.

higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NASIONALE SERTIFIKAAT (BEROEPSGERIG)

TOEGEPASTE REKENINGKUNDE

(Tweede vraestel)

NKR VLAK 4

5 Desember 2023

Hierdie nasienriglyn bestaan uit 19 bladsye.

Kopiereg voorbehou

AFDELING A

VRAAG 1

1.1	1.1.1	Onwaar✓ – Geen BTW op salarisse nie✓	(2)
	1.1.2	Waar✓	(1)
	1.1.3	Onwaar✓ – Insetbelasting > uitsetbelasting✓	(2)
	1.1.4	Onwaar✓ – Belastingfaktuur moet ontvang word om BTW terug te eis✓	(2)
	1.1.5	Onwaar✓ – BTW word bereken volgens fakture wat uitgereik en ontvang is✓	(2)
	1.1.6	Waar✓	(1)
1.2	1.2.1	15%	
	1.2.2	kan	
	1.2.3	gebruik	
	1.2.4	inset	
	1.2.5	slegs een keer	
		(5 × 1)	(5)
1.3	1.3.1	1 150 × 15/115✓ R150✓	(2)
	1.3.2	R1 800 × 15/100✓ R270✓	(2)
	1.3.3	R270 – R150 = R120 CR☑ (Ken slegs 'n beginselpunt toe indien dieselfde antwoord op 1.3.1 en 1.3.2 vir 1.3.3 gebruik is).	(1)
			[20]

TOTAAL AFDELING A: 20

AFDELING B

VRAAG 2

2.1 OUDERDOMSONTLEDING

✓ Prepared by: Educational Pack

Supplier Age Analysis as at 31/07/2022✓

Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
Supplier:PRO - Pro Construction				✓			
31/05/2022	SJNL1101	0,00	0,00	2 500,00	0,00	0,00	2 500,00
30/06/2022	SJNL1201	0,00	0,00	0,00	1 250,00 ✓	0,00	1 250,00
TOTAL : PRO - Pro Construction	*	0,00	0,00	2 500,00	1 250,00	0,00	3 750,00
Supplier:SER - Service Pty (Ltd)			✓				
30/04/2022	SJNL1001	0,00	1 000,00	0,00	0,00	0,00	1 000,00
30/06/2022	SJNL1201	0,00	0,00	0,00	1 750,00 ✓	0,00	1 750,00
TOTAL : SER - Service Pty (Ltd)	*	0,00	1 000,00	0,00	1 750,00	0,00	2 750,00
TOTAL :		0,00	1 000,00	2 500,00	3 000,00	0,00	6 500,00
PERCENTAGE :		0,00%	15,38%	38,46%	46,15%	0,00%	100,00%
GRAND TOTAL :							6 500,00

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

✓ Druk beskrywings
✓ Druk geen detail nie

Indien die kandidaat die Verskafferjoernaal gedruk het, ken die punte vir die BEDRAE toe slegs indien die ouderdom korrek is. [8]

2.2 VERSKAFFERFAKTURE

- -2 indien verwerking in die verkeerde dokument gedoen is.
- Penaliseer/Trek die punt van die totaal van hierdie onderafdeling af.

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date Alle Verskaffer-faktuurdatums 06/07/2022 ✓

Page 1

Document No SUP001

Pro Construction
8 Hope Road
Leydsdorp
0895

Deliver to
8 Hope Road
Leydsdorp
0895

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
PRO ✓	PC06 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price	
S002	Screws	15	100	116,94		15,00%	1 754,10	✓
R001	Roller & 3 trays	10	Each	116,39		15,00%	1 163,90	✓

(Sien die lyntransaksie na)

Kindly inform us of any price changes.

Early Payment Terms:
✓ 2.5% within 60 days from period end 3 026,42 until 29/09/2022

Received in good order

(Sien persentasie na, nie bedrag nie)

Signed_____ Date_____

Sub Total	2 918,00
Discount @ ✓ 7,50%	218,85
Amount Excl Tax	2 699,15
Tax	404,87
Total	3 104,02

(7)

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date	12/07/2022
Page	1
Document No	SUP002

AMED R & W
PO Box 5
Leydsdorp ✓
0890

Deliver to
92 High Street
Leydsdorp ✓
0895

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
AME ✓	ARW12 ✓	N	283971462 ✓	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
W002	White paint	18	5l	174,33		15,00%	3 137,94 ✓
H001	Hearing protection (earmuffs)	36	SET ✓	187,78		15,00%	6 760,08 ✓

(Sien die lyntransaksie na)

Kindly inform us of any price changes. ✓

Early Payment Terms:
2.5% within 60 days from period end
10 820,70 until 29/09/2022

Received in good order

(Sien persentasie na, nie bedrag nie)

Signed_____ Date_____

Sub Total	9 898,02
Discount @ ✓ 2,50%	247,45
Amount Excl Tax	9 650,57
Tax	1 447,58
Total	11 098,15

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(10)

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date	18/07/2022
Page	1
Document No	SUP003

Service Pty (Ltd) ✓
93 Spence Drive
Moria
3240

Deliver to
93 Spence Drive
Moria
3240

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
SER ✓	901 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
H002	High visible jacket	12	Each	75,27		15,00%	903,24 ✓
C001	Cable Ties	24	25 ✓	87,61		15,00%	2 102,64 ✓
W001	Wall plug	36	Each	88,52		15,00%	3 186,72 ✓
S001	Saw	6	Each	271,42		15,00%	1 628,52 ✓

(Sien die lyntransaksie na)

Kindly inform us of any price changes. ✓

Early Payment Terms: ✓
5% within 30 days from invoice date
8 117,34 until 17/08/2022

(Sien persentasie na, nie bedrag nie)

Received in good order

Signed_____ Date_____

Sub Total		7 821,12
Discount @	5,00%	391,06
Amount Excl Tax		7 430,06
Tax		1 114,51
Total		8 544,57

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(10)
[27]

2.3 DEBNIETNOTA

- -2 indien verwerking in die verkeerde dokument gedoen is.
- Penaliseer/Trek die punt van die totaal van hierdie onderafdeling af.

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Debit Note

Date	22/07/2022 ✓
Page	1
Document No	DEB1

Service Pty (Ltd)
93 Spence Drive
Moria
3240

Deliver to
93 Spence Drive
Moria
3240

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
SER ✓	SUP003 OR 901 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
H002	High visible jacket Not ordered ✓	2	Each	75,27		15,00%	150,54 ✓
W001	Wall plug Outstanding order ✓	6	Each	88,52 ✓		15,00%	531,12 ✓

(Sien die lyntransaksie na)

OF

H002 -Not ordered
W001 -Outstanding order (Beginselpunt)

Received in good order

Signed_____ Date_____

Sub Total	681,66
Discount @ ☑ 5,00%	34,09
Amount Excl Tax	647,57
Tax	97,13
Total	744,70

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[9]

2.4 BELASTINGFAKTURE

- -2 indien verwerking in die verkeerde dokument gedoen is.
- Penaliseer/Trek die punt van die totaal van hierdie onderafdeling af.

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date ✓ (vir alle belastingfaktuurdatu 04/07/2022

Page 1

Document No TAX001

The Golden Hammer

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C002 ✓		N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price	
W002	White paint	3	5l	305,08		15,00%	915,24	✓
C001	Cable Ties	6	25	153,32		15,00%	919,92	✓
H002	High visible jacket	9	Each	131,73		15,00%	1 185,57	✓
DEL ✓	Delivery cost ✓	50	p/km ✓	4,57 ✓		15,00%	228,50	✓

(Sien die lyntransaksie na)

Thank you for your support.

✓ Early Payment Terms:
7.5% within 20 days from period end
3 363,62 until 20/08/2022

Received in good order

Sien persentasie na, nie bedrag nie

Signed_____ Date_____

Sub Total	3 249,23
Discount @ ✓ 3,50%	105,72
Amount Excl Tax	3 143,51
Tax	471,53
Total	3 615,04

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(12)

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	12/07/2022
Page	1
Document No	TAX002

Red Toolbox ✓
105 Long Street
PHALABORWA
1390

Deliver to
105 Long Street
PHALABORWA
1390

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C003 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
S001	Saw	5	Each	380,17		15,00%	1 900,85 ✓
W001	Wall plug	10	Each	153,32		15,00%	1 533,20 ✓
H001	Hearing protection (earmuffs)	15	SET	312,90		15,00%	4 693,50 ✓

(Sien die lyntransaksie na)

Thank you for your support.

Early Payment Terms: ✓
2.5% within 60 days from period end
8 657,37 until 29/09/2022

Received in good order

(Sien persentasie na, nie bedrag nie)

Signed_____ Date_____

Sub Total		8 127,55
Discount @✓	5,00%	406,37
Amount Excl Tax		7 721,18
Tax		1 158,17
Total		8 879,35

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(7)

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	20/07/2022
Page	1
Document No	TAX003

Cash sales

Deliver to
Ovayo Oncker ✓
13 Five Avenue
TZANEEN
0850

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
W002	White paint	8	5l	305,08		15,00%	2 440,64 ✓
R001	Roller & 3 trays	4	Each	186,18		15,00%	744,72 ✓
DEL	Delivery cost	25	p/km	4,57		15,00%	114,25 ✓

(Sien die lyntransaksie na)

Specials: 5 -10 August 2022 ✓

✓

Received in good order

Geen bepalings nie

Signed_____ Date_____

Sub Total	3 299,61
Discount @ ✓ 7,50%	238,90
Amount Excl Tax	3 060,71
Tax	459,11
Total	3 519,82

(8)

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	28/07/2022
Page	1
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Handy Crew

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C001 ✓		N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
S002	Screws	10	100	204,64		15,00%	2 046,40 ✓
W001	Wall plug	5	Each	153,32		15,00%	766,60 ✓

(Sien die lyntransaksie na)

Thank you for your support.

✓ Early Payment Terms:
10% within 14 days from period end
2 911,45 until 14/08/2022

Received in good order

(Sien persentasie na, nie bedrag nie)

Signed_____ Date_____

Sub Total	2 813,00
Discount @ ✓ 0,00%	0,00
Amount Excl Tax	2 813,00
Tax	421,95
Total	3 234,95

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(5)
[32]

2.5 Kredietnotas

- -2 indien verwerking in die verkeerde dokument gedoen is.
- Penaliseer/Trek die punt van die totaal van hierdie onderafdeling af.

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Credit Note

Date ✓ (Vir alle kredietnotadatums) 13/07/2022

Page 1

Document No CRE1

The Golden Hammer

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C002 ✓	TAX001 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price	
C001	Cable Ties Incorrectly ordered ✓	2	25	153,32		15,00%	306,64	☑
H002	High visible jacket Wrong size ✓	1	Each	131,73		15,00%	131,73	✓

(Sien die lyntransaksie na)

Beginselpunt indien die prys dieselfde is as op die belastingfaktuur

OF

C001 - Incorrectly ordered
H002 - Wrong size

Beginselpunt

Received in good order

Signed_____ Date_____

Sub Total	438,37
Discount @ ☑ 3,50%	15,34
Amount Excl Tax	423,03
Tax	63,46
Total	486,49

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(8)

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LB Construction
PO Box 781893
Sandton
2146
South Africa

Credit Note

Date	31/07/2022
Page	1
Document No	CRE2

Handy Crew

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C001 ✓	TAX004 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
S002	Screws Damaged ✓	2	100	204,64		15,00%	409,28 ✓

Sien die lyntransaksie na

OF

S002 - Damaged

Received in good order

Signed_____ Date_____

Sub Total	409,28
Discount @ ☑ 0,00%	0,00
Amount Excl Tax	409,28
Tax	61,39
Total	470,67

(5)
[13]

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2.6 Kleinkasjoernaal

Prepared by: Educational Pack

CB 2 Payments batch listing for user 123 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	09/07/2022	G	5400/000-Drawings	PCV12	NY Hardware - repairs for owner		00	432,10	432,10	D	8410/000
1	18/07/2022	G	3600/000-Donations	PCV13	Specare - donated food parcels		00	500,00	500,00	D	8410/000
1	27/07/2022	G	3400/000-Courier	PCV14	Fast Couriers - doc. to attorney		15	107,35	123,45	D	8410/000
1	27/07/2022	x G	8410/000-Petty Cash	ZContras	Generated CB 2 Payments		00	1 055,55	1 055,55	C	
1	31/07/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	16,10	16,10	D	

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

- Die hele reël moet korrek wees om een punt te verdien. Dit sluit die rekening en belastingkode in.
- -1 vir verkeerde tydperk en datum. [6]

2.7 Kontantontvangstejoernaal

Prepared by: Educational Pack

CB 1 Receipts batch listing for user 123 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	13/07/2022	G	2850/000-Bad Debts Recovered	BBNK0701	Receipt R7/001		16	3 652,17	4 200,00	C	8400/000
1	20/07/2022	C	Z99 -Cash sales	BBNK0701	CRR20		00	3 519,82	3 519,82	C	8400/000
1	25/07/2022	C	C002 -The Golden Hammer	BBNK0702	Receipt R7/002		00	2 893,91	2 893,91	C	8400/000
1	27/07/2022	G	2900/000-Rent Received	BBNK0702	Receipt R7/003		15	13 673,91	15 725,00	C	8400/000
1	30/07/2022	C	C001 -Handy Crew	BBNK0703	Receipt R7/004		00	2 000,00	2 000,00	C	8400/000
1	25/07/2022	C	C002 -The Golden Hammer	BBNK0702	Discount		15	204,04	234,64	C	3550/000
1	30/07/2022	C	C001 -Handy Crew	BBNK0703	Discount		15	30,44	35,00	C	3550/000
1	30/07/2022	x G	8400/000-Bank	ZContras	Generated CB 1 Receipts		00	28 338,73	28 338,73	D	
1	30/07/2022	x G	3550/000-Discount Allowed	ZContras	Generated Discount - ZContras		00	234,48	234,48	D	3550/000
1	31/07/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	2 563,76	2 563,76	C	

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

- Die hele reël moet korrek wees om een punt te verdien. Dit sluit belasting in, tensy daar 'n regmerkie langs 'n rekening of 'n bedrag is.
- -2 indien verwerking in die verkeerde joernaal gedoen is.
- -1 vir verkeerde tydperk en datum.
- Indien die student nie BTW-verwerking gebruik het nie, ken SLEGS punte toe vir bedrae wat BTW uitsluit. [13]

2.8 Kontantbetalingsjoernaal

Prepared by: Educational Pack

CB 1 Payments batch listing for user 123 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	01/07/2022	S	PRO -Pro Construction	PAY1	Settlement of opening balance		00	3 500,00	3 500,00	D	8400/000
1	15/07/2022	G	4600/000-Telephone	PAY2	CellPro - Cell phone account		15	1 073,53	1 234,56	D	8400/000
1	15/07/2022	G	5400/000-Drawings	PAY2	CellPro - Owners account		00	567,89	567,89	D	8400/000
1	21/07/2022	G	6300/010-Office Equipment: Cost	PAY3	Brilliant Traders - Office desks		17	15 952,67	18 345,57	D	8400/000
1	23/07/2022	G	3050/000-Advertising & Promotions	PAY4	Sunday Times - Advert for contractor		15	2 066,03	2 375,94	D	8400/000
1	27/07/2022	G	3500/000-Refreshments	PAY5	On Point - Tea for staff kitchen		00	312,00	312,00	D	8400/000
1	31/07/2022	S	AME -AMED R & W	PAY6	Payment on account		00	4 750,00	4 750,00	D	8400/000
1	01/07/2022	S	PRO -Pro Construction	PAY1	Discount		15	217,39	250,00	D	2700/000
1	31/07/2022	x G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	31 085,96	31 085,96	C	
1	31/07/2022	x G	2700/000-Discount Received	ZContras	Generated Discount - ZContras		00	217,39	217,39	C	2700/000
1	31/07/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	2 831,23	2 831,23	D	

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

- Die hele reël moet korrek wees om een punt te verdien. Dit sluit belasting in, tensy daar 'n regmerkie langs 'n rekening of 'n bedrag is.
- -2 indien verwerking in die verkeerde joernaal gedoen is.
- -1 vir verkeerde tydperk en datum.
- Indien die student nie BTW-verwerking gebruik het nie, ken SLEGS punte toe vir bedrae wat BTW uitsluit.

[12]
[120]

TOTAAL AFDELING B: 120

AFDELING C

VRAAG 3

3.1 3.1.1

Prepared by: Educational Pack

CB 1 Receipts batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	05/07/2022	G	5100/000-Share Capital	BDS4	R145 D Tielings		00	250 000,00	250 000,00	C	8400/000
1	14/07/2022	C	Z99 -Cash Sales	BDS5	CRR401		00	1 095,47	1 095,47	C	8400/000
1	19/07/2022	G	2750/000-Interest Received	BDS5	R146 L van Zyl		00	9 130,43	9 130,43	C	8400/000
1	27/07/2022	C	002 -Hardy Yin	BDS6	R147		00	11 000,72	11 000,72	C	8400/000
1	30/07/2022	C	001 -Alibaba Ltd	BDS6	R148		00	2 006,89	2 006,89	C	8400/000
1	07/07/2022	G	5100/000-Share Capital	DD001	Bank statement - Additional Capital		00	25 000,00	25 000,00	C	8400/000
1	08/07/2022	C	003 -Alice Co Ltd	DD002	Bank statement - Settlement of acc		00	1 000,00	1 000,00	C	8400/000
1	22/07/2022	G	2900/000-Commission Received	DD003	Bank statement - Sure Tools		15	2 209,57	2 541,00	C	8400/000
1	28/07/2022	G	5500/000-Truly Bank (9%)	DD004	Bank statement - Loan received		00	50 000,00	50 000,00	C	8400/000
1	08/07/2022	C	003 -Alice Co Ltd	DD002	Discount		15	107,79	123,96	C	3550/000
1	30/07/2022	x G	8400/000-Bank	ZContras	Generated CB 1 Receipts		00	351 774,51	351 774,51	D	
1	30/07/2022	x G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras		00	107,79	107,79	D	3550/000
1	31/07/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	315,26	315,26	C	

Korrekte datumvolgorde✓

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

- -1 indien dit in die verkeerde joernaal aangeteken is.
- Die bedrag, belastingrekening moet korrek wees vir 'n punt per reël tensy anders aangedui is. (12)

3.1.2

Prepared by: Educational Pack

CB 1 Payments batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	01/07/2022	G	7300/000-Fixed Deposit: ABC Bank	217	ABC Bank		00	75 000,00	75 000,00	D	8400/000
1	04/07/2022	G	3100/000-Audit Fees	218	LPM Auditors		15	4 802,17	5 522,50	D	8400/000
1	07/07/2022	G	6200/010-Motor Vehicles - @ Cost	219	MOKO Motors		17	219 586,96	252 525,00	D	8400/000
1	15/07/2022	S	M001 -Mesa Suppliers	220	Settlement		00	580,93	580,93	D	8400/000
1	21/07/2022	S	B001 -Bargain House	221	Settle invoice		00	4 217,15	4 217,15	D	8400/000
1	25/07/2022	G	3350/000-Consulting Fees	222	PLM Consultance		15	434,78	500,00	D	8400/000
1	30/07/2022	G	8410/000-Petty Cash	223	Cash		00	252,71	252,71	D	8400/000
1	31/07/2022	S	E001 -El Paso (Pty)	224	Settle account		00	11 450,00	11 450,00	D	8400/000
1	06/07/2022	G	4400/000-Salaries & Wages	PAY09	Bank statement - Nomsa Mali Salary		00	6 000,00	6 000,00	D	8400/000
1	09/07/2022	G	4550/000-Subscriptions	PAY10	Bank statement - Subscription		15	259,99	298,99	D	8400/000
1	12/07/2022	G	3200/000-Bank Charges	BS0101	Bank statement - Cash handling fees		15	108,60	124,89	D	8400/000
1	29/07/2022	G	3200/000-Bank Charges	BS0102	Bank statement - Service fee		15	30,74	35,35	D	8400/000
1	30/07/2022	S	T001 -Tulsa Distributors	PAY11	Bank statement - Selltement of acc		00	3 100,00	3 100,00	D	8400/000
1	30/07/2022	S	T001 -Tulsa Distributors	PAY11	Discount		15	94,91	109,15	D	2700/000
1	31/07/2022	x G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	359 607,52	359 607,52	C	
1	31/07/2022	x G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	94,91	94,91	C	2700/000
1	31/07/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	33 769,25	33 769,25	D	

Korrekte datumvolgorde✓

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

- -1 indien dit in die verkeerde joernaal aangeteken is.
- Die bedrag en die rekening moet korrek wees vir 'n punt per reël.
- Aanvaar verskillende verwysingsmetodes vir bankkoste solank dit logies is. (14)

3.1.3

Prepared by: Educational Pack

Reconciliation Output : Cash Book 1 - 8400/000 - Bank

Closing Balance As Per Bank Statement			-3 551,19	
Less Outstanding CB 1 Payments :				
221	21/07/2022	Settle invoice	4 217,15	
223	30/07/2022	Cash	252,71	
224	31/07/2022	Settle account	11 450,00	
Sub Total			15 919,86	CR
Plus Outstanding CB 1 Receipts :				
BDS6	27/07/2022	R147	13 007,61	
Sub Total			13 007,61	DR
Reconciled Bank Balance			-6 463,44	
Computer Bank Balance As At 31/07/2022			-6 463,44	
Diff			0,00	

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

(9)

3.2

Prepared by: Educational Pack

General Journal batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
1	31/07/2022	G	3350/000-Consulting Fees	M7/1	Correction of error		500,00		3100/000
1	31/07/2022	G	6200/010-Motor Vehicles - @ Cost	M7/2	M Midlane contributed vehicle		375 000,00		5100/000
1	31/07/2022	G	3100/000-Audit Fees	M7/1	Correction of error			500,00	3100/000
1	31/07/2022	G	5100/000-Share Capital	M7/2	M Midlane contributed vehicle			375 000,00	5100/000

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

(9)

Prepared by: Educational Pack

Bad Debts Journal batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	31/07/2022	C	004 -H & H Traders	M7/3	Written off as irrecovereable		16	5 933,35	6 823,35	C	3150/000
1	31/07/2022	G	9500/000-Vat / Tax Control Account	ZContras	M7/3 - Tax entry		00	890,00	890,00	D	
1	31/07/2022	G	3150/000-Bad Debts	M7/3	Written off as irrecovereable		00	5 933,35	5 933,35	D	3150/000

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

- Indien in die algemene joernaal verwerk is, sien die response na maar moenie die punt vir slegte skuld toeken nie. (7)

3.3 3.3.1

Prepared by: Educational Pack

Inventory Valuation using Average Cost as at 31/07/2022

Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
B01	Battens	002	Each	32	9,76	312,32
C02	Cement	002	50KG	53	31,10	1 648,30
G03	Garage door	002	Each	4	2 209,52	8 838,08
PO4	Purlins	002	P/m	35	9,17	320,95
R05	Rafters	002	P/m	10	18,83	188,30
R08	Roman roofing tiles	002	Piec	200	9,86	1 972,00
T06	Thermo Insulation	002	Each	18	146,11	2 629,98
W07	Waterproofing	002	5L	13	105,98	1 377,74
TOTAL OF SELECTED RANGE						17 287,67

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

(3)

3.3.2

✓ ✓ Prepared by: Educational Pack

Trial Balance : 01/07/2022 to 31/07/2022

Last Year	Account		DR	CR
-19 915,19	1000/000	Sales		
7 401,51	2000/000	Cost of Sales		
0,00	2700/000	Discount Received for Cash		94,91
0,00	2750/000	Interest Received		9 130,43
0,00	2900/000	Commission Received		2 209,57
0,00	3100/000	Audit Fees	4 302,17	
0,00	3150/000	Bad Debts	5 933,35	
0,00	3200/000	Bank Charges	139,34	
260,87	3300/000	Computer repairs		
0,00	3350/000	Consulting Fees	934,78	
0,00	3550/000	Discount Allowed for Cash	107,79	
1 869,57	4200/000	Printing & Stationery		
0,00	4400/000	Salaries & Wages	6 000,00	
0,00	4550/000	Subscriptions	259,99	
-10 383,24		Nett Loss		6 242,51
0,00			17 677,42	17 677,42
-10 383,24		Nett Loss	6 242,51	
0,00	5100/000	Share Capital		650 000,00 ☑
0,00	5500/000	Truly Bank (9%)		50 000,00 bywerking
	6200/000	Motor Vehicles - Net Value		
0,00	6200/010	Motor Vehicles - @ Cost	594 586,96	
	6250/000	Computer Equipment - Net Value		
7 826,09	6250/010	Computer Equipment - @ Cost		
0,00	7300/000	Fixed Deposit: ABC Bank	75 000,00	
24 153,23	8000/000	Customer Control Account		22 050,39
0,00	8400/000	Bank		7 833,01
0,00	8410/000	Petty Cash	252,71	
-19 961,75	9000/000	Supplier Control Account	19 457,23	
-383,58	9500/000	Vat / Tax Control Account	34 343,99	
-1 250,75	9990/000	Opening Balance / Suspense Account		
0,00			729 883,40	729 883,40

✓ Inkomstestaat eerste
✓ Geen nul-items nie
✓ Moenie beginsaldo's insluit nie **(6)**

[60]

TOTAAL AFDELING C: 60
GROOTTOTAAL: 200

Kopiereg voorbehou