



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N6

29 May 2025

This marking guideline consists of 12 pages.

SECTION A

QUESTION 1.2.1

COMPANY NAME		PERIOD	DATE
COMBI MANUFACTURERS		1 ✓	11/03/2022
EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE	
YAP01	Mr Xander Yaphi		

EMPLOYEE CODE	YAP01	EMPLOYEE NAME	Mr Xander Yaphi
DESIGNATION	Director ✓	COST CENTRE	
COMPANY NAME	COMBI MANUFACTURERS	PERIOD	1
PO Box 69		DATE	11/03/2022
Johannesburg		RATE	128.13
Johannesburg	2000	NORMAL HRS	80.00
INCOME			
DESCRIPTION	QUANTITY	RATE	AMOUNT
Director's Remuneration			10,250.00 ✓
Overtime @ Input Rate	10.00 ✓	150.00	1,500.00 ✓
Re-imb Travel - Non-taxable	180.00 ✓	3.50	630.00 ✓
PROTECTION ALLOWANCE ✓			2,500.00 ✓
Computer Allowance			450.00 ✓
GROSS EARNINGS			15,330.00
BENEFITS		COMPANY CONTRIBUTIONS	
Medical Aid Fringe Benefit	498.75	Provident Fund	545.00
		Medical Aid	498.75 ✓
		Bonus Accrual	563.75
1 Mark for all 3			
DEDUCTIONS			
DESCRIPTION	BALANCE	AMOUNT	
Provident	0.00	545.00 ✓	
Med. Aid Tax Credit Applied	0.00	-173.50	
PAYE Tax	0.00	4,129.39	
UIF Contribution	0.00	177.12	
Medical Aid	0.00	665.00 ✓	
TOTAL DEDUCTIONS			5,343.01
LEAVE DAYS DUE	✓ 8.92	NETT PAY	9,986.99
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
20,743.75	3,955.89	1,163.75	0.00

(14)

COMPANY NAME		PERIOD	DATE
COMBI MANUFACTURERS		2 ✓	25/03/2022
EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE	
YAP01	Mr Xander Yaphi		

EMPLOYEE CODE	YAP01	EMPLOYEE NAME	Mr Xander Yaphi
DESIGNATION	Director	COST CENTRE	
COMPANY NAME	COMBI MANUFACTURERS	PERIOD	2
PO Box 69		DATE	25/03/2022
Johannesburg		RATE	128.13
Johannesburg	2000	NORMAL HRS	80.00
INCOME			
DESCRIPTION	QUANTITY	RATE	AMOUNT
Director's Remuneration			10,250.00
Leave Pay Paid Out			12,589.06 ✓
Overtime @ Input Rate	8.00 ✓	250.00	2,000.00 ✓
Re-imb Travel - Non-taxable	275.00 ✓	3.50	962.50 ✓
PROTECTION ALLOWANCE			2,500.00
Computer Allowance			450.00
GROSS EARNINGS			28,751.55
BENEFITS		COMPANY CONTRIBUTIONS	
Medical Aid Fringe Benefit	498.75	Provident Fund	545.00
		Medical Aid	498.75
		Bonus Accrual	563.75
DEDUCTIONS			
DESCRIPTION	BALANCE	AMOUNT	
Provident	0.00	545.00	
Med. Aid Tax Credit Applied	0.00	-173.50	
PAYE Tax	0.00	8,841.45	
Medical Aid	0.00	665.00	
TOTAL DEDUCTIONS			9,877.95
LEAVE DAYS DUE	✓ 0.00	NETT PAY	18,873.60
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
4,576.55	12,623.84	2,327.50	0.00

(7)

COMPANY NAME		PERIOD	DATE
COMBI MANUFACTURERS		2	✓ 14/03/2022
EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE	
SNE02	Mrs Melony Snell		

EMPLOYEE CODE	SNE02	EMPLOYEE NAME	Mrs Melony Snell
DESIGNATION	Contractor ✓	COST CENTRE	
COMPANY NAME	COMBI MANUFACTURERS	PERIOD	2
PO Box 69		DATE	14/03/2022
Johannesburg		RATE	105.00
Johannesburg	2000	NORMAL HRS	40.00
INCOME			
DESCRIPTION	QUANTITY	RATE	AMOUNT
BUILDING WAGE ✓ Both transaction names	40.00 ✓	105.00	4,200.00 ✓
WORKSHOP REFUND			750.00 ✓
Overtime @ Input Rate	5.00 ✓	210.00	1,050.00 ✓
Travel Allowance			500.00 ✓
Tool Allowance			175.00 ✓
GROSS EARNINGS			6,675.00
BENEFITS		COMPANY CONTRIBUTIONS	
Medical Aid Fringe Benefit	125.00	Provident Fund	272.50
		Medical Aid	125.00
		OID Contribution	12.93 ✓
		Bonus Accrual	32.34
1 Mark for all 4			
DEDUCTIONS			
DESCRIPTION	BALANCE	AMOUNT	
Provident	0.00	272.50 ✓	
Med. Aid Tax Credit Applied	0.00	-232.00	
PAYE Tax	0.00	2,066.35	
UIF Contribution	0.00	62.23	
Medical Aid	0.00	332.50 ✓	
TOTAL DEDUCTIONS			2,501.58
LEAVE DAYS DUE	✓ 0.05	NETT PAY	4,173.42
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
3,322.50	1,834.35	457.50	0.00
(14)			

COMBI MANUFACTURERS		3	✓	21/03/2022
EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE		
SNE02	Mrs Melony Snell			

EMPLOYEE CODE	SNE02	EMPLOYEE NAME	Mrs Melony Snell	
DESIGNATION	Contractor	COST CENTRE		
COMPANY NAME	COMBI MANUFACTURERS		PERIOD	3
PO Box 69			DATE	21/03/2022
Johannesburg			RATE	105.00
Johannesburg	2000		NORMAL HRS	40.00
INCOME				
DESCRIPTION	QUANTITY	RATE	AMOUNT	
BUILDING WAGE	38.00 ✓	105.00	3,990.00 ✓	
Overtime @ Input Rate	10.00 ✓	210.00	2,100.00 ✓	
Travel Allowance			500.00	
Tool Allowance			175.00	
GROSS EARNINGS			6,765.00	
BENEFITS		COMPANY CONTRIBUTIONS		
Medical Aid Fringe Benefit	125.00	Provident Fund	288.85	
		Medical Aid	125.00	
		Old Contribution	12.35	
		Bonus Accrual	231.00	
DEDUCTIONS				
DESCRIPTION	BALANCE	AMOUNT		
STOKVEL ✓	0.00	50.00 ✓		
Provident	0.00	288.85		
Med. Aid Tax Credit Applied	0.00	-232.00		
PAYE Tax	0.00	638.77		
UIF Contribution	0.00	70.78		
Medical Aid	0.00	332.50		
Staff Saving	-2,750.00 ✓	250.00 ✓		
TOTAL DEDUCTIONS		1,398.90		
LEAVE DAYS DUE	0.43	NETT PAY	5,366.10	
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current	
13,501.35	2,241.12	915.00	0.00	
(9)				

QUESTION 1.2.2

Employee Masterfile

SNE02	Mrs Melony Snell	Profile :	Status : Processed
Personal			
Details		Contacts	
Start Date	14/03/2022	Work Phone No.	0111234567
Date of Birth	21/02/1979 ✓	Home Phone No	
Identification Number	7902210638086	Cell Number	✓
Passport Number		Fax No	
Country of Issue	ZAF	Contact Name	Romeo
Gender	Female	Contact No.	0718529317
Marital Status	Married ✓	E-mail Address	
Dependants	2		
Preferences			
Self Service	No		
Addresses			
Postal Address		Residential Address	
Same as Residential		Unit Number	
		Complex	
		Street Number	95
		Street/Name of Farm	Garden Road
		Suburb/District	
		City/Town	Pretoria ✓
		Postal Code	0002
		Country Code	ZA

----- End of Report ----- -1 if Xander Yaphi is printed (4)

QUESTION 1.2.3

Print Note

Type	Code	Status	Subject	Action Date	Entry Date	
Employee	YAP01	Open	DISMISSED	25/03/2022	25/03/2022	✓
Note						
Received his third written warning and is dismissed						
Leave must be paid out. ✓						
Terminated on 25 March 2022.						

(2)

QUESTION 2

PAYSLIP OF P. TRISKEY: 23 - 27 OCTOBER 2023

	AMOUNT
Normal wage	R1 760,00
Saturday overtime	R273,90
Sunday overtime	R360,00
	R 2
Total gross income	393,90
Less: Pension fund	R132,00
Taxable income	R2 261,90
Medical	R245,00
PAYE ✓✓ 23,24 Sort deductions	R407,14
Stokvel	R,00
UIF	R17,60
Net income	R1 587,16

- ✓ 1
- ✓ 2
- ✓ 3
- ✓ 4
- ✓✓ 5,6
- ✓ 7
- ✓✓ 8,9
- ✓✓ 10,11
- ✓ 12
- ✓✓ 13,14
- ✓ 15

CLOCK CARD FOR OVERTIME

	DATE	TIME IN	TIME OUT	TOTAL HOURS	RATE PER HOUR	TOTAL AMOUNT
Saturday	21-10-2023	10:30	14:45	4,15	R66,00	R273,90
Sunday	22-10-2023	09:00	13:00	4,00	R90,00	R360,00

- ✓ 21
- ✓ 22

✓ 16 ✓✓ 14,18 ✓✓ 19,20

- ✓✓ 25,26 Vertical and horizontal lines
- ✓ 27 Bold
- ✓✓ 28,29 Header: Examination number (#) (left); PRINTOUT 7 (centre); Today's date (right)
- ✓ 30 Print ONE page portrait

[30]

TOTAL SECTION A: 50

QUESTION 3

COMBI MANUFACTURERS

Employee	Birth date	Age	Employment date	Today's date	Working years	Commission (this year)	Commission (next year)	Increase %
Maqumeni, Zuleka	05-May-86	39	2005-09-10	24 January 25	19	R750	R825	10,00%
Adams, Mandie	03-Jun-83	42	2002-10-05	24 January 25	22	R1 250	R1 500	20,00%
Koti, Leroy	22-Sep-82	42	2015-12-01	24 January 25	9	R1 750	R2 100	20,00%
Toerien, Hein	14-Feb-80	45	2000-01-01	24 January 25	25	R1 000	R1 152	15,20%
Fuyo, Mandisa	26-Dec-77	47	1989-03-20	24 January 25	36	R1 500	R1 613	7,53%
Cilo, Nwabisa	29-Mar-75	50	2010-07-15	24 January 25	15	R500	R525	5,00%

✓ 1 Bold, ital, 16

✓ 2 Bold, ital

✓ 3 Date format
✓ 4 Answer
✓ 3 Date format
✓ 5 Today's date
✓ 6 Answer
✓ 7 Currency with letter space as thousand separator - no decimals
✓ 8 Answer
✓ 9 Integer
✓ 10 %, 2 decimals

6 COUNT EMPLOYEES HIGHEST LOWEST AVERAGE

11 Answer

21 ✓ 14 Answer

20,00% ✓ # Answer
5,00% ✓ # Answer

✓✓ 15,16 Sort birth date - chronologically

NOTE:

Today's date will change when actual examination took place.

Age will change when actual examination took place.

(16)

QUESTION 4

CONTRACT STORE

Material	968 850,00	✓	Material sent back	13 050,00	✓
Wages	405 000,00	✓	Material transferred to Shop	20 475,00	✓
Direct overheads	67 950,00	✓	Certified work	1 766 700,00	✓
Subcontractors	24 975,00	✓	Uncertified work	112 838,00	✓
Machinery	258 750,00	✓	Material on hand	42 525,00	✓
Provision for defects	87 412,60	✓✓	Machinery on hand	207 000,00	✓
Profit and Loss	349 650,40	✓✓			
	2 162 588,00			2 162 588,00	
			OR uncertified work	94 838,00	
			Extras	18 000,00	

uncertified work
R112838 and extras=

-2

OR

CONTRACT STORE

Material	968 850,00	✓	Material sent back	13 050,00	✓
Wages	405 000,00	✓	Material transferred to Shop	20 475,00	✓
Direct overheads	67 950,00	✓	Certified work	1 766 700,00	✓
Subcontractors	24 975,00	✓	Uncertified work	112 838,00	✓
Depreciation	51 750,00	✓✓	Material on hand	42 525,00	✓
Provision for defects	87 412,60	✓✓			
Profit and Loss	349 650,40	✓✓			
	1 955 588,00			1 955 588,00	

CONTRACT COST STATEMENT

-2 (not T-account)

Determination of contract cost		
Material	892 800,00	3
Wages	405 000,00	1
Subcontractors	24 975,00	1
Direct overheads	67 950,00	1
Depreciation	51 750,00	2
Total Contract Cost	1 442 475,00	
Determination of Profit		
Work certified	1 766 700,00	1
Work uncertified	94 838,00	1
Extras	18 000,00	1
Total Contract Price	1 879 538,00	
Minus Total Contract Cost	1 442 475,00	
Net Profit	437 063,00	
Distribution of Profit		
Provision for latent defects	87 412,60	2
Profit and Loss account	349 650,40	2
	437 063,00	

[15]

QUESTION 5

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2023				
Sales (9000 * 35)		315000	✓✓	1,2
Less: Manufacturing costs		139500		
Variable costs (9000 * 13.50)	121500		✓✓	3,4
Fixed cost (20250 / 10125 * 9000)	18000		✓✓✓	5,6,7
Net Income		175500	✓	8

[8]

QUESTION 6

Units	Variable cost	Fixed cost	Total cost	Sales
50	R750,00	R1 750,00	R2 500,00	R1 250,00
100	R1 500,00	R1 750,00	R3 250,00	R2 500,00
150	R2 250,00	R1 750,00	R4 000,00	R3 750,00
200	R3 000,00	R1 750,00	R4 750,00	R5 000,00
250	R3 750,00	R1 750,00	R5 500,00	R6 250,00
300	R4 500,00	R1 750,00	R6 250,00	R7 500,00
350	R5 250,00	R1 750,00	R7 000,00	R8 750,00
400	R6 000,00	R1 750,00	R7 750,00	R10 000,00
✓✓	✓✓	✓	✓	✓
1,2	3,4	5	6	7

✓ 8 ONE page portrait

(8)

QUESTION 7

7.2.1 Production budget

Sales	15000	✓	1
Add: Closing stock	<u>5000</u>	✓	2
Total stock required	20000	✓	3
Less: Opening stock	<u>-7500</u>	✓	4
Units produced	<u><u>12500</u></u>	✓✓	5,6

7.2.2 Labour budget

Production units	12500	✓	1
Labour hours per unit	<u>4</u>	✓	2
Total labour units	50000	✓	3
Cost per labour hour	<u>R 12</u>	✓	4
	<u>R 600</u>		
Total labour cost	<u><u>000</u></u>	✓✓	5,6

7.2.3 Sales budget

Expected sales	15000	✓	1
Selling price per unit	<u>R 25</u>	✓	2
	<u>R 375</u>		
Total sales	<u><u>000</u></u>	✓✓	3,4

7.2.4 Material budget

Production requirements	12500	✓	1
Material needed per unit (kg)	<u>7,5</u>	✓✓	3,4
Production needs	93750	✓	5
Add: Closing stock	<u>5000</u>	✓	6
Total needs	98750	✓	7
Less: Opening stock	<u>-7500</u>	✓	8
Materials to be purchased	91250	✓	9
Cost per material	<u>R 10</u>	✓✓	10,11
Value of material to be purchased	<u>R 912</u>		
	<u><u>500</u></u>	✓✓	12,13

✓ 1 Amounts - currency and no decimals

[30]

QUESTION 8

VARIABLE OVERHEAD COST BUDGET

ACTIVITY LEVEL	65%	80%	100%	125%		
Production units	1300	1600	2000	2500	✓	1
Variable Cost	R	R	R	R		
Indirect Material	R3 120	R3 840	R4 800	R6 000	✓	2
Indirect Labour	R8 125	R10 000	R12 500	R15 625	✓	3
Water and electricity	R2 000	R2 462	R3 077	R3 846	✓	4
TOTAL	R13 245	R16 302	R20 377	R25 471	✓	5
VARIABLE COST PER UNIT	R 10	R 10	R 10	R 10	✓	6
FIXED OVERHEAD COST						
Rent	R5 000	R5 000	R5 000	R5 000	✓	7
Insurance	R2 500	R2 500	R2 500	R2 500	✓	8
Total fixed cost	R7 500	R7 500	R7 500	R7 500	✓	9
Total fixed cost per unit	R6	R5	R4	R3	✓	10

[10]

TOTAL: 100