total for Entry Type 3: 8410000 - PETTY CASH - CB 2 Payments								0.00

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

All dates & period correct : ✓

Description : -1

Tax : -1

Z Contra : -1

Q12
6

Educational kit: Sage Pastel

25/05/2022 15:45 Page: 1

X
 CB2 Payments batch (printing for user 123 - Pre Update Printout)

Prepared by: Educational Pack

Ref	Date	Doc	Account	Reference	Description	Proj	Tx	Exclusive	Inclusive	Conts
2	24/03/2024	G	3880/000-Donation	PVO14	Financial animal welfare L. H. J. J.		00	200.00	✓ 250.00	D 8410/000
2	14/03/2024	G	4480/000-Salary S	PVO15			00	500.00	✓ 500.00	D 8410/000
2	24/03/2024	G	5480/000-Drawings	PVO16			00	100.00	✓ 100.00	D 8410/000
2	24/03/2024	x G	8410/000-PETTY CASH	7 Control	Nyasa Kibon Generated CB2 Payments		00	700.00	700.00	C

--- End of Report ---

All period & dates correct ✓

Z- Contra : -1

Description : -1

Tax : -1

Mark out of 3
 if CB2 Payments.jnl
 is printed.

1.12.3 j)

Educational No: Sago Pastel

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Supplier Master Listing

Prepared by: Educational Pack

Ans. REUBEN
Name: REUBEN
Physical Address:
11 Pongamela Road
Midrand
Gauteng
7441

Postal Address:
P.O. Box 433
Midrand
7435

Telephone: 021 552 9550
Fax:
Contact: Numbi Amai
Mobile Phone: 087 135 8380
Email: ogo@reuben.co.za
Type: BIC
Early Terms: 0
Normal Terms: 0
Tax Codes: 0
Freight:

Blocked: No
Credit Limit: 3,000.00
Remittances: P
Currency Code: 0
EU Country:
No. of Notes: 0
Tax Mode: No Tax Type
Tax Reference: 567338147
Ship/Delivery:
Category: 0

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

Q13

7

(7)

1.12.3 k)

Educational Net Page Rental

07/06/2022 14:41 Page 1

Inventory Values using Average Cost as at 31/03/2024

Prepared by: Education18 Pk

Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
BM1	Bonita PP-1A 966 70 mm Navy	002	Es	40	23.35	934.00
BM2	Bonita PPLA Files 70 mm Black	002	Es	45	23.35	1 050.75
CA01	Canon CL448(XL) Colour Ink	002	Es	7	297.36	2 081.56
CA02	Canon PG445(XL) Black Ink	002	Es	8	274.85	2 198.80
CR01	Crosby Duplicate Books A5 JUL16	002	Es	23	13.67	314.41
CR02	Crosby Hard Cover Books JUL16 102p	002	Es	40	13.46	1 078.80
CR03	Crosby Index Books Julists A5 J0225	002	Es	21	28.67	602.27
HP01	HP 852 Black Ink	002	Es	11	182.91	2 012.01
HP02	HP 852 Colour Ink	002	Es	11	157.68	1 734.48
PA01	Parker Jotter Ballpen stainless steel	002	Es	25	196.88	4 964.50
P01	Pilot G2-7 Gel Pen Black	002	Es	14	16.15	226.10
P02	Pilot FriXon eraser pen Blue	002	Es	18	17.63	317.34
RO01	Robitfm Paper A4	002	Es	100	241.28	24 128.00
TOTAL OF SELECTED RANGE						43 833.56

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

QL

$$14 \times \frac{1}{2} = 7$$

(7)
[180]

TOTAL SECTION A: 180

SECTION B**QUESTION 2**

2.1 & 2.2

Functional No: Sage Pastel

03/06/2022 09:51 Page: 1

Notes

Prepared by: Educational Park

Other
QUESTION 2.1

SECTION 5

Open

03/06/2022

03/06/2022

A ✓
D ✓
H ✓
J ✓

QUESTION 2.2

A ✓
B ✓

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

7

QUESTION 3

ADDENDUM B

EXAMINATION NUMBER

WORKSTATION NUMBER

MEMO



Place this ADDENDUM at the back of the examination folder.

QUESTION 3

TRADING NAME	VAT Registration number	Period end
PanCafe Stationers CC	4089723/24✓	28 February 2024✓
CALCULATION OF OUTPUT VAT		VAT (2 decimals)
Standard rate	485 952✓	80 776.38✓
Capital goods		
Other		1 805.22✓
TOTAL OUTPUT VAT		82 641.60✓
CALCULATION OF INPUT VAT		
Capital goods		11 962.72✓
Standard rate		13 033.68✓
Bad debts		750.98✓
Other		
TOTAL INPUT VAT		25 787.40✓
AMOUNT PAYABLE/RECEIVABLE✓		38 874.20✓
Signature of authorised person	Bookkeeper Capacity	15 March 2024✓ Date

13

$$7 + 13 = \frac{Q15}{20}$$

[13]

TOTAL SECTION B: 20
GRAND TOTAL: 200

