



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

10 June 2026

SK

This marking guideline consists of 27 pages.

The screen prints in this document are not legible.

MARKING GUIDELINE FOR COVER PAGE OF ANSWERING EKASI ISOLAR SOLUTIONS QUESTION PAPER

SECTION A Theory – 1.1		4		
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Printed on Ms Word		2	20	Q1
SECTION B				
General Journal – balances	SEPT 2024	14		
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Inventory Journal - balances	SEPT 2024	9	33	Q2
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Supplier invoices	SI02	6		
Supplier invoices	SI03	6		
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Supplier listing of Omega Printers (show details) (no user defined fields)		4		
Statement of Comprehensive Income – 31 October 2024		7	30	Q7
TOTAL			200	

SECTION A

QUESTION 1

1.1	1.1.1	Trade discount✓✓		
	1.1.2	Early terms discount✓✓	(2 × 2)	(4)
1.2	1.2.1	R114,00✓✓		
	1.2.2	R52 600,00✓✓		
	1.2.3	R60 490,00✓✓		
	1.2.4	R4800,00✓✓		
	1.2.5	R720,00✓✓		
	1.2.6	R93 017,39✓✓		
	1.2.7	R13 952,61✓✓	(7 × 2)	(14)
		Print in Word Document✓✓		(2)
				[20]
		TOTAL SECTION A:		20

SECTION B

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

Prepared by: Educational Pack

Per	Date	GCS Account	Reference	Description	Project	Debit	Credit	Contra
12	30/09/2024	G 5100/000-Capital	GJ12	Balance			480,000.00	✓
12	30/09/2024	G 6200/010-Motor Vehicles - @ Cost	GJ12	Balance	✓	200,000.00		
12	30/09/2024	G 6200/020-Motor Vehicles - Accum Depre	GJ12	Balance			50,000.00	✓
12	30/09/2024	G 6300/010-Installation Equipment- @ Cost	GJ12	Balance	✓	250,000.00		
12	30/09/2024	G 6300/020-Installation equipment - Accum Depre	GJ12	Balance			60,000.00	✓
12	30/09/2024	G 6350/010-Furniture & Fittings - @ Cost	GJ12	Balance	✓	70,000.00		
12	30/09/2024	G 6350/020-Furniture & Fittings - Accum Depre	GJ12	Balance			22,500.00	✓
12	30/09/2024	G 7700/000-Inventory Control Account	GJ12	Balance	✓	59,145.00		
12	30/09/2024	G 9990/000-Opening Balance	GJ12	Balance		23,424.00	✓	
12	30/09/2024	G 8400/000-BANK	GJ12	Balance	✓	76,156.67		
12	30/09/2024	G 8410/000-PETTY CASH	GJ12	Balance		3,000.00	✓	
12	30/09/2024	G 9990/000-Opening Balance	GJ12	Balance			59,174.00	✓
12	30/09/2024	G 9500/000-Vat / Tax Control Account	GJ12	Balance			10,051.67	✓

End of Report

(-1 mark if printed in Note Facility)

(14)

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

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
✓ 12	30/09/2024	C	KB02 -Kgosile	CJ1201	Opening Balance		8,424.00 ✓		9990/000
12	30/09/2024	C	PS01 -Powerscape	CJ1202	Opening Balance	✓	3,500.00 ✓		9990/000 ✓
✓ 11	31/08/2024	C	PS01 -Powerscape	CJ1203	Opening Balance		5,500.00 ✓		9990/000
✓ 10	31/07/2024	C	PS01 -Powerscape	CJ1204	Opening Balance		6,000.00		9990/000
12	30/09/2024	G	9990/000-Opening Balance	CJ1201	Opening Balance			8,424.00	
12	30/09/2024	G	9990/000-Opening Balance	CJ1202	Opening Balance			3,500.00	
11	31/08/2024	G	9990/000-Opening Balance	CJ1203	Opening Balance			5,500.00	
10	31/07/2024	G	9990/000-Opening Balance	CJ1204	Opening Balance			6,000.00	

End of Report

(NB: Settings for tax - do not mark if settings are wrong)

(10)

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
OFS01 Off-grid Solar	Balance	1,999 00	30/09/2024 1,999 00	INJ12 ✓	(narration) 8	2100/000	15,992 00 ✓
HBS02 Hybrid Solar	Balance ✓	1,250 00	30/09/2024 1,250 00	INJ12	5	2100/000	6,250 00 ✓
OGS03 On-Grid Solar	Balance	1,316 00	30/09/2024 1,316 00	INJ12	7	2100/000	9,212 00 ✓
LI#03 Luminous Inverter	Balance	1,336 00	30/09/2024 1,336 00	INJ12	6	2100/000	8,016 00 ✓
MI#02 Modified Wave Inverter	Balance	1,025 00	30/09/2024 1,025 00	INJ12	9	2100/000	9,225 00 ✓
SI#01 Sine Wave Inverter	Balance	1,045 00	30/09/2024 1,045 00	INJ12	10	2100/000	10,450 00 ✓
TOTAL:							59,145 00

End of Report

(9)

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: Sage Record PO Box 781899 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;">✓ 04/10/2024</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">(check dates on all supplier invoices)</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">S 001</td> </tr> </table>	Supplier Invoice		Date	✓ 04/10/2024	Page	(check dates on all supplier invoices)	Document No	S 001																																
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Document No	S 001																																								
Liberty Grid Solutions																																									
<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: 20%;">Tax Exempt</th> <th style="width: 20%;">Tax Reference</th> <th style="width: 20%;">Sales Code</th> </tr> <tr> <td>LB702</td> <td>LC01 ✓</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	LB702	LC01 ✓	N		Exclusive																															
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code																																					
LB702	LC01 ✓	N		Exclusive																																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Code</th> <th style="width: 40%;">Description</th> <th style="width: 10%;">Quantity</th> <th style="width: 10%;">Unit</th> <th style="width: 10%;">Unit Price</th> <th style="width: 10%;">Disc%</th> <th style="width: 10%;">Tax</th> <th style="width: 10%;">Net Price</th> </tr> </thead> <tbody> <tr> <td>MI002</td> <td>Modified Wave Inverter</td> <td style="text-align: center;">8</td> <td>Each</td> <td style="text-align: right;">1,025.89</td> <td></td> <td style="text-align: right;">16.00%</td> <td style="text-align: right;">8,205.81 ✓</td> </tr> <tr> <td>LI003</td> <td>Luminous Inverter</td> <td style="text-align: center;">8</td> <td>Each</td> <td style="text-align: right;">1,336.00</td> <td></td> <td style="text-align: right;">16.00%</td> <td style="text-align: right;">8,015.00 ✓</td> </tr> <tr> <td>BM004</td> <td>✓ Bmodel Inverter</td> <td style="text-align: center;">5</td> <td>Each</td> <td style="text-align: right;">1,739.99</td> <td></td> <td style="text-align: right;">16.00%</td> <td style="text-align: right;">8,609.95 ✓</td> </tr> <tr> <td colspan="8" style="height: 200px; vertical-align: middle; text-align: center; font-size: 2em;">(8)</td> </tr> </tbody> </table>		Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price	MI002	Modified Wave Inverter	8	Each	1,025.89		16.00%	8,205.81 ✓	LI003	Luminous Inverter	8	Each	1,336.00		16.00%	8,015.00 ✓	BM004	✓ Bmodel Inverter	5	Each	1,739.99		16.00%	8,609.95 ✓	(8)							
Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price																																		
MI002	Modified Wave Inverter	8	Each	1,025.89		16.00%	8,205.81 ✓																																		
LI003	Luminous Inverter	8	Each	1,336.00		16.00%	8,015.00 ✓																																		
BM004	✓ Bmodel Inverter	5	Each	1,739.99		16.00%	8,609.95 ✓																																		
(8)																																									
Received in good order Signed _____ Date _____ Early Payment Terms: 15% within 30 days from period end 23,463.53 until 30/11/2024 ✓ © 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;">25,849.86</td> </tr> <tr> <td>Discount @ 5 % 50% ✓</td> <td style="text-align: right;">1,946.24</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">24,003.62</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">3,600.55</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">27,604.17</td> </tr> </table>	Sub Total	25,849.86	Discount @ 5 % 50% ✓	1,946.24	Amount Excl Tax	24,003.62	Tax	3,600.55	Total	27,604.17																														
Sub Total	25,849.86																																								
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Total	27,604.17																																								

(8)

Sage Technology Park 102 Western Services Road Galla Manor Ext G 2191 Educational No: Sage Pastel PO Box 781830 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="width: 50%; text-align: right;">16/10/2024</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">S102</td> </tr> </table>	Supplier Invoice		Date	16/10/2024	Page	1	Document No	S102
Supplier Invoice									
Date	16/10/2024								
Page	1								
Document No	S102								

SAsolarLT2	Delivery
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
SAS03	5551 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price
IGS03	On-Grid Solar	4	Each	1,316.00	15.00%		5,264.85 ✓✓
HRS02	Hybrid Solar	7	Each	1,250.05	15.00%		8,753.85 ✓✓
IGS01	On-Grid Solar	2	Each	1,699.00	15.00%		3,658.00 ✓✓
(6)							

Early Payment Terms 20% within 7 days from invoice date 14/01/23 until 23/10/2024 ✓	
Received in good order	
Signed _____	Date _____

Sub Total	18 015.85
Discount @ ✓ 40.00%	1,801.58
Amount Excl Tax	16 214.27
Tax	2,432.14
Total	18 646.41

© Sage South Africa (Pty) Ltd

(6)

Sage Technology Park 102 Western Services Road Galla Manor E41 G 2191 Educational / Mr. Sage Patel PO Box 781800 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%;">31/10/2024</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>S103</td> </tr> </table>	Date	31/10/2024	Page	1	Document No	S103
Date	31/10/2024						
Page	1						
Document No	S103						

Energy Surus Solutions PO Box 36 Belkay Business Park 6001	Delivery 78 Meadow Road CAPE TOWN 8000
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
EC604	EC61 ✓	N	1918991295	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price
SA001	Sine Wave Inverter	4	Each	1,555.80		10.00%	4,223.60
LI003	Lithium Inverter	3	Each	1,335.00		10.00%	4,005.00
MI002	Modified Wave Inverter	2	Each	1,025.99		10.00%	2,051.98

(6)

Early Payment Terms 5% within 10 days from invoice date R 549.59 until 15/11/2024 ✓	
Received in good order	
Signed _____	Date _____

Sub Total	R 2,033.58
Discount @: ✓ 5.00%	1,342.54
Amount Excl Tax	8,741.94
Tax	1,311.16
Total	R 10,053.20

© Sage South Africa (Pty) Ltd

(6)

Sage Technology Park 102 Western Services Road Galla Manor Ext 6 2191 Educational No: Sage Paster PO Box 791800 Sandton 2146 South Africa	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">DEBIT NOTE ✓</td> </tr> <tr> <td style="width: 60%;">Date</td> <td style="text-align: right;">✓ 15/08/2024</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">✓ DEB01</td> </tr> </table>	DEBIT NOTE ✓		Date	✓ 15/08/2024	Page	1	Document No	✓ DEB01
DEBIT NOTE ✓									
Date	✓ 15/08/2024								
Page	1								
Document No	✓ DEB01								

Liberty End Solutions	Delivery
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
LB702	LB01 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price
MB02	Modified Wave Inverter Order cancelled ✓	2	Each	1,025.99		15.00%	2,051.98 ✓
(7)							

MB02 Order cancelled ✓	
Received in good order	
Signed _____	Date _____

© Sage South Africa (Pty) Ltd

Sub Total	2,051.98
Discount @ ✓ 7.50%	153.90
Amount Excl Tax	1,898.08
Tax	284.71
Total	2,182.79

(7)

Sage Technology Park 102 Western Services Road Gallo Manor Est G 2191 Educational Nor Sage Resort PO Box 781800 Sandton 2146 South Africa		Tax Invoice <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date</td> <td style="width: 30%; text-align: center;">✓</td> <td style="width: 40%; text-align: right;">01 FEB 2024</td> </tr> <tr> <td>Page</td> <td colspan="2" style="text-align: right;">(check dates on all invoices) 1</td> </tr> <tr> <td>Documents No</td> <td colspan="2" style="text-align: right;">IN01</td> </tr> </table>		Date	✓	01 FEB 2024	Page	(check dates on all invoices) 1		Documents No	IN01	
Date	✓	01 FEB 2024										
Page	(check dates on all invoices) 1											
Documents No	IN01											
Ikene Morogan PO Box 62 BENONI 1451 ✓		Delivery to 233 Clover Street BENONI 1460										
Account	Your Reference	Tax Exempt	Tax Reference									
IM04		N										
		Sales Code										
		Exclusive										

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price
CGS03	On-Grid Solar	2	Each	1,642.40		15.00%	3,004.80
SI#01	Sho Wave Inverter	3	Each	1,463.00		15.00%	4,389.00
L#010	Luminous Inverter	3	Each	1,870.40		15.00%	5,611.20
ITE	Inverter Installation	3	Each	1,050.00	3.50 ✓	15.00%	3,009.75
DEL	Delivery	79	Pkms	4.82		15.00%	380.78

(11)

Don't Let Loadshedding Slow you Down... Switch and Save! ✓ (on all credit customers) Received in good order Signed: _____ Date: _____		Early Payment Terms: 20% within 7 days from invoice date 15,000.34 until 08/10/2024 ✓	
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Sub Total	17,100.53
Discount @ 5.00% ✓	855.24
Amount Excl Tax	16,245.29
Tax	2,440.39
Total	18,705.68

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: Sage Pastel PO Box 781800 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;">10/10/2024</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">R92</td> </tr> </table>	Tax Invoice		Date	10/10/2024	Page	1	Document No	R92																																
Tax Invoice																																									
Date	10/10/2024																																								
Page	1																																								
Document No	R92																																								
Cash Sales	Delivery L. Turner 83 Basse Street RANDBURG 2194																																								
<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>C299</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	C299	✓	N		Exclusive																														
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code																																					
C299	✓	N		Exclusive																																					
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Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price																																		
RS802	Hybrid Solar	3	Each	1 750.00		15.00%	5 250.00																																		
BH1404	Bimodal Inverter	3	Each	2 435.99	✓	15.00%	7 307.97																																		
SP11A	Solar Panel Installation	1	Each	950.00		15.00%	950.00																																		
DEL	Delivery	25	Prime	4.82		15.00%	269.92																																		
(8)																																									
Earn R500.00 for every friend you refer. Switch and Save! ✓ (message for cash customers) Received in good order Signed _____ Date _____ S: 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;">13 777.89</td> </tr> <tr> <td>Discount ~~25%~~ ✓ 10.00%</td> <td style="text-align: right;">1 410.14</td> </tr> <tr> <td>Amount Incl Tax</td> <td style="text-align: right;">12 369.55</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">1 853.93</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">14 223.48</td> </tr> </table>	Sub Total	13 777.89	Discount ~~25%~~ ✓ 10.00%	1 410.14	Amount Incl Tax	12 369.55	Tax	1 853.93	Total	14 223.48																														
Sub Total	13 777.89																																								
Discount ~~25%~~ ✓ 10.00%	1 410.14																																								
Amount Incl Tax	12 369.55																																								
Tax	1 853.93																																								
Total	14 223.48																																								

(8)

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational Hdr Sage Patel PO Box 781800 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="text-align: right;">20/10/2024</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Documents No</td> <td style="text-align: right;">R03</td> </tr> </table>		Tax Invoice		Date	20/10/2024	Page	1	Documents No	R03
Tax Invoice											
Date	20/10/2024										
Page	1										
Documents No	R03										
		Delivery									
Account	Your Reference	Tax Exempt	Tax Reference Sales Code								
P501		N	Exclusive								

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price
MA03	Modified Wave Inverter	3	Each	1 335.00		15.00%	4 305.00
GP501	Off-grid Solar	3	Each	2 758.60		15.00%	8 395.80
SP11AL	Solar Panel Installation	2	Each	950.00		15.00%	1 590.00
II1B	Inverter Installation	2	Each	1 050.00		15.00%	2 100.00
DEL	Delivery	23	From	4.82		15.00%	96.40
							(8)

(Don't let Loadshedding Slow You Down . Switch and Save!) Received in good order Signed _____ Date _____		Early Payment Terms: 10% within 30 days from period end 16.531.94 until 30/11/2024	
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Sub Total	R8 797.20
Discount @ 5.00%	R359.04
Amount Excl Tax	R8 438.16
Tax	R 359.32
Total	R8 797.48

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(8)

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: Sage Paste PO Box 781800 Sandton 2146 South Africa	Credit Note ✓ Date ✓ 22/10/2024 Page 1 Document No CYN																								
Fluorescope	Delivery																								
<table style="width: 100%; border: none;"> <tr> <td style="width: 15%;">Account</td> <td style="width: 25%;">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>PS01</td> <td>EV03 ✓</td> <td>N</td> <td></td> <td>Exclusive</td> </tr> </table>		Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	PS01	EV03 ✓	N		Exclusive														
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code																					
PS01	EV03 ✓	N		Exclusive																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Code</th> <th style="width: 40%;">Description</th> <th style="width: 10%;">Quantity</th> <th style="width: 10%;">Unit</th> <th style="width: 15%;">Unit Price</th> <th style="width: 10%;">Disc%</th> <th style="width: 10%;">Tax</th> <th style="width: 5%;">Net Price</th> </tr> </thead> <tbody> <tr> <td>PS01</td> <td>OH gnd Solr ✓ Microsacs ✓</td> <td>1</td> <td>Each</td> <td>2 798.00</td> <td>0.00%</td> <td>2 798.00</td> <td>✓</td> </tr> <tr> <td>MP02</td> <td>Modified Wave Microsacs ✓ EEPPO Failure ✓</td> <td>1</td> <td>Each</td> <td>1 435.00</td> <td>0.00%</td> <td>1 435.00</td> <td>✓</td> </tr> </tbody> </table>		Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price	PS01	OH gnd Solr ✓ Microsacs ✓	1	Each	2 798.00	0.00%	2 798.00	✓	MP02	Modified Wave Microsacs ✓ EEPPO Failure ✓	1	Each	1 435.00	0.00%	1 435.00	✓
Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Net Price																		
PS01	OH gnd Solr ✓ Microsacs ✓	1	Each	2 798.00	0.00%	2 798.00	✓																		
MP02	Modified Wave Microsacs ✓ EEPPO Failure ✓	1	Each	1 435.00	0.00%	1 435.00	✓																		

PS01 - Microsacs ✓ MP02-EEPPO Failure ✓ Received in good order Signed _____ Date _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="width: 30%;">4 233.00</td> </tr> <tr> <td>Discount 0% ✓</td> <td>21.00</td> </tr> <tr> <td>Amount End Tax</td> <td>4 021.92</td> </tr> <tr> <td>Tax</td> <td>609.29</td> </tr> <tr> <td>Total</td> <td>4 631.21</td> </tr> </table>	Sub Total	4 233.00	Discount 0% ✓	21.00	Amount End Tax	4 021.92	Tax	609.29	Total	4 631.21
Sub Total	4 233.00										
Discount 0% ✓	21.00										
Amount End Tax	4 021.92										
Tax	609.29										
Total	4 631.21										

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(8)

Prepared by: Educational Pack

Supplier Journal batch listing for user student - Pre Update Printout

Per	Date	GCS Account	Reference	Description	Projec T/c	Exclusive	Inclusive	Contra
1	23/10/2024	S QMPV3 -Omega Printers	QPS10	5 Office desks @ R2500.00 each	05	✓ 22 608.70	20 000.00	G 6300010 ✓
1	23/10/2024	S QMPV3 -Omega Printers	QPS10	5 Multi-color ink cart @ R395 each	01	✓ 2 654.35	2 585.00	G 4200000 ✓
1	23/10/2024	S QMPV3 -Omega Printers	QPS10	Reports to printers	01	✓ 1 043.48	1 200.00	G 4350000 ✓
1	23/10/2024	G 950000-Vat 1 Tax Control Account	2Contra	QPS10 - Tax entry	00	3 391.30	3 391.30	D
1	23/10/2024	G 6300010-Installation Equipment- @ Cost	QPS10	5 Office desks @ R2500.00 each	00	22 608.70	22 608.70	D 6300010
1	23/10/2024	G 950000-Vat 1 Tax Control Account	2Contra	QPS10 - Tax entry	00	390.65	390.65	D
1	23/10/2024	G 420000-Printing & Stationery	QPS10	5 Multi-color ink cart @ R395 each	00	2 654.35	2 654.35	D 4200000
1	23/10/2024	G 950000-Vat 1 Tax Control Account	2Contra	QPS10 - Tax entry	00	100.52	100.52	D
1	23/10/2024	G 435000-Repairs & Maintenance	QPS10	Reports to printers	00	1 043.48	1 043.48	D 4350000
-----End of Report-----								

(8)

Supplier Allowances batch listing for user standard - Pre Update Printout ✓

Prepared by: Educational Pack.

Per	Date	GCS Account	Reference	Description	Project Tax	Exclusive	Inclusive	Contra	
1 ✓	25/10/2024	SV ✓	OMPS10 - Omega Printers	QPS10 ✓	2 Ink cartridges - single broken	01	1 041,74	✓ 1 155,00 D	42000000 ✓
1	25/10/2024	G	85000000 - Vat Tax Control Account	ZContras	QPS10 - Tax entry	00	155,26	155,26 C	
1	25/10/2024	G	42000000 - Printing & Stationery	QPS10	2 Ink cartridges - single broken	00	1 041,74	1 041,74 C	42000000

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

(8)

CS-1 Receipts batchlisting for user: student - Pre Update Printout

Prepared by: Educational Pack.

Per	Date	CCS Account	Reference	Description	Project	Tax	Exclusive	Inclusive	Contra
1	01/10/2024	G 5100000-Capital	RC01/01	M. Moore - Additional Capital	00		50,000.00	✓ 50,000.00	G 8400000
1	02/10/2024	C P501 - Powerscope	RC01/02	✓ Settle account	00		14,250.00	✓ 14,250.00	G 8400000
1	06/10/2024	C IM04 - Irene Mordaka	RC01/03	Settle the account	00		14,967.74	✓ 14,967.74	G 8400000
1	10/10/2024	C C290 - Cash Sales	RC01/04	Cash Sales	00		14,213.48	✓ 14,213.48	G 8400000
1	21/10/2024	C P501 - Powerscope	RC01/05	Full settlement of the account	00		12,358.14	✓ 12,358.14	G 8400000
1	21/10/2024	G 2700000-Interest On Current Account	BS8/04	✓ Future Bank	00		498.00	✓ 498.00	G 8400000
1	02/10/2024	C P501 - Powerscope	RC01/02	Discount	01		652.17	✓ 750.00	G 3550000
1	06/10/2024	C IM04 - Irene Mordaka	RC01/03	Discount	01		3,253.88	✓ 1,741.84	G 3550000
1	01/10/2024	C P501 - Powerscope	RC01/05	Discount	01		1,194.03	✓ 1,370.13	G 3550000
1	21/10/2024	X G 8400000-BANK	ZContras	✓ Generated CBS 1	00		108,287.36	108,287.36	D
1	31/10/2024	X G 3550000-Discount Allowed for Cash	ZContras	✓ Generated Discount -	00		5,100.05	5,100.05	D 3550000
1	31/10/2024	X G 8500000-Vat Tax Control Account	ZContras	✓ ZContras Tax entry	00		765.01	765.01	D

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

(11)

Prepared by: Educational Pack.

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

Per	Date	GCS Account	Reference	Description	Projec	Tic	Exclusive	Inclusive	Contra
1	01/10/2024	S 18T02 -Liberty Grid Solutions	EFT001	Full settlement of account 01/10/24	00	✓	10,548.80	10,548.80	D 04000000
1	02/10/2024	S JAES01 -Payral Energy Solutions	EFT002	Payment on account	00	✓	15,000.00	15,000.00	D 04000000
1	05/10/2024	G 3490000-Staff Training	EFT003	Green Solar Academy	01	✓	10,000.00	11,500.00	D 04000000
1	06/10/2024	G 3555000-Electricity & Water	EFT004	Academy City Power	01	✓	4,060.87	4,070.00	D 04000000
1	11/10/2024	S 18T02 -Liberty Grid Solutions	EFT005	Full Settlement	00	✓	21,808.17	21,808.17	D 04000000
1	11/10/2024	G 4500000 Telephone & Fax	EFT006	MTN	01	✓	3,217.74	3,700.40	D 04000000
1	11/10/2024	G 5400000-Drawings	EFT008	MTN	00	✓	880.20	880.20	D 04000000
1	23/10/2024	G 4150010-Motor Vehicle-Entire & Oil	EFT007	Edith - Braamfischer & Motorgas	01	✓	1,050.04	1,253.55	D 04000000
1	31/10/2024	G 4400000-Salaries & Wages	EFT009	Full Settlement	00	✓	11,700.85	11,700.85	D 04000000
1	31/10/2024	S 040000 -Omega Printers	EFT109	Full Settlement	00	✓	28,897.00	28,897.00	D 04000000
1	03/10/2024	G 5400000-Drawings	B58701	OnlineTech	00	✓	13,500.00	13,500.00	D 04000000
1	31/10/2024	G 5400000-Drawings	B58702	Online Insurers	00	✓	456.79	456.79	D 04000000
1	31/10/2024	G 7180000-Investment - INVESTEC 10.15% pa	B58703	INVESTEC	00	✓	15,000.00	15,000.00	D 04000000
1	03/10/2024	G 5410000-PETTY CASH	B58704	Future Bank	00	✓	1,000.00	1,000.00	D 04000000
1	02/10/2024	G 1010000-Bank Charges	B58705	Future Bank	01	✓	555.22	555.00	D 04000000
1	02/10/2024	G 1010000-Bank Charges	B58706	Future Bank	00	✓	138.28	138.28	D 04000000
1	01/10/2024	S 18T02 -Liberty Grid Solutions	EFT101	Discount	01	✓	452.70	555.20	D 27000000
1	11/10/2024	S 18T02 -Liberty Grid Solutions	EFT003	Discount	01	✓	3,315.84	3,813.21	D 27000000
1	31/10/2024	X G 0400000-BANK	ZContra	Generated CB 1 Payments	00		141,002.03	141,002.03	C
1	31/10/2024	X G 2700000-Discount Reserved for Cash	ZContra	Generated Discount - ZContra	00		3,758.62	3,758.62	C 27000000
1	31/10/2024	X G 5500000-Vat / Tax Control Account	ZContra	Generated Tax entry - ZContra	00		2,270.29	2,270.29	D

End of Report

(20)

Reconciliation Output: Cash Book 1 - 84001000 - BANK

Prepared by: Educational Park

Closing Balance As Per Bank Statement	58 080.86
Less Outstanding CB 1 Payments	
EFT109 31/12/2024 Full Settlement ✓	28 997.00
SubTotal	28 997.00 C/R
Plus Outstanding CB 1 Receipts	
RC0100 31/12/2024 Full settlement of the account ✓	12 358.14
SubTotal	12 358.14 D/R
Reconciled Bank Balance	41 442.00
Computer Bank Balance As At 31/12/2024	41 442.00
Diff	0.00 ✓

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

(3)

Entry Type Details: 01/03/2024 to 30/06/2025 Prepared by: Educational Pack.

Date	Contra Acc. (If Available)	Account Batch ID (If Available)	Name User Name	Reference	Description	TaxType	Tax	Amount
Entry Type 3: 0410000 • PETTY CASH • CB 2 Payments								
07/03/2024		3000000	Advertising & Promotions student	PG001	Greener Media Agencies	01	32.17	✓ 347.83
14/03/2024		3200000	Cleaning student	PG002	DBV Suppliers	01	23.48	✓ 155.52
21/03/2024		3400000	Courier & Postage student	PG003	Pamco Post Office	01	10.37	✓ 69.13
28/03/2024		3600000	Donations student	PG004	CANSA	03		✓ 200.00
31/03/2024		4380000	Refreshments student	PG005	SPAR	01	18.33	✓ 122.17
31/03/2024		8400000	PETTY CASH student	ZContras	Generated CB 2 Payments	02		1300.00
31/03/2024		9500000	Watt Tax Control Account Student	ZContras	ZContras • Taxcentry	03		164.35
Total for Entry Type 3: 0410000 • PETTY CASH • CB 2 Payments								0.00

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

(7)

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

Ref	Date	GCS Account	Reference	Description	Project	Debit	Credit	Contra
1	31/10/2024	5 34501000-Depreciation	M101 ✓	Motor vehicles @ cost		3 333.33	✓	62001020
1	31/10/2024	5 34501000-Depreciation	M101 ✓	20%			✓	
1	31/10/2024	5 34501000-Depreciation	M101	Installation Equipment @ 10% BV		1 666.67	✓	63001020
1	31/10/2024	5 34501000-Depreciation	M101	Furniture & Fittings @ 15% DBM		593.75	✓	63501020
1	31/10/2024	5 62001020-Motor Vehicles - Accum Deprn	M101	Motor Vehicles @ cost			3 333.33	62001020
1	31/10/2024	5 63001020-Installation equipment - Accum Deprn	M101	20%			1 666.67	63001020
1	31/10/2024	5 63501020-Furniture & Fittings - Accum Deprn	M101	Installation Equipment @ 10% BV			593.75	63501020
				Furniture & Fittings @ 15% DBM				

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

(5)

Prepared by: Educational Pack

Bad Debts Journal batch listing for user student - Pre Update Principal

Per	Date	GCS Account	Reference	Description	Projec T/c	Exclusive	Inclusive	Contra
1	31/10/2024	G KB02 - Kgosi Beke	M1/2	Kgosi Beke declared insolvent	04	7,325.22	8,424.00	G 3150000
1	31/10/2024	G 9500000-Vol - Tax Control Account	2Contra	M1/2 - Tax entry	00	1,098.78	1,098.78	D
1	31/10/2024	G 3150000-Credit Issues	M1/2	Kgosi Beke declared insolvent	00	7,325.22	7,325.22	D 3150000

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

(4)

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
QFS01 Off-grid Solar		1,969.02	31/10/2024 1,969.02	M3 1,969.02	8 2100100	-1 -1,969.02	✓ 7 -1,969.02
010004 Bimodal Inverter	Bimodal Inverter	1,609.49	31/10/2024 1,609.49	M3 ✓ 1,609.49	2 2100100	-1 -1,609.49	✓ 1 -1,609.49
TOTAL:				REFERENCE			-3,569.51

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

(3)

Inventory Valuation using Average Cost as at 31-10-2014 ✓

Prepared by: Educational Park

Code	Description	Group	Unit	On Hand Including Unposet	(amount) Cost	Value
BM001	Battery Inverter	002	Each	2	✓ 1,000.49	3,210.98
HB002	Hybrid Solar	002	Each	8	1,177.37	10,596.38
LA001	Luminous Inverter	002	Each	12	1,285.84	15,430.08
MA002	Modified Wave Inverter	002	Each	10	878.47	15,051.52
CP001	Off-grid Solar	002	Each	8	✓ 1,959.03	15,672.16
CG003	On-Grid Solar	002	Each	8	1,269.15	11,417.35
SW001	Sine Wave Inverter	002	Each	11	1,002.86	11,031.46
TOTAL OF SELECTED RANGE						82,857.88

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

(3)

Stock Journal batch listing for user: student - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS Account	Reference	Description	Project	Debit	Credit	Contra
1	31-10-2022	5400000-Drawings ✓	M113 ✓	Owner took stock		3 508.51 ✓		7700000 ✓
1	31-10-2022	7700000 Inventory Control Account	M113	Owner took stock			3 508.51	7700000

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

(4)

Prepared by: Educational Pack

Supplier Master Listing

Acc: OMPC6	Telephone: 011 422 5879	Blocked: No
Name: Omega Printers	Fax:	Credit Limit: 45 000.00
Physical Address:	Contact: T. Mthembu	Remittance: P
79 Kilroy Street	Mobile Phone: 083 652 3948	Currency Code: 0
BEYERSPARK	Email: tmt@ompc.co.za	EU Country:
1460	Type: BF	No. of Notes: 0
	Early Terms: 0	Tax Mode: Default Tax type
	Normal Terms: 0	Tax Reference: 432318765
	Tax Code: 1	Ship / Delivery Category: 0
	Freight:	

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

(4)

INCOME STATEMENT : 01/10/2024 to 30/09/2025 ✓

Prepared by: Educational Pack

SALES		
Revenue	40,559 08 ✓ (any amount)	40 559 08
COST OF SALES		
Cost of Sales + Purchases	21,547 56 ✓ (any amount)	
Inventory Adjustment	3,568 51	27,116 47
GROSS PROFIT / (LOSS)		13,452 61
OTHER INCOME		
Dividend Received for Cash	0 190 02	
Interest On Current Account ✓	429 09	4 290 02
		17,749 23
EXPENSES		
Advertising & Promotions	347 89	
Credit losses	7,325 22	
Bank Charges	201 48	
Cleaning	158 92	
Conner & Postage	69 13	
Depreciation	5 593 75	
Discount Allowed for Cash	5,100 08	
Donations	500 09	
Electricity & Water	4,069 87	
Motor Vehicle Expenses		
Motor Vehicle - Petrol & Oil	1,090 04	
Printing & Stationery	1,562 51	
Repairs & Maintenance	1,043 45 ✓	
Refreshments	129 17 ✓	
Salaries & Wages	11,200 00 ✓	
Staff Training	10,000 00	
Telephone & Fax	2,217 74	52,581 76
NET PROFIT / (LOSS) BEFORE TAX		(34,842,53)
TAX		
DIVIDENDS		
NET PROFIT / (LOSS)		(34,842,53)

(7)
[180]

TOTAL SECTION B: 180
GRAND TOTAL: 200