



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N6

21 May 2026

This marking guideline consists of 13 pages.

QUESTION 1

FOR EDUCATIONAL USE ONLY		
COMPANY NAME	PERIOD	DATE
BENYUN TRADERS	01	31/03/2023
EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
M001	Mr Jacob Molefe	

EMPLOYEE CODE	M001	EMPLOYEE NAME	Mr Jacob Molefe
DESIGNATION	Supervisor	COST CENTRE	
COMPANY NAME	BENYUN TRADERS	PERIOD	01
		DATE	31/03/2023
		RATE	268.42
		NORMAL HRS	173.30
INCOME			
DESCRIPTION	QUANTITY	RATE	AMOUNT
Basic Salary			50,000.00
Safety allowance			1,250.00
Overtime @ 1.5	10.00	432.53	4,325.30
Travel Allowance			3,100.00
Cellphone Allowance			850.00
GROSS EARNINGS			61,489.39

BENEFITS		COMPANY CONTRIBUTIONS	
Pension Fund Fringe Benefit	1,000.00	Pension	1,000.00
Taxable Travel Portion	2,480.00	OAD Contribution	462.28
		Bonus Accrual	1,750.00

DEDUCTIONS		
DESCRIPTION	BALANCE	AMOUNT
NEHU COUNCIL	0.00	100.00
Med. Aid Tax Credit Applied	0.00	-1,220.00
PAYE Tax	0.00	15,359.23
UIF Contribution	0.00	177.12
Medical Aid	0.00	2,100.00
Staff Loans	14,000.00	1,000.00
Staff Saving	30,500.00	500.00

TOTAL DEDUCTIONS		18,016.35	
LEAVE DAYS DUE	12.50	NETT PAY	
3598 Gross Remuneration	4103 Total Employees Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
62,989.39	14,139.23	2,100.00	1,500.00

(20)

FOR EDUCATIONAL USE ONLY			
COMPANY NAME		PERIOD	DATE
BENY TRADERS		01	31/03/2023
EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE	
M002	Mrs Thandwe Mazibuko ✓		

EMPLOYEE CODE	M002	EMPLOYEE NAME	Mrs Thandwe Mazibuko
DESIGNATION	General assistant ✓	COST CENTRE	
COMPANY NAME	BENY TRADERS	PERIOD	01
		DATE	31/03/2023
		RATE	89.22
		NORMAL HRS	173.38
INCOME			
DESCRIPTION	QUANTITY	RATE	AMOUNT
Basic Salary			12 000.00 ✓
Training refund ✓			800.00 ✓
SAFETY ALLOWANCE			800.00 ✓
Overtime @ 1.5	5.00 ✓	103.93	519.15 ✓
Re-imb Travel - Non-taxable	150.00 ✓	3.91 ✓	586.50 ✓
Tool Allowance			300.00 ✓
GROSS EARNINGS			15,055.65

BENEFITS		COMPANY CONTRIBUTIONS	
Pension Fund Fringe Benefit	800.00	Pension	800.00 ✓
		UIF	144.19
		OID Contribution	117.00
		Bonus Accrual	420.00
DEDUCTIONS			
DESCRIPTION	BALANCE	AMOUNT	
NEHU COUNCIL	0.00	100.00 ✓	
Med Aid Tax Credit Applied	0.00	-974.00	
PAYE Tax	0.00	1,015.20	
UIF Contribution	0.00	144.19	
Medical Aid	0.00	1,850.00 ✓	
Staff Saving	2,400.00 ✓	800.00 ✓	
TOTAL DEDUCTIONS			2,935.39
LEAVE DAYS DUE	12.00	NETT PAY	12,120.26
3699 Gross Remuneration	14,419.15	4103 Total Employee's Tax	41.20
		4005 Medical Aid Contributions	1,850.00
		4001 Pension Fund - Current	800.00

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Bank / Branch Code Listing ✓

Educational Pack (For Educational Use Only) - BENYUN TRADERS

Code	Description	Branch Code	Bank Name	Branch Name
UBC4	Capitec Bank Universal Branch	41100	Capitec Bank	Johannesburg
UBC5	FNB Universal Branch Code ✓	10011	FNB Bank	Johannesburg

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

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BENYLIN TRADERS

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Educational Pack (For Educational Use Only) - BENYLIN TRADERS

Employee Masterfile

M002 Mrs Thandiwe Nazibuko		Profile :	Status : Processed
Personal			
Details		Contacts	
Start Date	02/01/2023 ✓	Work Phone No	
Date of Birth	26/11/1982 ✓	Home Phone No	
Identification Number	8311250891035	Cell Number	
Passport Number		Fax No	
Country of Issue	ZAF	Contact Name	Alphus ✓
Gender	Female ✓	Contact No	
Marital Status	Married	Email Address	
Dependents	2		
Preferences			
Self Service	No		
Employment Verification	Yes		
Addresses			
Postal Address		Residential Address	
Same as Residential		Unit Number	
		Complex	
		Street Number	7174
		Street Name of Farm	Almond Street ✓
		Suburb/District	Johannesburg ✓
		City/Town	Johannesburg
		Postal Code	2000
		Country Code	ZA
Payment Details			
Pay Frequency	Monthly ✓	Bank Branch	UBC4
Payment Method	Bank Transfer	Account Number	5678901
Pay Point		Account Holder	Nazibuko T ✓
Payable Language	ENG English	Account Holder Relationship	Own
		Account Type	Savings
		Foreign Bank Account	False
		Credit Line No	
Cost Centre			
Job Code			
Department Code	012	Safety and Security ✓	
Occupation	General assistant		
Reports To	Jacob Mofe		

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BENYLIN TRADERS

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Educational Pack (For Educational Use Only) - BENYLIN TRADERS Leave History for date range - 01/03/2025 - 31/03/2025✓

Leave Code	Description	Opening Balance	Days Accrued	Days Taken	Days Due	Leave Entitlement
Monthly Employees						
M001	Mr Jacob Molefe					
0001	Annual Leave	6.00	1.00	0.00	7.00	12.00
					Liability	0.00
0003	Family Responsibility Leave	3.00	0.00	0.00	3.00	5.00
					Liability	0.00
0020	Sick Leave	24.00	12.00	2.00✓	34.00	36.00✓
					Liability	0.00
					Employee Total Liability	0.00
M002	Mrs Thandiwe Mazibuko					
0001	Annual Leave	0.00	1.00	0.00	1.00	12.00
					Liability	0.00
0003	Family Responsibility Leave	0.00	0.00	0.00	0.00	5.00
					Liability	0.00
0020	Sick Leave	0.00	0.83	0.00	0.83	36.00
					Liability	0.00
					Employee Total Liability	0.00
					Total Liability	0.00

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

3.✓ All employees selected

(4)
[50]

QUESTION 2

EXAMINATION NUMBER

PRINTOUT 1

CLOCK CARD OF MS ZIKHALALA
FOR THE WEEK ENDING 28 JUNE 2024

NORMAL TIME RATE 80 ✓ 1
OVERTIME RATE 104 ✓ 2

	MORNING		AFTERNOON		TOTAL	NORMAL TIME	OVERTIME	NORMAL TIME	OVERTIME	✓ 3
	IN	OUT	IN	OUT	HOURS	HOURS	HOURS	AMOUNT	AMOUNT	
MONDAY	08:00	12:00	13:00	18:30	9.5	8	1.5	R 640	R 156	✓ 4
TUESDAY	08:00	12:00	13:00	17:00	8	8	0	R 640	R -	
WEDNESDAY	08:00	13:00	14:00	18:30	9.5	8	1.5	R 640	R 156	✓ 5
THURSDAY	08:00	13:00	14:00	17:00	8	8	0	R 640	R -	
FRIDAY	08:00	13:00	14:00	17:30	8.5	8	0.5	R 640	R 52	✓ 6
TOTAL	✓ 7 ✓ 8		correct time format		✓ 9 ✓ 10	✓ 11	✓ 12	R 3,200	R 364	
TOTAL GROSS EARNINGS			R 3,564		✓ 15			✓ 13	✓ 14	
NUMBER OF OVERTIME HOURS			3.5		✓ 16					
MOST WORKED OVERTIME HOURS			1.5		✓ 17					

- ✓ 18 Vertical and horizontal exactly
- ✓ 19 Currency, no decimal
- ✓ 20 Landscape

	A	B	C	D	E	F	H	I	J
1	CLOCK CARD OF MS ZIKHALALA								
2	FOR THE WEEK ENDING 28 JUNE 2024								
3									
4	NORMAL TIME RATE =3200/40		✓	1					
5	OVERTIME RATE =B4*1.3		✓	2					
6									
7		MORNING		AFTERNOON		TOTAL	OVERTIME	NORMAL TIME	OVERTIME
8		IN	OUT	IN	OUT	HOURS	HOURS	AMOUNT	AMOUNT
9	MONDAY	=TIME(8,0,0)	=TIME(12,0,0)	=TIME(13,0,0)	=TIME(18,30,0)	=(E9-D9+C9-B9)*24	=F9-G9	=G9*\$B\$4	=H9*\$B\$5
10	TUESDAY	=TIME(8,0,0)	=TIME(12,0,0)	=TIME(13,0,0)	=TIME(17,0,0)	=(E10-D10+C10-B10)*24	=F10-G10	=G10*\$B\$4	=H10*\$B\$5
11	WEDNESDAY	=TIME(8,0,0)	=TIME(13,0,0)	=TIME(14,0,0)	=TIME(18,30,0)	=(E11-D11+C11-B11)*24	=F11-G11	=G11*\$B\$4	=H11*\$B\$5
12	THURSDAY	=TIME(8,0,0)	=TIME(13,0,0)	=TIME(14,0,0)	=TIME(17,0,0)	=(E12-D12+C12-B12)*24	=F12-G12	=G12*\$B\$4	=H12*\$B\$5
13	FRIDAY	=TIME(8,0,0)	=TIME(13,0,0)	=TIME(14,0,0)	=TIME(17,30,0)	=(E13-D13+C13-B13)*24	=F13-G13	=G13*\$B\$4	=H13*\$B\$5
14	TOTAL	✓3	Time format		✓4	✓5	=SUM(I9:I13)		=SUM(J9:J13)
15	TOTAL GROSS EARNINGS			=SUM(I14:J14)		✓6			
16	NUMBER OF OVERTIME HOURS			=SUM(H9:H13)					
17	MOST WORKED OVERTIME HOURS			=MAX(H9:H13)		✓7			

✓8 Hide Column G

✓9 Correct header

✓10 Printed with row and column heading

[30]

QUESTION 3

EXAMINATION NUMBER

PRINTOUT 2

3.1

BENYLIN TRADERS

✓1 ✓2 **Bold**

COMMISSION AND BONUS EARNED FOR FINANCIAL YEAR END JUNE 2024

NUMBER	SALES PERSON	APPOINTMENT DATE	EXPERIENCE IN YEARS	DATE OF BIRTH	AGE	BONUS ON EXPERIENCE	PRICE OF CAR	COMMISSION EARNED ON SALE
1	Mohau Makhubo	21-Sep-14	10	24-Jul-91	33	4000	R 880,000.00	R 52,800.00
2	Ntombi Mthimunya	02-Jan-17	8	10-Oct-85	39	4000	R 1,200,000.00	R 96,000.00
3	Mathabo Moloyi	04-Mar-18	6	23-Jun-88	36	4000	R 750,000.00	R 37,500.00
4	Sbusiso Mashiyane	08-Sep-16	8	24-Nov-83	41	4000	R 880,000.00	R 52,800.00
5	Mpho Masemola	21-Jan-15	9	09-Jun-89	35	4000	R 650,000.00	R 19,500.00

✓13 ✓14

✓15 ✓16

✓17 ✓18

✓19 ✓20

✓21 ✓22

✓23 ✓24

vert &
hor
centred

✓3 ✓4

✓5 ✓6

✓7 ✓8

✓9 ✓10

✓11 ✓12

Commission % Table

Price of car	% of Commission earned
R 650,000.00	3%
R 750,000.00	5%
R 880,000.00	6%
R 1,200,000.00	8%

- ✓25 ✓26 Sort in numerical order
- ✓27 Vertical and horizontal lines
- ✓28 Correct header
- ✓29 Printed in landscape

NOTE: age and experience will change on day of examination

Please turn over

LIVE

-9-

COMPUTERISED FINANCIAL SYSTEMS N6

EXAMINATION NUMBER

PRINTOUT 3

3.2

	A	D	E	F	G	H	I
1	BENYLIN TRADE						
2	COMMISSION AND BONUS EARNED FOR FINANCIAL YEAR END JUNE 2024						
3							
4	NUMBER	EXPERIENCE IN YEARS	DATE OF BIRTH	AGE	BONUS ON EXPERIENCE	PRICE OF CAR	COMMISSION EARNED ON SALE
7	3	= (TODAY() - C7) / 365	= DATE(1988,6,23)	= (TODAY() - E7) / 365	4000	750000	= H7 * C14
9	5	= (TODAY() - C9) / 365	= DATE(1989,6,9)	= (TODAY() - E9) / 365	4000	650000	= H9 * C13
17	✓1	✓2	✓3				✓4
18							

- ✓5 Commission table hidden
- ✓6✓7 Filtered below R880 000
- ✓8 Adjusted column width
- ✓9 Changed header to PRINTOUT 3
- ✓10 Printed with row and column headings
- ✓11 Printed in landscape

[40]

Please turn over

QUESTION 4

4.1 BREAK-EVEN CALCULATIONS

4.1.1 Marginal income per unit

Selling Price per unit – Variable cost per unit✓

150 – 45✓

R105✓✓ (currency)

(4)

4.1.2 Break-even quantity

Total fixed costs/Marginal income per unit✓

600 000/105✓

5 714,285

5 715 units✓✓ (Round Up, integer)

(4)

4.1.3 Safety of margin (in units)

Sales in units – Break even quantity✓

20 000 – 5 715✓

14 285 units✓✓ (in units)

(12)

4.2 TABLE

Units	Variable cost	Fixed cost	Total cost	Sales	Profit or loss
2000	90,000	600,000	690,000	300,000	-390,000
4000	180,000	600,000	780,000	600,000	-180,000
6000	270,000	600,000	870,000	900,000	30,000
8000	360,000	600,000	960,000	1,200,000	240,000
10000	450,000	600,000	1,050,000	1,500,000	450,000
12000	540,000	600,000	1,140,000	1,800,000	660,000
14000	630,000	600,000	1,230,000	2,100,000	870,000
16000	720,000	600,000	1,320,000	2,400,000	1,080,000
18000	810,000	600,000	1,410,000	2,700,000	1,290,000
20000	900,000	600,000	1,500,000	3,000,000	1,500,000

✓✓

✓✓

✓✓

✓✓

✓✓

✓✓

Thousands separator for amounts✓

Horizontal and vertical lines✓

Correct footer✓

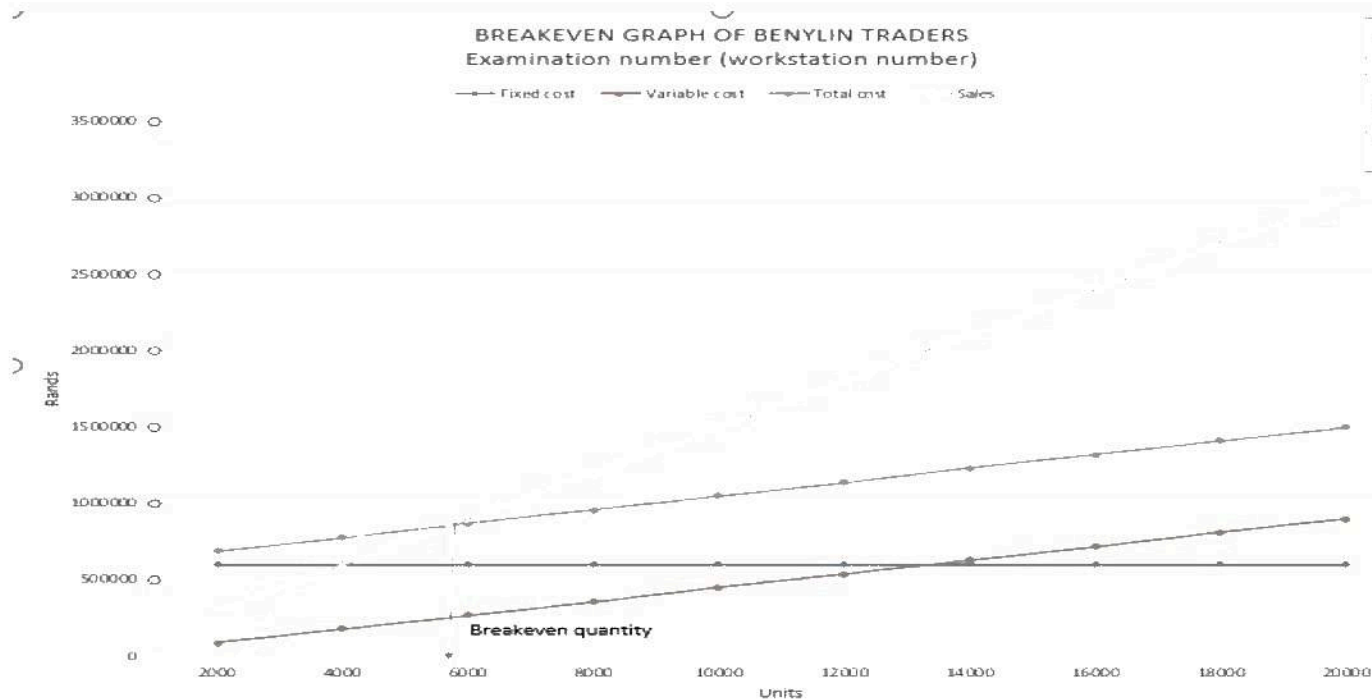
Portrait orientation✓

Row unit 6 000 highlighted✓

(17)

EXAMINATION NUMBER

PRINTOUT 3



1. Line graph with markers✓
2. Four lines only✓
3. Heading over TWO lines✓
4. Legend top✓
5. Units on x-axis✓
6. Y- and X-axis title✓
7. Arrow to break even quantity✓
8. Textbox next to arrow✓
9. Breakeven point/quantity inside textbox✓
10. Correct footer centred✓
11. Printed on a separate spreadsheet✓

(11)
[40]

Please turn over

QUESTION 5

5.1

Total required	1770	✓4
Less: Opening stock	150	✓5✓6
Production required	1620	✓7✓8

RAW MATERIAL BUDGET	UNITS/VALUE					
	Wood	Screws	Steel legs	Glue		
Production units required	1620.00	1620.00	1620.00	1620.00	✓9✓10	2 if all correct, 1 if one incorrect
Material required per unit	1.50	8.00	4.00	0.02	✓11✓12	2 if all correct, 1 if one incorrect
Material required	2430.00	12960.00	6480.00	32.40	✓13✓14	2 if all correct, 1 if one incorrect
Plus: Closing stock	60.00	144.00	40.00	0.33	✓15✓16	2 if all correct, 1 if one incorrect
Total raw material required	2490.00	13104.00	6520.00	32.73	✓17✓18	2 if all correct, 1 if one incorrect
Less: Opening stock	50.00	96.00	30.00	0.50	✓19✓20	2 if all correct, 1 if one incorrect
Material used	2440.00	13008.00	6490.00	32.23	✓21✓22	2 if all correct, 1 if one incorrect
Raw material cost price	R 110.00	R 45.00	R 70.00	R 215.00	✓23✓24	2 if all correct, 1 if one incorrect
Cost of material used	R 268,400.00	R 585,360.00	R 454,300.00	R 6,928.38	✓25✓26	2 if all correct, 1 if one incorrect

- ✓27 Amounts in 2 decimals
- ✓28 Raw material cost price and cost of material used in currency
- ✓29 Header
- ✓30 Portrait page

(30)

Please turn over

5.2

TNC Furniture

Labour Budget for year ending 31 March 2024

LABOUR BUDGET		
Total units to be produced	1620	✓1
Labour hours per table	3	✓2
Total labour hours required	4860	✓3 ✓4
Tariff per hour	R 30	✓5
Total labour cost for total units to be produced	R 145,800	✓6 ✓7

✓8 Amounts as integer

✓9 Tariff per hour and total labour cost in currency

✓10 Portrait page

(10)

[40]

TOTAL: 200