higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

# NASIENRIGLYN

## NASIONALE SERTIFIKAAT

## GEREKENARISEERDE FINANSIËLE STELSELS N4

## 19 NOVEMBER 2018

**Hierdie nasienriglyn bestaan uit 29 bladsye.**

Kopiereg voorbehou

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:17 Page: 1

Prepared by: Educational Pack

Customer Age Analysis for Monthly Customers as at 31/03/2017

| Name | | 120+ Days | 90 Days | 60 Days | 30 Days | Current | Total Due |
|---|---|---|---|---|---|---|---|
| C001 - Domesle C | * | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C002 - Rameposa G | * | 0.00 | 0.00 | 0.00 | 1,234.56 | 0.00 | 1,234.56 |
| C003 - Mcombring NE | * | 0.00 | 0.00 | 0.00 | 0.00 | 5,531.50 | 5,531.50 |
| Z99 - Cash Sales | * | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals : | | 0.00 | 0.00 | 0.00 | 1,234.56 | 5,531.50 | 6,766.06 |
| PERCENTAGE : | | 0.00% | 0.00% | 0.00% | 18.25% | 81.75% | 100.00% |
| GRAND TOTALS : | | | | | | | 6,766.06 |

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

3

**3**

Educational No: BASKET MARKING GUIDELINE

16/02/2017 07:56 Page: 1

Prepared by: Educational Pack

Inventory Journal Batch Report for user student - in Period 12 Last Year

| Inventory Code / Description | Narration / Project | Curr Cost | Date / Unit Cost | Reference / New Cost | Curr Qty / GL Acc | Adj Qty By / Adj Value By | New Qty / Line Value |
|---|---|---|---|---|---|---|---|
| DCD Drappier & Chocolate Delight | Opening Balance | 404.83 | 28/02/2017 404.83 | IJ1201 404.83 | | 4 | 4 1,619.32 |
| DPT Dom Perignon & Truffles | Opening Balance | 866.50 | 28/02/2017 866.50 | IJ1202 866.50 | | 6 | 6 5,199.00 |
| GST Giant Statement Wine | Opening Balance | 833.17 | 28/02/2017 833.17 | IJ1203 833.17 | | 8 | 8 6,665.36 |
| MCC Moet & Chandon Champagne | Opening Balance | 344.83 | 28/02/2017 344.83 | IJ1204 344.83 | | 10 | 10 3,448.30 |
| PCD Prosecco & Cookies Duo | Opening Balance | 159.83 | 28/02/2017 159.83 | IJ1205 159.83 | | 8 | 8 1,278.64 |
| RWF Red Wine & Fruit | Opening Balance | 1,666.50 | 28/02/2017 1,666.50 | IJ1206 1,666.50 | | 6 | 6 9,999.00 |
| VCC Veuve Clicquot Champagne | Opening Balance | 404.83 | 28/02/2017 404.83 | IJ1207 404.83 | | 4 | 4 1,619.32 |
| TOTAL: | | | | | | | 29,828.94 |

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

8 ÷ 2 = 4

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

Educational No: BASKET MARKING GUIDELINE
PO Box 781893
Sandton
2146
South Africa

**Supplier Invoice** – 1 Document

| | |
|---|---|
| Date | 06/03/2017 – 2 Date |
| Page | 1 |
| Document No | SI13 |

Arra

Deliver to

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code |
|---|---|---|---|---|
| A001 ✓ | AR001 ✓ | N | | Exclusive |

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| DCD | Drappier & Chocolate Delight | 2 | Pack | 404.83 | | 14.00% | 809.66 ✓ |
| CTC | Champagne, Truffles & Chocolates | 4 | Pack | 169.83 | | 14.00% | 679.32 ✓ |
| PCD | Prosecco & Cookies Duo | 6 | Pack | 195.38 | | 14.00% | 1,172.28 ✓ |

– 2 Tax (invoices)

7

Early Payment Terms:
✓ 5% within 30 days from period end
2,593.93 until 30/04/2017

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 2,661.26 |
| Discount @ ✓ 10.00% | 266.13 |
| Amount Excl Tax | 2,395.13 |
| Tax | 335.32 |
| Total | 2,730.45 |

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**Supplier Invoice**

| | |
|---|---|
| Date | 14/03/2017 |
| Page | 1 |
| Document No | SI14 |

Dukar

Deliver to

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code | |
|---|---|---|---|---|---|
| D002 ✓ | D1701 ✓ | N | | | Exclusive |

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| DPT | Dom Perignon & Truffles | 8 | Pack | 888.50 | | 14.00% | 7,108.00 ✓ |
| MCC | Moet & Chandon Champagne | 10 | Pack | 334.83 | | 14.00% | 3,348.30 ✓ |

6

✓ Early Payment Terms:
15% within 7 days from period end
9,372.24 until 07/04/2017

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 10,456.30 |
| Discount @ ✓7.50% | 784.22 |
| Amount Excl Tax | 9,672.08 |
| Tax | 1,354.10 |
| Total | 11,026.18 |

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**Supplier Invoice**

| | |
|---|---|
| Date | 22/03/2017 |
| Page | 1 |
| Document No | SI15 |

Florence

Deliver to

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code |
|---|---|---|---|---|
| F003 ✓ | F0301 ✓ | N | | Exclusive |

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| RWF | Red Wine & Fruit | 3 | Pack | 1,666.50 | | 14.00% | 4,999.50 ✓ |
| VCC | Veuve Clicquot Champagne | 6 | Pack | 440.83 | ✓ | 14.00% | 2,644.98 ✓ |
| GST | Giant Statement Wine | 9 | Pack | 883.17 | 2.50 | 14.00% | 7,749.82 ✓ |

accept if discount is not entered

8

21

✓ Early Payment Terms:
2.5% within 60 days from period end
16,255.23 until 30/05/2017

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 15,394.30 |
| Discount @ ✓ 5.00% | 769.71 |
| Amount Excl Tax | 14,624.59 |
| Tax | 2,047.44 |
| Total | 16,672.03 |

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**Return & Debit** – 1 Document

Date 11/03/2017 – 2 Date

Page 1

Document No DN31 ✓

Arra

Deliver to

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code | |
|---|---|---|---|---|---|
| A001 ✓ | AR001 ✓ | N | | | Exclusive |

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| DCD | Drappier & Chocolate Delight<br>✓ Not ordered | 1 | Pack | 404.83 | | 14.00% | 404.83 ✓ |

– 2 Tax (debit notes)

0

6

Not ordered

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 404.83 |
| Discount @ ✓ 10.00% | 40.48 |
| Amount Excl Tax | 364.35 |
| Tax | 51.01 |
| Total | 415.36 |

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**Return & Debit**

Date 28/03/2017

Page 1

Document No DN32

Florence

Deliver to

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code |
|---|---|---|---|---|
| F003 ✓ | F0301 ✓ | N | | Exclusive |

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| RWF | Red Wine & Fruit<br>✓Must be truffles | 1 | Pack | 1,666.50 | | 14.00% | 1,666.50 ✓ |
| GST | Giant Statement Wine<br>✓2 Bottles not included | 2 | Pack | 883.17 | 2.50 | 14.00% | 1,722.18 ✓ |

6

7

13

RWF- must be truffles
GST - 2 bottles not included

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 3,388.68 |
| Discount @ ✓ 5.00% | 169.43 |
| Amount Excl Tax | 3,219.25 |
| Tax | 450.70 |
| Total | 3,669.95 |

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**Tax Invoice** — 1 Document

Date 03/03/2017 — 2 Date

Page 1

Document No TI301 ✓

Cash Sales

Deliver to
PK Mbonga
9 Penguin Drive ✓
SIMON'S TOWN
7975

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

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| CTC | Champagne, Truffles & Chocolates | 4 | Pack | 382.12 ✓ | | 14.00% | 1,528.48 ✓ |
| DPT | Dom Perignon & Truffles | 2 | Pack | 1,949.63 | | 14.00% | 3,899.26 ✓ |
| GST | Giant Statement Wine | 1 | Pack | 1,874.63 | | 14.00% | 1,874.63 ✓ |

— 2 Tax (tax invoices)

9

Thank you for your continuous support. ✓ Cash only

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 7,302.37 |
| Discount @ ✓ 10.00% | 730.24 |
| Amount Excl Tax | 6,572.13 |
| Tax | 920.10 |
| Total | 7,492.23 |

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South Africa

**Tax Invoice**

| | |
|---|---|
| Date | 09/03/2017 |
| Page | 1 |
| Document No | TI302 |

Mcombring NE
PO Box 32
CHATSWORTH ✓
7353

Deliver to
15 6th Avenue
CHATSWORTH ✓
7354

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code |
|---|---|---|---|---|
| C003 ✓ | | N | 258369147 ✓ | Exclusive |

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| VCC | Veuve Clicquot Champagne | 3 | Pack | 910.87 | | 14.00% | 2,732.61 ✓ |
| MCC | Moet & Chandon Champagne | 2 | Pack | 775.88 | | 14.00% | 1,551.76 ✓ |
| PCD | Prosecco & Cookies Duo | 1 | Pack | 359.63 | | 14.00% | 359.63 ✓ |
| COU | Courier | 106 | P/km | 5.25 | | 14.00% | 556.50 ✓ |

11

Please visit us soon. ✓
↓
credit sales only
Received in good order

Signed_____ Date_____

Early Payment Terms:
✓ 15% within 7 days from period end
4,796.94 until 07/04/2017

| | |
|---|---|
| Sub Total | 5,200.50 |
| Discount @ ✓ 7.50% | 348.30 |
| Amount Excl Tax | 4,852.20 |
| Tax | 679.30 |
| Total | 5,531.50 |

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**Tax Invoice**

| | |
|---|---|
| Date | 15/03/2017 |
| Page | 1 |
| Document No | TI303 |

Domestic C

Deliver to

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

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| DCD | Drappier & Chocolate Delight | 1 | Pack | 910.88 | | 14.00% | 910.88 ✓ |
| GST | Giant Statement Wine | 3 | Pack | 1,874.63 | | 14.00% | 5,623.89 ✓ |
| RWF | Red Wine & Fruit | 2 | Pack | 3,749.63 | | 14.00% | 7,499.26 ✓ |

6

Please visit us soon.

Early Payment Terms:
✓ 10% within 14 days from period end
13,678.98 until 14/04/2017

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 14,034.03 |
| Discount @ ✓ 5.00% | 701.69 |
| Amount Excl Tax | 13,332.34 |
| Tax | 1,866.53 |
| Total | 15,198.87 |

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Sandton
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South Africa

**Tax Invoice**

Date 27/03/2017

Page 1

Document No TI304

Cash Sales

Deliver to
H Tyalisi
36 Plain Street ✓
DARLING
7345

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

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| VCC | Veuve Clicquot Champagne | 2 | Pack | 910.87 | | 14.00% | 1,821.74 |
| MCC | Moet & Chandon Champagne | 4 | Pack | 775.88 | | 14.00% | 3,103.52 |
| COU | Courier | 134 | P/km | 5.25 | | 14.00% | 703.50 |

✓✓

6

32

Thank you for your continuous support.

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 5,628.76 |
| Discount @ ✓ 10.00% | 492.52 |
| Amount Excl Tax | 5,136.24 |
| Tax | 719.07 |
| Total | 5,855.31 |

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South Africa

**Credit Note** – 1 Document

Date 10/03/2017 – 1 Date

Page 1

Document No CN3

Cash Sales

Deliver to
PK Mbenga
9 Penguin Drive ✓
SIMON'S TOWN
7975

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code |
|---|---|---|---|---|
| Z99 ✓ | TI301 ✓ | N | | Exclusive |

| Code | Description | Quantity | Unit | Unit Price | Disc% | Tax | Nett Price |
|---|---|---|---|---|---|---|---|
| CTC | Champagne, Truffles & Chocolates | 4 | Pack | 382.12 | | 14.00% | 1,528.48 ✓ |
| | ✓Should be Moet & Chandon Champagne | | | | | | |
| GST | Giant Statement Wine | 1 | Pack | 1,874.63 | | 14.00% | 1,874.63 ✓ |
| | ✓Wrong address | | | | | | |

8 8

CTC - should be Moet & Chandon Champagne
GST - wrong address

Received in good order

Signed_____ Date_____

| | |
|---|---|
| Sub Total | 3,403.11 |
| Discount @ ✓ 10.00% | 340.31 |
| Amount Excl Tax | 3,062.80 |
| Tax | 428.79 |
| Total | 3,491.59 |

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Educational No: BASKET MARKING GUIDELINE 16/02/2017 11:21 Page: 1

Prepared by: Educational Pack

-2 if entered exclusively

Suppliers Journal batch listing for user student - Pre Update Printout

| Per | Date | GCS | Account | Reference | Description | Projec | Tx | Exclusive | Inclusive | | Contra |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 30/03/2017 | S | D004 -Delaire | D3003 | 5 Chrystal chandeliers | | 05 | 13,500.00 | 15,390.00 | C | 6300/010 |
| 1 | 30/03/2017 | S | D004 -Delaire | D3003 | 1 Cash register | | 05 | 5,850.00 | 6,669.00 | C | 6300/010 |
| 1 | 30/03/2017 | S | D004 -Delaire | D3003 | 5 Thermal tally rolls | | 01 | 255.08 | 290.79 | C | 4200/000 |
| 1 | 30/03/2017 | G | 9500/000-Vat / Tax Control Account | ZContras | D3003 - Tax entry | | 00 | 1,890.00 | 1,890.00 | D | |
| 1 | 30/03/2017 | G | 6300/010-Office Equipment - @ Cost | D3003 | 5 Chrystal chandeliers | | 00 | 13,500.00 | 13,500.00 | D | 6300/010 |
| 1 | 30/03/2017 | G | 9500/000-Vat / Tax Control Account | ZContras | D3003 - Tax entry | | 00 | 819.00 | 819.00 | D | |
| 1 | 30/03/2017 | G | 6300/010-Office Equipment - @ Cost | D3003 | 1 Cash register | | 00 | 5,850.00 | 5,850.00 | D | 6300/010 |
| 1 | 30/03/2017 | G | 9500/000-Vat / Tax Control Account | ZContras | D3003 - Tax entry | | 00 | 35.71 | 35.71 | D | |
| 1 | 30/03/2017 | G | 4200/000-Printing & Stationery | D3003 | 5 Thermal tally rolls | | 00 | 255.08 | 255.08 | D | 4200/000 |

End of Report

-2 Description

-1 Print with contra

12

Educational No: BASKET MARKING GUIDELINE 16/02/2017 11:25 Page: 1

Prepared by: Educational Pack

Supplier Allowances batch listing for user student - Pre Update Printout

| Per | Date | GCS | Account | Reference | Description | Projec t | Tx | Exclusive | Inclusive | | Contra |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 31/03/2017 | S | D004 -Delaire | D3003 | 1 Chrys Chand - missing chrystals | | 05 | 2,700.00 | 3,078.00 | D | 6300/010 |
| 1 | 31/03/2017 | S | D004 -Delaire | D3003 | 1 Extra thermal tally roll included | | 01 | 51.02 | 58.16 | D | 4200/000 |
| 1 | 31/03/2017 | G | 9500/000-Vat / Tax Control Account | ZContras | D3003 - Tax entry | | 00 | 378.00 | 378.00 | C | |
| 1 | 31/03/2017 | G | 6300/010-Office Equipment - @ Cost | D3003 | 1 Chrys Chand - missing chrystals | | 00 | 2,700.00 | 2,700.00 | C | 6300/010 |
| 1 | 31/03/2017 | G | 9500/000-Vat / Tax Control Account | ZContras | D3003 - Tax entry | | 00 | 7.14 | 7.14 | C | |
| 1 | 31/03/2017 | G | 4200/000-Printing & Stationery | D3003 | 1 Extra thermal tally roll included | | 00 | 51.02 | 51.02 | C | 4200/000 |

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

— 1 Date

— 1 Print with contra

9

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:05 Page: 1

Prepared by: Educational Pack

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

-2 entered exclusively

| Per | Date | GCS | Account | Reference | Description | Projec | Tx | Exclusive | Inclusive | | Contra |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 06/03/2017 | * G | 3050/000-Advertising & Promotions | 031 | Paarl Media - wine maker | | 01 | 573.96 | ✓ 654.32 | D | 8400/000 |
| 1 | 08/03/2017 | * G | 4400/000-Salaries & Wages | 032 | Cash - weekly wages | | 00 | 3,500.00 | ✓3,500.00 | D | 8400/000 |
| 1 | 14/03/2017 | S | A001 -Arra | 033 | Settlement of account | | 00 | 2,199.34 | ✓2,199.34 | D | 8400/000 |
| 1 | 16/03/2017 | * G | 4600/000-Telephone & Fax | 034 ✓ | Telkom | | 01 | 1,754.39 | ✓2,000.00 | D | 8400/000 |
| 1 | 16/03/2017 | * G | 5400/000-Drawings | 034 | Telkom - telephone | | 00 | 345.67 | ✓ 345.67 | D | 8400/000 |
| 1 | 22/03/2017 | C | Z99 -Cash Sales | 035 | PK Mbonga | | 00 | 3,491.59 | ✓ 3,491.59 | D | 8400/000 |
| 1 | 28/03/2017 | * G | 4250/000-Rates & Taxes | 036 | Rawsonville Municipality | | 00 | 3,210.12 | ✓3,210.12 | D | 8400/000 |
| 1 | 31/03/2017 | S | D004 -Delaire | 037 | Full payment of account | | 00 | 18,252.95 | ✓18,252.95 | D | 8400/000 |
| 1 | 31/03/2017 | G | 8410/000-Petty Cash | 038 | Cash - restore imprest amount | | 00 | 817.88 | ✓ 817.88 | D | 8400/000 |
| 1 | 07/03/2017 | * G | 3200/000-Bank Charges | BS013/02 | BGC Bank - administration fee | | 01 | 44.94 | ✓ 51.23 | D | 8400/000 |
| 1 | 11/03/2017 | * G | 6200/010-Motor Vehicles - @ Cost | BS013/03 | Rawsonville Motors - delivery vehicl | | 05 | 109,649.12 | ✓125,000.00 | D | 8400/000 |
| 1 | 24/03/2017 | * G | 3200/000-Bank Charges | BS013/02 ✓ | BGC Bank - service fee | | 01 | 108.29 | ✓ 123.45 | D | 8400/000 |
| 1 | 25/03/2017 | * G | 3650/000-Electricity & Water | BS013/04 | Montagu Municipality | | 01 | 866.36 | ✓987.65 | D | 8400/000 |
| 1 | 28/03/2017 | * G | 3200/000-Bank Charges | BS013/02 | BGC - internet fee | | 01 | 86.63 | ✓ 98.76 | D | 8400/000 |
| 1 | 31/03/2017 | * G | 4400/000-Salaries & Wages | BS013/05 | R Dornback | | 00 | 12,345.67 | ✓12,345.67 | D | 8400/000 |
| 1 | 31/03/2017 | * G | 3200/000-Bank Charges | BS013/06 | BGC - tax levy | | 00 | 65.43 | ✓65.43 | D | 8400/000 |
| 1 | 31/03/2017 | * G | 2950/000-Interest on current account | BS013/07 | BGC Bank | | 00 | 98.76 | ✓98.76 | D | 8400/000 |
| 1 | 14/03/2017 | S | A001 -Arra | 033 | Discount | | 01 | 101.54 | ✓✓ 115.76 | D | 2700/000 |
| 1 | 31/03/2017 | S | D004 -Delaire | 037 | Discount | | 01 | 842.70 | ✓✓ 960.68 | D | 2700/000 |
| 1 | 31/03/2017 | x G | 8400/000-Bank | ZContras | Generated CB 1 Payments | | 00 | 173,242.82 | 173,242.82 | C | |
| 1 | 31/03/2017 | x G | 2700/000-Discount Received for Cash | ZContras | Generated Discount - ZContras | | 00 | 944.24 | 944.24 | C | 2700/000 |
| 1 | 31/03/2017 | x G | 9500/000-Vat / Tax Control Account | ZContras | ZContras - Tax entry | | 00 | 15,699.53 | 15,699.53 | D | |

-2 Tax (ignore discount)

End of Report

-2 Date

-2 Description

-1 Print with contra

Accept 645.32 cheque 031 if Bank Reconciliation is not printed. 24

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:05 Page: 1

Prepared by: Educational Pack

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

| Per | Date | GCS | Account | Reference | Description | Projec | Tx | Exclusive | Inclusive | | Contra |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 01/03/2017 | G | 5100/000-Capital | BDS1/1 | R010 - I Stein | | 00 | 50,000.00 | 50,000.00 | C | 8400/000 |
| 1 | 03/03/2017 | C | Z99 -Cash Sales | BDS1/1 | CRR 011 | | 00 | 7,492.23 | 7,492.23 | C | 8400/000 |
| 1 | 03/03/2017 | C | C001 -Domestic C | BDS1/1 | R011 - Settle account on 01/03/2017 | | 00 | 2,311.02 | 2,311.02 | C | 8400/000 |
| 1 | 10/03/2017 | * G | 2960/000-Rent Received | BDS2/1 | R012 - S Walker | | 01 | 9,210.53 | 10,500.00 | C | 8400/000 |
| 1 | 24/03/2017 | C | C001 -Domestic C | BDS3/1 | R014 - Settle account | | 00 | 13,678.98 | 13,678.98 | C | 8400/000 |
| 1 | 27/03/2017 | C | Z99 -Cash Sales | BDS3/1 | CRR 012 | | 00 | 5,855.31 | 5,855.31 | C | 8400/000 |
| 1 | 01/03/2017 | * G | 7500/000-Investment Capitec (12.5% pa) | BS013/01 | Capitec | | 00 | 100,000.00 | 100,000.00 | C | 8400/000 |
| 1 | 03/03/2017 | C | C001 -Domestic C | BDS1/1 | Discount | | 01 | 225.25 | 256.78 | C | 3550/000 |
| 1 | 24/03/2017 | C | C001 -Domestic C | BDS3/1 | Discount | | 01 | 1,333.24 | 1,519.89 | C | 3550/000 |
| 1 | 27/03/2017 | x G | 8400/000-Bank | ZContras | Generated CB 1 Receipts | | 00 | 189,837.54 | 189,837.54 | D | |
| 1 | 27/03/2017 | x G | 3550/000-Discount Allowed for Cash | ZContras | Generated Discount - ZContras | | 00 | 1,558.49 | 1,558.49 | D | 3550/000 |
| 1 | 31/03/2017 | x G | 9500/000-Vat / Tax Control Account | ZContras | ZContras - Tax entry | | 00 | 1,071.29 | 1,071.29 | C | |

End of Report

-2 Date

-1 Tax (ignore discount)

-1 Print with contra

15

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:04 Page: 1

Prepared by: Educational Pack

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

| | | | |
|---|---|---|---|
| Closing Balance As Per Bank Statement | | | -37,981.06 ✓ |
| Less Outstanding CB 1 Payments : | | | |
| 033 | 14/03/2017 | Settlement of account | 2,199.34 |
| 035 | 22/03/2017 | PK Mbanga | 3,491.59 |
| 037 | 31/03/2017 | Full payment of account | 18,262.95 |
| 038 | 31/03/2017 | Cash - restore imprest amount | 817.88 |
| Sub Total | | | 24,761.76 CR |
| Plus Outstanding CB 1 Receipts : | | | |
| BDS1/1 | 01/03/2017 | CRR 011 | 59,803.25 |
| BDS3/1 | 24/03/2017 | CRR 012 | 19,534.29 |
| Sub Total | | | 79,337.54 DR |
| Reconciled Bank Balance | | | 16,594.72 |
| Computer Bank Balance As At 31/03/2017 | | | 16,594.72 ✓ |
| Diff | | | 0.00 |

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

4

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:18 Page: 1

Prepared by: Educational Pack

Cash Book Details - 01/03/2017 to 31/03/2017

| Date | Account | Name | Reference | Description | Tax | Amount |
|---|---|---|---|---|---|---|
| OPENING BALANCE FOR CASH BOOK 2 : ACCOUNT 8410/000 - PETTY CASH AS AT 01/03/2017 | | | | | | 0.00 |
| Cash Book 2 : Account 8410/000 - Petty Cash - CB 2 Payments ✓ | | | | | -2 Description | -2 Tax |
| 02/03/2017 | 4700/000 | Refreshments | PCV123 | RAW Store - tea, coffee, milk, sugar | 0.00 | ✓ -123.45 |
| 09/03/2017 | 4200/000 | Printing & Stationery | PCV124 ✓ | Worcester Stationers - printing pape | 12.13 | ✓ -98.76 |
| 16/03/2017 | 3600/000 | Donations | PCV125 | De Rust Hospice | 0.00 | ✓ -250.00 |
| 23/03/2017 | 4150/020 | Motor Vehicle - Repairs & Maint. | PCV126 | Montagu Motors - bus delivery vehicl | 42.45 | ✓ -345.67 |
| -2 Date | | | | | | |
| Total for Cash Book 2 : Account 8410/000 - Petty Cash - CB 2 Payments | | | | | 54.58 | -817.88 |
| CLOSING BALANCE FOR CASH BOOK 2 : ACCOUNT 8410/000 - PETTY CASH AS AT 31/03/2017 | | | | | | -817.88 |

| | RECEIPTS | PAYMENTS |
|---|---|---|
| Transactions Printed | 0.00 | 817.88 |
| Opening Balance | | |
| Closing Balance | 817.88 | |
| Total | 817.88 | 817.88 |

6

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

OR

Educational No: BASKET MARKING GUIDELINE 16/02/2017 11:37 Page: 1

Prepared by: Educational Pack

CB 2 Payments batch listing for user student - Pre Update Printout X

| Per | Date | GCS | Account | Reference | Description | Projec | Tx | Exclusive | Inclusive | | Contra |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 02/03/2017 | G | 4700/000-Refreshments | PCV123 | RAW Store - tea, coffee, milk, sugar | | 00 | 123.45 | ✓ 123.45 | D | 8410/000 |
| 1 | 09/03/2017 | G | 4200/000-Printing & Stationery | PCV124 ✓ | Worcester Stationers - printing pape | | 01 | 86.63 | ✓ 98.76 | D | 8410/000 |
| 1 | 16/03/2017 | G | 3600/000-Donations | PCV125 | De Rust Hospice | | 00 | 250.00 | ✓ 250.00 | D | 8410/000 |
| 1 | 23/03/2017 | G | 4150/020-Motor Vehicle - Repairs & Maint. | PCV126 | Montagu Motors - bus delivery vehicl | | 01 | 303.22 | ✓ 345.67 | D | 8410/000 |
| 1 | 23/03/2017 | x G | 8410/000-Petty Cash | ZContras | Generated CB 2 Payments | | 00 | 817.88 | 817.88 | C | |
| 1 | 31/03/2017 | x G | 9600/000-Vat / Tax Control Account | ZContras | ZContras - Tax entry | | 00 | 54.58 | 54.58 | D | |

-2 Date

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

-2 Tax

-1 Print with contra

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:08 Page: 1

Prepared by: Educational Pack

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

| Per | Date | GCS | Account | Reference | Description | Projec | Tx | Exclusive | Inclusive | | Contra |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 01/03/2017 | G | 2850/000-Bad Debts Recovered | M1/3 ✓ | R015 M Valashayi | | 04 ✓ | 3,032.26 | ✓ 3,456.78 | C | 8400/000 |
| 1 | 01/03/2017 | x G | 8400/000-Bank | ZContras | Generated CB 1 Receipts | | 00 | 3,456.78 | 3,456.78 | D | |
| 1 | 31/03/2017 | x G | 9500/000-Vat / Tax Control Account | ZContras | ZContras - Tax entry | | 00 | 424.52 | 424.52 | C | |

−1 Date

End of Report

Line transaction

−1 Print with contra

3

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:10 Page: 1

Prepared by: Educational Pack

Inventory Journal Batch Report for user student - in Period 01

| Inventory Code / Description | Narration / Project | Curr Cost | Date / Unit Cost | Reference / New Cost | Curr Qty / GL Acc | Adj Qty By / Adj Value By | New Qty / Line Value |
|---|---|---|---|---|---|---|---|
| VCC | Veuve Clicquot Champ | | 31/03/2017 | M2/3 | 5 | -2 ✓ | 3 |
| Veuve Clicquot Champagne | | 413.21 | 413.21 | 413.21 | | | -826.42 |
| MCC | Moet & Chandon Champ | | 31/03/2017 | M2/3 | 14 | -3 ✓ | 11 |
| Moet & Chandon Champagne | | 327.27 | 327.27 | 327.27 | | | -981.81 |
| TOTAL: | | | | | | | -1,808.23 |

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

2

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:13 Page: 1

Prepared by: Educational Pack

General Journal batch listing for user student - Pre Update Printout

| Per | Date | GCS | Account | Reference | Description | Projec t | Debit | Credit | Contra |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 31/03/2017 | G | 5400/000-Drawings ✓ | M2/3 ✓ | I Stein took inventory items | | 1,808.23 ✓ | | 2000/000 ✓ |
| 1 | 31/03/2017 | G | 8410/000-Petty Cash ✓ | M3/4 ✓ | Correction of error | | | 250.00 ✓ | 5400/000 ✓ |
| 1 | 31/03/2017 | G | 2000/000-Purchases | M2/3 | I Stein took inventory items | | | 1,808.23 | 2000/000 |
| 1 | 31/03/2017 | G | 5400/000-Drawings | M3/4 | Correction of error | | 250.00 | | 5400/000 |

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

– 1 Print with contra 7

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:14 Page: 1

Prepared by: Educational Pack

Inventory Valuation using Last Cost as at 31/03/2017 ✓

| Code | Description | Group | Unit | On Hand Including Unposted | Cost | Value |
|---|---|---|---|---|---|---|
| CTC | Champagne, Truffles & Chocolates | 002 | Pack | 4 | 152.85 | 611.39 |
| DCD | Drappier & Chocolate Delight | 002 | Pack | 4 | 364.35 | 1,457.39 |
| DPT | Dom Perignon & Truffles | 002 | Pack | 12 | 821.86 | 9,862.35 |
| GST | Giant Statement Wine | 002 | Pack | 12 | 818.04 | 9,816.43 |
| MCC | Moet & Chandon Champagne | 002 | Pack | 11 | 309.72 | 3,406.90 |
| PCD | Prosecco & Cookies Duo | 002 | Pack | 13 | 175.84 | 2,285.95 |
| RWF | Red Wine & Fruit | 002 | Pack | 6 | 1,583.18 | 9,499.05 |
| VCC | Veuve Clicquot Champagne | 002 | Pack | 3 | 418.79 | 1,256.37 |
| TOTAL OF SELECTED RANGE | | | | | | 38,195.82 ✓ |

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

2

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:15 Page: 1

Prepared by: Educational Pack

Stock Journal batch listing for user student - Pre Update Printout

| Per | Date | GCS | Account | Reference | Description | Projec | Debit | Credit | Contra |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 31/03/2017 | G | 7700/000-Trading Stock | M3/3 | Transfer of closing stock | | 38,195.82 | | 2020/000 |
| 1 | 31/03/2017 | G | 2020/000-Closing Stock | M3/3 | Transfer of closing stock | | | 38,195.82 | 2020/000 |

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

−1 Date

Line transaction

−1 Print with contra

3

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:18 Page: 1

Prepared by: Educational Pack

Customer Detailed Ledger by Entry Type 01/03/2017 to 31/03/2017

| Date | Reference | Project | Contra Acc. (if Available) | Description | Exclusive | Tax | Inclusive |
|---|---|---|---|---|---|---|---|
| Account : C001 - Domestic C | | | | | | | |
| Entry Type : 2 - CB 1 Receipts | | | | | | | |
| 03/03/2017 | BDS1/1 | | | R011 - Settle account on 01/03/2017 | -2,311.02 | | -2,311.02 |
| 03/03/2017 | BDS1/1 | | | Discount | -225.25 | -31.53 | -256.78 |
| 24/03/2017 | BDS3/1 | | | R014 - Settle account | -13,679.98 | | -13,679.98 |
| 24/03/2017 | BDS3/1 | | | Discount | -1,333.24 | -186.65 | -1,519.89 |
| Total for Entry Type : 2 - CB 1 Receipts | | | | | -17,549.49 | -218.18 | -17,767.67 |
| Entry Type : 6 - Customers Journal | | | | | | | |
| 15/03/2017 | TB3O | | | Tax Invoice | 13,332.34 | 1,866.53 | 15,198.87 |
| Total for Entry Type : 6 - Customers Journal | | | | | 13,332.34 | 1,866.53 | 15,198.87 |
| Total for Account : C001 - Domestic C | | | | | -4,216.15 | 1,648.35 | -2,567.80 |
| Grand Total : | | | | | -4,216.15 | 1,648.35 | -2,567.80 |

End of Report

2

Educational No: BASKET MARKING GUIDELINE

16/02/2017 12:19 Page: 1

Prepared by: Educational Pack

Supplier Master Listing

Acc D004
Name Delaire
Physical Address
23 Bath Street
MONTAGU
6720

Postal Address
PO Box 23
MONTAGU
6719

Telephone: 023 214 5678
Fax:
Contact: Dean Basson
Mobile Phone:
Email:
Type: B/F
Early Terms: 5
Normal Terms: 0
Tax Code: 0
Freight:

Blocked: No
Credit Limit: 25,000.00
Remittances: P
Currency Code: 0
EU Country:
No. of Notes: 0
Tax Mode: No Tax Type Default
Tax Reference: 794613285
Ship / Delivery:
Category: 0

End of Report

$8 \div 2 = 4$

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:20 Page: 1

Prepared by: Educational Pack

GL Detailed Ledger 01/03/2017 to 31/03/2017 ✓

| Date | Entry Type | Reference | Contra Acc. (If Avail) | Description | Debit | Credit | Cumulative |
|---|---|---|---|---|---|---|---|
| 9600/000 : Vat / Tax Control Account ✓ | | | | | | | |
| Opening Balance as at 01/03/2017 | | | | | 0.00 | | |
| 03/03/2017 | Customers Journal | ZContras | | Tax entry Tax Invoice | | 920.10 | -920.10 |
| 06/03/2017 | Suppliers Journal | ZContras | | Tax entry Supplier Invoice | 335.32 | | -584.78 |
| 09/03/2017 | Customers Journal | ZContras | | Tax entry Tax Invoice | | 679.30 | -1,264.08 |
| 10/03/2017 | Customers Allowances | ZContras | | Tax entry Credit Note | 428.79 | | -835.29 |
| 11/03/2017 | Supplier Allowances | ZContras | | Tax entry Return & Debit | | 51.01 | -886.30 |
| 14/03/2017 | Suppliers Journal | ZContras | | Tax entry Supplier Invoice | 1,354.10 | | 467.80 |
| 15/03/2017 | Customers Journal | ZContras | | Tax entry Tax Invoice | | 1,866.53 | -1,398.73 |
| 22/03/2017 | Suppliers Journal | ZContras | | Tax entry Supplier Invoice | 2,047.44 | | 648.71 |
| 27/03/2017 | Customers Journal | ZContras | | Tax entry Tax Invoice | | 719.07 | -70.36 |
| 28/03/2017 | Supplier Allowances | ZContras | | Tax entry Return & Debit | | 450.70 | -521.06 |
| 30/03/2017 | Suppliers Journal | ZContras | 9000/000 | D3003 - Tax entry | 1,890.00 | | 1,368.94 |
| 30/03/2017 | Suppliers Journal | ZContras | 9000/000 | D3003 - Tax entry | 819.00 | | 2,187.94 |
| 30/03/2017 | Suppliers Journal | ZContras | 9000/000 | D3003 - Tax entry | 35.71 | | 2,223.65 |
| 31/03/2017 | Supplier Allowances | ZContras | 9000/000 | D3003 - Tax entry | | 378.00 | 1,845.65 |
| 31/03/2017 | Supplier Allowances | ZContras | 9000/000 | D3003 - Tax entry | | 7.14 | 1,838.51 |
| 31/03/2017 | CB 2 Payments | ZContras | 8410/000 | ZContras - Tax entry | 54.58 | | 1,893.09 |
| 31/03/2017 | CB 1 Payments | ZContras | 8400/000 | ZContras - Tax entry | 15,699.53 | | 17,592.62 |
| 31/03/2017 | CB 1 Receipts | ZContras | 8400/000 | ZContras - Tax entry | | 1,071.29 | 16,521.33 |
| 31/03/2017 | CB 1 Receipts | ZContras | 8400/000 | ZContras - Tax entry | | 424.52 | 16,096.81 |
| Closing Balance as at 31/03/2017 | | | | | 16,096.81 | | |

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

2

Educational No: BASKET MARKING GUIDELINE 16/02/2017 12:22 Page: 1

−1 Date

Prepared by: Educational Pack

Trial Balance : 01/03/2017 to 31/03/2017

| Last Year | Account | | DR | CR |
|---|---|---|---|---|
| 0.00 | 1000/000 | Sales ✓ IS first | | 26,830.11 |
| 0.00 | 2000/000 | Purchases | 21,299.97 | |
| 0.00 | 2020/000 | Closing Stock | | 38,195.82 |
| 0.00 | 2700/000 | Discount Received for Cash | | 944.24 |
| 0.00 | 2850/000 | Bad Debts Recovered | | 3,032.26 |
| 0.00 | 2950/000 | Interest on current account | 98.76 | |
| 0.00 | 2960/000 | Rent Received ✓ | | 9,210.53 |
| 0.00 | 3050/000 | Advertising & Promotions | 573.96 | |
| 0.00 | 3200/000 | Bank Charges | 305.29 | |
| 0.00 | 3550/000 | Discount Allowed for Cash | 1,558.49 | |
| 0.00 | 3600/000 | Donations | 250.00 | |
| 0.00 | 3650/000 | Electricity & Water | 866.38 | |
| | 4150/000 | Motor Vehicle Expenses | | |
| 0.00 | 4150/020 | Motor Vehicle - Repairs & Maint. | 303.22 | |
| 0.00 | 4200/000 | Printing & Stationery | 290.69 | |
| 0.00 | 4250/000 | Rates & Taxes | 3,210.12 | |
| 0.00 | 4400/000 | Salaries & Wages | 15,845.67 | |
| 0.00 | 4600/000 | Telephone & Fax | 1,754.39 | |
| 0.00 | 4700/000 | Refreshments ✓ | 123.45 | |
| 0.00 | | Nett Profit | 31,732.59 | |
| 0.00 | | | 78,212.96 | 78,212.96 |
| 0.00 | | Nett Profit | | 31,732.59 |
| 0.00 | 5100/000 | Capital | | 50,000.00 |
| 0.00 | 5400/000 | Drawings | 2,403.90 | |
| | 6200/000 | Motor Vehicles - Net Value | | |
| 0.00 | 6200/010 | Motor Vehicles - @ Cost | 109,849.12 | |
| | 6300/000 | Office Equipment - Net Value | | |
| 0.00 | 6300/010 | Office Equipment - @ Cost | 16,650.00 | |
| 0.00 | 7500/000 | Investment: Capitec (12.5% pa) ✓ | | 100,000.00 |
| 0.00 | 7700/000 | Trading Stock | 38,195.82 | |
| 0.00 | 8000/000 | Customer Control Account | 6,766.05 | |
| 0.00 | 8400/000 | Bank | 20,051.50 | |
| 0.00 | 8410/000 | Petty Cash | | 250.00 |
| 0.00 | 9000/000 | Supplier Control Account | | 24,028.26 |
| 0.00 | 9500/000 | Vat / Tax Control Account | 16,096.81 | |
| 0.00 | 9990/000 | Opening Balance / Suspense Account | | 3,802.36 |
| 0.00 | | | 209,813.21 | 209,813.21 |

−1 Zero items

4

**[180]**

**TOTAAL VIR AFDELING A: 180**

EXAMINATION NUMBER (#) SECTION B Date: 16 February 2017

1.1 Value Added Tax ✓

1.2 VAT paid on items purchased and that can be claimed back from SARS. ✓✓

1.3 Zero-rated ✓

1.4 Organisations must supply proof of VAT payment either on the date an invoice is issued, or on the date tax is received from a customer, whichever is earlier. ✓✓ Organisations also claim input tax on taxable supplies for cash and credit when the tax invoice is received, whether payment has been made or not.

2.1 160 * 14% = 22.40 ✓

2.2 160 + 22.4 = 182.40 ✓

2.3 22.40 ✓

2.4 160.00 ✓

2.5 200 - 160 = 40.00 ✓

2.6 28 * 100 / 14 = 200.00 ✓

2.7 200 + 28 = 228.00 ✓

2.8 28 - 22.4 = 5.60 ✓

2.9 200 ✓

2.10 200 + 30 = 230.00 ✓

2.11 230 * 14% = 32.20 ✓

2.12 230 + 32.20 ✓

2.13 32.50 - 28.00 = 4.50 ✓

2.14 22.40 + 5.60 + 4.50 = 32.20 ✓

[20]

**TOTAAL VIR AFDELING B: 20**
**GROOTTOTAAL: 200**

Kopiereg voorbehou