



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

TRAVEL OFFICE PROCEDURES N5

04 June 2026

This marking guideline consists of 8 pages.

SECTION A: ENTREPRENEURSHIP AND ACCOUNTING PRINCIPLES

QUESTION 1

1.1	1.1.1	G	(10 × 1)	(10)
	1.1.2	J		
	1.1.3	F		
	1.1.4	K		
	1.1.5	E		
	1.1.6	D		
	1.1.7	C		
	1.1.8	B		
	1.1.9	A		
	1.1.10	I		
1.2	1.2.1	True	(5 × 1)	(5)
	1.2.2	True		
	1.2.3	True		
	1.2.4	False		
	1.2.5	False		
1.3	1.3.1	• Interest on loan • Advertising • Telephone • Wages	(Any 2 × 2)	
	1.3.2	• Interest on fixed deposit • Commission		
	1.3.3	• Debtors • Stock		
	1.3.4	• Creditors • Mortgage bond		
	1.3.5	• Drawings • Capital		
1.4	1.4.1	Owner	(5 × 1)	(5)
	1.4.2	Cooperative		
	1.4.3	Members		
	1.4.4	Limited		
	1.4.5	Partnership		
				[30]

QUESTION 2

- 2.1 He saw a gap in the market✓ and started his own agency✓ in the area. (1 × 2) (2)
- 2.2 A sole trader is where a single individual is the sole owner✓ and operator of the business.✓ In a sole trader business, there is no legal distinction between the business and the individual owner. (Any relevant 1 × 2) (2)
- 2.3
1. Simplicity/Easy to start✓ It is relatively cheap to start✓ and there are no formalities.✓
 2. Control✓ As a sole trader, you have complete control over decision-making and operations.✓
 3. Direct profits✓ All profits generated by the business belong directly to the sole trader✓
 4. Flexibility✓ Sole traders have the freedom to adapt their business model, offerings and strategies quickly in response to market trends or changing customer demands.✓
 5. Adaptability✓ They can also choose the direction in which they want to take the business without needing to consult with partners or shareholders.✓
- (Any relevant 2 × 3) (6)
- 2.4
- Passion
 - Ambition
- (2)
- 2.5
- Operations knowledge, or he knew how to run a business✓ because he registered a business name, for example.
 - Tourism market knowledge✓including various niche markets.
 - How to conduct research.
 - Read and interpret tourism trends.
- (Any relevant 2 × 1) (2)
- 2.6
- Wanda should enhance his communication skills✓ not only verbally, but also via social media, and develop an online presence.✓
 - Be able to learn✓ so he could collaborate with accommodation establishments to offer exclusive packages.✓
 - Time management✓ to also understand his clients' preferences and interests.✓
 - Decision-making✓ He needs to analyse information, weigh potential risks and benefits and make informed choices.✓
 - He could form strategic partnerships with local tour operators to build a relationship with them.
- (Any relevant 3 × 2 that aids in gaining credibility and network expansion)
(Any 3 × 2) (6)
- [20]

TOTAL SECTION A: 50

SECTION B: FINANCIAL RECORDKEEPING

QUESTION 3

3.1 Cash Receipts Journal

Total	R74 647✓
Interest received	R100✓
Deposit	R500✓
Interest on fixed deposit	R1.05✓
Interest on current account	R1.67✓
Interest received	R76.28✓
	R75 326✓

Cash Payments Journal

Total	R42 777.22✓
Interest incurred	R19.95✓
Service fees/ Bank charges	R52✓
	R42 849.17✓

(11)

3.2

General Ledger of BESS Travel											
BANK											
Date	Day	Details	Fol	Amount		Date	Day	Details	Fol	Amount	
2023 June	1	Balance	b/d	10 895	92✓	2023 June	30	Total Payments✓	CPJ	42 849	17✓
	30	Total Receipts✓	CRJ	75 326	00✓			Balance	c/d	43 372	75✓
				86 221	92✓					86 221	92✓
2023 July	1	Balance	b/d	43 372	75✓						
✓	✓		✓								

(12)

3.3 Bank Reconciliation Statement of BESS Travel on 30 June 2023

	Debit	Credit
Credit balance according to the bank statement		R45 138.75✓
Credit outstanding deposits		R450✓
		R800✓
Debit outstanding cheques	R1 200✓	
	R316✓	
	R1 500✓	
Debit balance according to the bank account	R43 372.75✓	
	R46 388.75✓	R46 388.75✓

(9)
[32]

QUESTION 4

4.1

Trial Balance of BESS Travel for 30 September 2023

Balance Sheet Section	Debit R	Credit R
Capital		55 000.00✓
Drawings	5 020.00✓	
Vehicles	32 000.00✓	
Equipment	6 200.00✓	
Furniture	35 000.00✓	
Bank	8 000.00✓	
Debtors	23 000.00✓	
Creditors		45 380.00✓
Fixed deposit	20 000.00✓	
Nominal Accounts Section		
Commission received		45 000.00✓
Interest on fixed deposit		2 500.00✓
Stationery	540.00✓	
Fuel	1 580.00✓	
Telephone	2 200.00✓	
Water & electricity	2 340.00✓	
Membership fees	1 000.00✓	
Salaries	11 000.00✓	
	147 880.00✓	147 880.00

(18)

4.2

Income Statement of BESS Travel for the year ended 30 September 2023

Commission received		45 000.00✓
PLUS OTHER INCOME		2 500.00✓
Interest on fixed deposit	2 500.00✓	
TOTAL INCOME FOR THE PERIOD		47 500.00✓
LESS EXPENSES		18 660.00✓
Stationery	540.00✓	
Fuel	1 580.00✓	
Telephone	2 200.00✓	
Water & electricity	2 340.00✓	
Membership fees	1 000.00✓	
Salaries	11 000.00✓	
NET PROFIT FOR THE PERIOD✓		28 840.00✓

(13)

4.3

Balance Sheet of BESS Travel on 30 September 2023			
CAPITAL EMPLOYED			
Capital (Note 1)		<u>78 820.00</u> ✓	78 820.00✓
			<u>78 820.00</u> ✓
EMPLOYMENT OF CAPITAL			
FIXED ASSETS			73 200.00✓
Vehicles		32 000.00✓	
Equipment		6 200.00✓	
Furniture		<u>35 000.00</u> ✓	
INVESTMENT			20 000.00✓
Fixed deposit		<u>20 000.00</u> ✓	
NETWORKING CAPITAL			-14 380.00✓
CURRENT ASSETS		31 000.00✓	
Cash (Note 2)	8 000.00✓		
Debtors	<u>23 000.00</u> ✓		
LESS CURRENT LIABILITIES		45 380.00✓	
Creditors	<u>45 380.00</u> ✓		
			<u>78 820.00</u> ✓
Note 1: 55 000✓ + 28 840✓ = 83 840 – 5020 ✓ = <u>78 820</u>✓ Note 2: 8 000 (Bank)✓			

(21)
[52]

TRAVEL OFFICE PROCEDURES N5

QUESTION 5

5.1

Petty Cash Journal of Surely Goodness Travel Agency - January 2024								
Voucher no.	Date	Details	Sundry Details	Sundries Amount	Wages	Stationery	Refreshments	Petty Cash
V198	1	Pens and pencils				89,00		89,00✓
V199	1	Cleaning the office			300,00			300,00✓
V200	3	P Mercy	Drawings✓	100,00				100,00✓
V201	7	Flowers for office	Office expenses/ Flowers✓	120,00				120,00✓
V202	8	Parking at CTICC	Parking✓	40,00				40,00✓
V203	12	Sugar					54,90	54,90✓
V204	17	Printing paper				123,99		123,99✓
V205	21	Cleaning of office			300,00			300,00✓
V206	22	P Mercy	Drawings✓	400,00				400,00✓
V207	27	Platter					299,00	299,00✓
V208	30	Visa courier	Postage✓	99,00				99,00✓
✓	✓	✓		759,00✓	600,00✓	212,99✓	353,90✓	1 925,89✓

(24)

5.2

PETTY CASH									
Date		Details	Fol	Amount	Date		Details	Fol	Amount
2024					2024				
Jan	1	Balance	b/d	2 000 00✓	Jan	31	Total Payments✓	PCJ	1 925 89✓
	31	Bank✓	CPJ	1 925 89✓		31	Balance	c/d	2 000 00✓
				3 925 89✓					3 925 89✓
2024									
Feb	1	Balance	b/d	2 000 00					
✓	✓	✓	✓						

(11)
[35]

Please turn over

QUESTION 6

6.1 Debtors Journal of Travel Assurance Tours for December 2023✓

<u>Inv. No</u>	<u>Day</u>	<u>Debtor</u>	<u>Creditor</u>	<u>Total Debtors</u>	<u>Comm. Received</u>	<u>Creditors</u>
88	4	Nedbank	BA	6 900.00✓	483.00	6 417.00
89	20	G Clooney	SAA	10 700.00✓	963.00	9 737.00
✓	✓	✓	✓	17 600.00✓	1 446.00✓	16 154.00✓

(10)

6.2 Creditors Journal of Travel Assurance Tours for December 2023✓

<u>Inv No.</u>	<u>Day</u>	<u>Creditors</u>	<u>Total Creditors</u>	<u>Equipment</u>	<u>Stationery</u>	<u>Details of Sundries</u>	<u>Sundry amounts</u>
52	1	Game	12 700.00✓	7 200.00		Furniture✓	5 500.00
53	10	Waltons	2 500.00 ✓		2 500.00		
✓	✓	✓	15 200.00✓	7 200.00✓	2 500.00✓		5 500.00✓

(11)

6.3

Credit Sales Invoice				
				No. 88 ✓
TRAVEL ASSURANCE TOURS				
PO. BOX 901 CAPE TOWN				
Tel No. 021 783 9487		Fax: 021 783 9488		
To: Nedbank ✓				
Quantity	Description		Unit Price	Amount
2 ✓	Return tickets on BA ✓	JNB CPT ✓	R3 450.00 ✓	R6 900.00 ✓
				R 6 900.00
Terms: Payment within 30 days				
Customer signature: <i>Customer signs</i> ½				
Travel agent's signature: <i>Agent signs</i> ½				
Date: 4 December 2023 ✓				

(10)

[31]

TOTAL SECTION B:
GRAND TOTAL:

150