



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

TRAVEL OFFICE PROCEDURES N5

2 December 2024

This marking guideline consists of 9 pages.

SECTION A

QUESTION 1

- | | | |
|-----|--------|---|
| 1.1 | 1.1.1 | D |
| | 1.1.2 | I |
| | 1.1.3 | G |
| | 1.1.4 | J |
| | 1.1.5 | A |
| | 1.1.6 | B |
| | 1.1.7 | F |
| | 1.1.8 | H |
| | 1.1.9 | E |
| | 1.1.10 | C |

(10 × 1) (10)

- | | | |
|-----|-------|-------|
| 1.2 | 1.2.1 | True |
| | 1.2.2 | True |
| | 1.2.3 | True |
| | 1.2.4 | False |
| | 1.2.5 | False |

$$(5 \times 1) \quad (5)$$

- 1.3
- To create a job for yourself and others
 - To promote free business transactions
 - To compete with other similar businesses
 - To be creative and innovative with new and better ideas
 - To contribute to the economy of South Africa
 - To move to urban areas

(Any 5 × 1) (5)

[20]

QUESTION 2

- 2.1 Partnership✓✓ (It cannot be anything else, because of legal formalities).
Partners have unlimited liability,✓✓ assets are not protected,✓✓ capital contribution is what up to 20 partners can contribute or borrow.✓✓ (3 × 2)

$$(3 \times 2) \quad (6)$$

- 2.2
- Skills✓ are the abilities that they can acquire to run the business successfully.✓
 - Knowledge✓ is understanding and information about a subject✓ through experience or through learning.✓
 - Attitudes✓ refer to how they respond to something, and think and feel towards something
 - Values✓ refer to a belief or moral principle that will guide your decision making

(Any 3 × 2) (6)

- 2.3
- Good communication skills, will help to communicate with potential clients.
 - Excellent time management, to operate game drives on a schedule.
 - Marketing skills, to promote and advertise the new venture.
 - Financial and operations knowledge on how to run the business.
 - Knowledge on how to conduct research, to enhance the cultural experience.
 - A positive attitude, because, sometimes, things won't always work out as planned.
 - A good work ethic, because people appreciate that.
 - Have respect toward your customers and treat them with respect.
 - Be passionate, as it will create excitement about the new venture

(Any 4 × 2)

(8)

[20]

TOTAL SECTION A:

40

SECTION B:**QUESTION 3****3.1 Cash Receipts Journal of Yes! Travel Agency for September 2023.**

			Sundry Accounts						
Doc no.	Day	Details	Details	Amount	Debtor's control	Creditor's control	Commission received	Analysis of receipts	Bank
71	1	CK Jenkins	Capital✓	70 000,00				70 000,00	
SCCCF	1	JK Rowling (Holiday Factory)	✓			✓16 488,90	✓1 832,10	18 321,00	✓✓88 321,00
72	5	SAA	✓				✓890,00	890,00	✓890,00
73	7	A De Villiers (SAA)	✓			✓20 384,00	✓2 016,00	22 400,00	
74	7	A De Villiers (AVIS)	✓			✓2 040,00	✓360,00	2 400,00	✓✓24 800,00
75	16	RJ Benjamin	✓		3 400,00			3 400,00	✓3 400,00
SCCCF	18	AB Carr (TIC)	✓			✓600,00	✓150,00	750,00	✓750,00
76	19	Y Cliff (Southern Sun)	✓			✓3 528,00	✓392,00	3 920,00	
77	19	JC Le Roux	✓		3 780,00			3 780,00	✓✓7 700,00
				70 000,00✓	7 180,00✓	43 040,90✓	5 640,10✓		125 861,00✓

-1 for no or incorrect dates

-1 for no or incorrect doc nr

(34)

3.2 Cash Payments Journal of Yes! Travel Agency for September 2023.

			Sundry Accounts					
Doc no.	Day	Payee	Details	Amount	Wages	Stationery	Creditors	Bank
14	3	Municipality	Electricity✓	2 500,00				✓2 500,00
15	10	Game				2 842,00		✓2 842,00
16	11	Municipality	Rates and taxes✓	1 800,00				✓1 800,00
17	12	IATA	Membership fees✓	4 800,00				✓4 800,00
18	15	Holiday Factory					✓16 488,90	✓16 488,90
19	22	CK Jenkins	Drawings✓	1 200,00				✓1 200,00
20	22	Southern Sun					✓3 528,00	✓3 528,00
21	23	Checkers	Refreshments✓	876,00				✓876,00
22	25	Telkom	Telephone✓	2 990,00				✓2 990,00
23	26	Cash			950,00			✓950,00
24	27	B Simelane	Salary✓	28 900,00				✓28 900,00
25	29	Game				3 500,00		✓3 500,00
26	30	CK Jenkins	Drawings✓	1 800,00				✓1 800,00
27	30	Cash			950,00			✓950,00
28	30	SAA					4 368,00	✓4 368,00
				✓44 866,00	✓1 900,00	✓6 342,00	✓24 384,90	✓77 492,90

(30)

-1 for no or incorrect dates
-1 for no or incorrect doc nr

[64]

Please

QUESTION 4**4.1 The Petty Cash Journal of Barbie Tours – March 2023**

Voucher No.	Day	Details	Details of Sundries	Sundries amount	Postage	Refreshments	Wages	Petty Cash
V200	2	Stamps	✓		23,60			✓23,60
V201	6	Tea and Coffee	✓			75,00		✓75,00
V202	9	Cleaning office	✓				280,00	✓280,00
V203	15	Petrol	Fuel✓	500,00				✓500,00
V204	16	Barbara Handler	Drawings✓	420,00				✓420,00
V205	19	Milk and sugar	✓			41,80		✓41,80
V206	22	Parking fees CTICC	Parking fees✓	34,00				✓34,00
V207	24	Courier services	✓		140,00			✓140,00
V208	25	Cleaning the pavements	✓				300,00	✓300,00
V209	27	Pizza and drinks	✓			300,00		✓300,00
V210	30	Printing paper	Stationery✓	89,95				✓89,95
				✓1 043,95	✓163,60	✓416,80	✓580,00	✓2 204,35

-1 for no or incorrect dates

-1 for no or incorrect doc nr

(27)

LINE

-/-

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4.2

**General Ledger of Barbie Tours
Petty Cash**

Date		Details	Fol	Amount		Date		Details	Fol	Amount	
2023						2023					
March	1	Balance	b/d	2 500	00✓	March	31	Total payments✓	PCJ	2 204	35✓
	31	Bank✓	CPJ	2 204	35✓		31	Balance	c/d	2 500	00✓
				4 704	35					4 704	35✓
2023											
April	1	Balance	b/d	2 500	00✓						

(8)
[35]

QUESTION 5

Trial Balance of Barbie Tours on 31 March 2023✓

BALANCE SHEET ACCOUNT SECTION	DEBIT	CREDIT
Capital		✓642 320
Drawings	✓6 120	
Bank	✓489 749	
Petty cash	✓2 500	
Debtors	✓6 789	
Vehicles	✓85 623	
Furniture	✓44 235	
Equipment	✓8 541	
Creditors		✓35 423
Loan: ABSA Bank		✓50 000
Fixed Deposit	✓98 632	
NOMINAL ACCOUNT SECTION		
Interest on fixed deposit		✓12 463
Rent received		✓6 543
Commission received		✓87 236
Interest on loan	✓34 521	
Wages	✓4 985	
Advertising	✓1 235	
Postage	✓653	
Stationery	✓7 993	
Water and electricity	✓2 452	
Fuel	✓4 800	
Telephone	✓3 200	
Salaries	✓19 547	
Rates	✓1 700	
Rent paid	✓6 500	
Office expenses	✓4 210	
✓ for correct layout	✓833 985	✓833 985

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QUESTION 6

6.1 Cash Receipts Journal of Ama-Zing Travels

Total	✓196 548,00
Interest received	✓3 234,00
Commission received	✓2 500,00
Refund from Waltons	✓923,00
	✓203 205,00

(5)

6.2 Cash Payments Journal of Ama-Zing Travels

Total	✓87 428,00
Bank charges	✓✓296,60
Club Med	✓39 234,00
Sanlam insurance	✓989,00
MTN	✓1 376,00
	✓129 323,60

(7)

6.3 General Ledger of Ama-Zing Travels

Bank											
Date		Details	Fol	Amount		Date		Details	Fol	Amount	
2023	Dec	1	Balance	b/d	425 993 00✓	2023	Dec	31	Total Payments	CPJ	129 323 60✓
		31	Total Receipts	CRJ	203 205 00✓				Balance	c/d	499 874 40✓
					629 198 00✓						629 198 00✓
2024	Jan	1	Balance	b/d	499 874 40✓						

(7)

6.4 Bank Reconciliation Statement of Ama-Zing Travels on 31 December 2023✓

	DEBIT	CREDIT
CR balance according to the bank statement		✓487 971,40
CR outstanding deposits		✓32 043,00
		✓17 329,00
DR outstanding cheques	✓1 784,00	
	✓2 334,00	
	✓4 789,00	
DR incorrect credit	✓28 562,00	
DR balance according to the bank account	✓499 874,40	
✓ layout	✓537 343,40	✓537 343,40

(12)
[31]

TOTAL SECTION B:
GRAND TOTAL: