

higher education & training

Department: Higher Education and Training REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N5

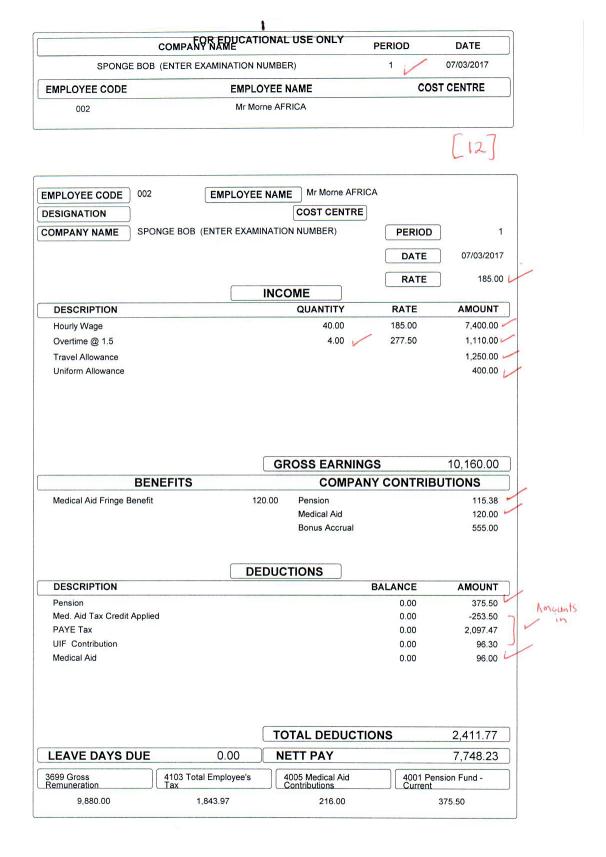
1 JUNE 2018

This marking guideline consists of 18 pages.

Please turn over

-2-COMPUTERISED FINANCIAL SYSTEMS N5

QUESTION 1



-3-COMPUTERISED FINANCIAL SYSTEMS N5

	СОМРА	NAME	ONAL USE ONLY	PERIOD	DATE
SPONGE	BOB (ENTER E			1	31/03/2017
EMPLOYEE CODE		EMPLO	YEE NAME	(COST CENTRE
001		Ms Cinder	ella SIMIKALO	/	
					[14]
EMPLOYEE CODE	001	EMPLOYEE	NAME Ms Cinder	ella SIMIKALO	
DESIGNATION		<u></u>	COST CEN	TRE	
COMPANY NAME	SPONGE BOB	(ENTER EXAMI	NATION NUMBER)	PERIC	1
				DAT	
					E 115.37
			INCOME	RAT	E 115.37
DESCRIPTION			QUANTITY	RATE	AMOUNT
Basic Salary					20,000.00 🛩
Overtime @ 1.5			6.00	173.05	1,038.30
Travel Allowance				35	10,000.00 -
Telephone Allowance					3,375.00
			GROSS EAR	NINGS	24 412 20
	BENEFITS				34,413.30
Medical Aid Fringe Be	nefit		СОМ	PANY CONTR	
		50	COM 0.00 Pension	PANY CONTR	
		50	0.00 Pension Medical Aid		652.45 650.00
		50	0.00 Pension		RIBUTIONS 652.45
			0.00 Pension Medical Aid Bonus Accru		652.45 650.00
DESCRIPTION			0.00 Pension Medical Aid		652.45 650.00
DESCRIPTION Pension			0.00 Pension Medical Aid Bonus Accru	al	652.45 652.45 500.00 1,500.00
	pplied		0.00 Pension Medical Aid Bonus Accru	BALANCE	652.45 500.00 1,500.00
Pension Med. Aid Tax Credit A PAYE Tax	pplied		0.00 Pension Medical Aid Bonus Accru	BALANCE 0.00 0.00 0.00	AMOUNT 500.00 1,500.00 -1,014.00 6,410.42
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution	pplied		0.00 Pension Medical Aid Bonus Accru	BALANCE 0.00 0.00 0.00 0.00 0.00	AMOUNT 500.00 1,500.00 -1,500.00 -1,014.00 6,410.42 148.72
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid	pplied		0.00 Pension Medical Aid Bonus Accru	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00	AMOUNT 500.00 1,500.00 1,500.00 -1,014.00 6,410.42 148.72 400.00
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution	pplied		0.00 Pension Medical Aid Bonus Accru	BALANCE 0.00 0.00 0.00 0.00 0.00	AMOUNT 500.00 1,500.00 -1,500.00 -1,014.00 6,410.42 148.72
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid	pplied		0.00 Pension Medical Aid Bonus Accru	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00	AMOUNT 500.00 1,500.00 1,500.00 -1,014.00 6,410.42 148.72 400.00
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid	pplied		0.00 Pension Medical Aid Bonus Accru	al BALANCE 0.00 0.00 0.00 0.00 0.00 0.00	AMOUNT 500.00 1,500.00 1,500.00 -1,014.00 6,410.42 148.72 400.00
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid			0.00 Pension Medical Aid Bonus Accru DUCTIONS	al BALANCE 0.00 0.00 0.00 0.00 0.00 0.00	RIBUTIONS 652.45 500.00 1,500.00 1,500.00 -1,014.00 6,410.42 148.72 400.00 600.00
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid Garnishee Order	JE	DE	0.00 Pension Medical Aid Bonus Accru DUCTIONS	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00	RIBUTIONS 652.45 500.00 1,500.00 -1,500.00 6,410.42 148.72 400.00 600.00 7,045.14 27,368.16 Pension Fund -
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid Garnishee Order	JE 4103 Tot Tax	0.00 al Employee's	0.00 Pension Medical Aid Bonus Accru DUCTIONS DUCTIONS TOTAL DEDU NETT PAY	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	RIBUTIONS 652.45 500.00 1,500.00 1,500.00 -1,014.00 6,410.42 148.72 400.00 600.00 7,045.14 27,368.16 Pension Fund - ant
Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid Garnishee Order LEAVE DAYS DU 3699 Gross Remuneration	JE 4103 Tot Tax	0.00	0.00 Pension Medical Aid Bonus Accru DUCTIONS UCTIONS TOTAL DEDU NETT PAY	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	RIBUTIONS 652.44 500.00 1,500.00 -1,500.00 -1,014.00 6,410.42 148.72 400.00 600.00 7,045.14 27,368.16 Pension Fund -

-4-COMPUTERISED FINANCIAL SYSTEMS N5

	COMPANY NAME	IONAL USE ONLY	PERIOD	DATE
SPONGE BO	B (ENTER EXAMINATION I	NUMBER)	1/	31/03/2017
EMPLOYEE CODE	EMPL	OYEE NAME	co	ST CENTRE
003	Mr Su	aab MARTIN		
	3 EMPLOYEI	E NAME Mr Suaab MA	RTIN	
DESIGNATION		COST CENTR	E	
COMPANY NAME SP	ONGE BOB (ENTER EXAM	INATION NUMBER)	PERIOD	1
	2	8		
			DATE	31/03/2017
	[INCOME	RATE	173.05
DESCRIPTION		QUANTITY	RATE	AMOUNT
Basic Salary		And an and a second sec		30,000.00
BCEA Leave Taken		2.00	83.06	166.13
Workshop refunds				6,600.00
Commission				1,800.00
Travel Expenses				500.00
Uniform Allowance				3,166.67
Uniform Allowance	NEEITS	GROSS EARNI		3,166.67
Uniform Allowance	ENEFITS	COMP	NGS ANY CONTRII	3,166.67 42,232.80 BUTIONS
Uniform Allowance BE Taxable Travel Expense	s 4			3,166.67 42,232.80 3UTIONS 440.00
Uniform Allowance	s 4	COMP/ 00.00 Pension		3,166.67 42,232.80 BUTIONS
Uniform Allowance BE Taxable Travel Expense	s 41 fit 4:	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual		3,166.67 42,232.80 3UTIONS 440.00 437.50
Uniform Allowance BE Taxable Travel Expense	s 41 fit 4:	COMP 00.00 Pension 37.50 Medical Aid		3,166.67 42,232.80 3UTIONS 440.00 437.50
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension	is 44	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual	ANY CONTRII BALANCE 0.00	3,166.67 42,232.80 3UTIONS 440.00 437.50 2,250.00 AMOUNT 580.00
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension Med. Aid Tax Credit Appl	is 44	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual	ANY CONTRII BALANCE 0.00 0.00	3,166.67 42,232.80 3UTIONS 440.00 437.50 2,250.00 2,250.00 AMOUNT 580.00 -810.00
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension Med. Aid Tax Credit Appl PAYE Tax	is 44	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual	ANY CONTRII BALANCE 0.00 0.00 0.00 0.00	3,166.67 42,232.80 3UTIONS 440.00 437.50 2,250.00 2,250.00 580.00 -810.00 6,351.63
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension Med. Aid Tax Credit Appl PAYE Tax UIF Contribution	is 44	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual	ANY CONTRII BALANCE 0.00 0.00 0.00 0.00 0.00	3,166.67 42,232.80 BUTIONS 440.00 437.50 2,250.00 2,250.00 AMOUNT 580.00 -810.00 6,351.63 148.72
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension Med. Aid Tax Credit Appl PAYE Tax	is 44	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual	ANY CONTRII BALANCE 0.00 0.00 0.00 0.00	3,166.67 42,232.80 3UTIONS 440.00 437.50 2,250.00 2,250.00 580.00 -810.00 6,351.63
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension Med. Aid Tax Credit Appl PAYE Tax UIF Contribution Medical Aid	is 44	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual	ANY CONTRII BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,166.67 42,232.80 BUTIONS 440.00 437.50 2,250.00 2,250.00 AMOUNT 580.00 -810.00 6,351.63 148.72 350.00
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension Med. Aid Tax Credit Appl PAYE Tax UIF Contribution Medical Aid	is 44	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual EDUCTIONS	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	3,166.67 42,232.80 3UTIONS 440.00 437.50 2,250.00 2,250.00 6,351.63 148.72 350.00 600.00
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension Med. Aid Tax Credit Appl PAYE Tax UIF Contribution Medical Aid	is 4i fit 4: DE	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	3,166.67 42,232.80 BUTIONS 440.00 437.50 2,250.00 2,250.00 AMOUNT 580.00 -810.00 6,351.63 148.72 350.00
Uniform Allowance BE Taxable Travel Expense Medical Aid Fringe Benef DESCRIPTION Pension Med. Aid Tax Credit Appl PAYE Tax UIF Contribution Medical Aid Garnishee Order	is 4i fit 4: DE	COMP/ 00.00 Pension 37.50 Medical Aid Bonus Accrual EDUCTIONS	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,166.67 42,232.80 3UTIONS 440.00 437.50 2,250.00 2,250.00 6,351.63 148.72 350.00 6,351.63 148.72 350.00 600.00 7,220.35 35,012.45 ension Fund -

-5-COMPUTERISED FINANCIAL SYSTEMS N5

	СОМРА		AL USE ONLY	PERIOD	DATE
SPONGE	BOB (ENTER E	XAMINATION NUM	BER)	2	14/03/2017
EMPLOYEE CODE		EMPLOYE		CO	ST CENTRE
002		Mr Morne	AFRICA		
	002		Mr Morne AF	RICA	
DESIGNATION			COST CENTR	E	
	SPONGE BOB	(ENTER EXAMINAT	FION NUMBER)	PERIOD	2
				DATE	14/03/2017
				RATE	185.00
		IN	COME		
DESCRIPTION			QUANTITY	RATE	AMOUNT
Hourly Wage			38.00	185.00	7,030.00
Overtime @ 1.5			2.00	277.50	555.00
Travel Allowance					1,250.00
Uniform Allowance					400.00
			GROSS EARNIN	NGS	9,235.00
	BENEFITS			NGS ANY CONTRIE	
Medical Aid Fringe Be		120.00	COMPA		
			COMPA		BUTIONS
			COMPA Pension		BUTIONS 115.38
		120.00	COMPA Pension Medical Aid Bonus Accrual		3UTIONS 115.38 120.00
		120.00	COMPA Pension Medical Aid		3UTIONS 115.38 120.00
Medical Aid Fringe Be DESCRIPTION Pension	enefit	120.00	COMPA Pension Medical Aid Bonus Accrual	ANY CONTRIE	BUTIONS 115.38 120.00 555.00
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A	enefit	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00	BUTIONS 115.38 120.00 555.00 AMOUNT
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax	enefit	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00	BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,764.48
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution	enefit	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00	BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,764.48 52.42
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid	ənefit	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00	BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,764.48 52.42 96.00
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution	ənefit	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00	BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,764.48 52.42
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid	ənefit	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 1,200.00	BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,764.48 52.42 96.00
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid Staff Saving	applied	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 1,200.00	BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,764.48 52.42 96.00
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid	applied	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 1,200.00	BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,764.48 52.42 96.00 200.00 ►
Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid Staff Saving	Applied	120.00	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00 1,200.00	BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,764.48 52.42 96.00 200.00 ↓ 2,234.90

-6-COMPUTERISED FINANCIAL SYSTEMS N5

002 Mr Mome AFRICA MPLOYEE CODE 002 EMPLOYEE NAME Mr Mome AFRICA ESIGNATION COST CENTRE DATE 21/03/2017 DMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 3 DATE 21/03/2017 RATE 185.00 DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Workshop refunds 3.800.00 3.800.00 3.800.00 Overtime @ 1.5 5.00 277.50 1.387.50 Uniform Allowance 400.00 400.00 400.00 Uniform Allowance 400.00 115.38 Medical Aid 120.00 BENEFITS COMPANY CONTRIBUTIONS Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DEDUCTIONS DESCRIPTION 115.38 Medical Aid 120.00 Bension 0.00 375.50 Model Aid Tax Credit Applied 0.00 375.50 Med. Aid Tax Credit Applied 0.00 2453.50 249.73.70 375.50 <th></th> <th>COMPANY NAME</th> <th>ONAL ODE ONET</th> <th>PERIOD</th> <th>DATE</th>		COMPANY NAME	ONAL ODE ONET	PERIOD	DATE
002 Mr Morne AFRICA MPLOYEE CODE 002 EMPLOYEE NAME Mr Morne AFRICA ESIGNATION COST CENTRE DATE 21/03/2017 DMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 3 DATE 21/03/2017 RATE 185.00 DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Workshop refunds 3.800.00 3.800.00 0.00 Overtime @ 1.5 5.00 277.50 1.387.50 Travel Allowance 1.250.00 1.250.00 1.250.00 Uniform Allowance 120.00 Pension 115.38 Medical Aid 120.00 Pension 15.53 Medical Aid 120.00 S55.00 DEDUCTIONS DEDUCTIONS DESCRIPTION 15.38 Med. Aid Tax Credit Applied 0.00 375.50 PARSION 0.00 2.263.50 PAYE Tax 0.00 2.197.37	SPONGE BOB	(ENTER EXAMINATION N	IUMBER)	3	21/03/2017
APLOYEE CODE 002 EMPLOYEE NAME Mr Morne AFRICA ESIGNATION COST CENTRE DMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 3 DATE 21/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Workshop refunds 500 7,400.00 Workshop refunds 500 7,400.00 Uniform Allowance 1.5 S.00 277.50 1,387.50 1,250.00 Uniform Allowance 10,200 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 155.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -255.50 PAYE Tax 0.00 2,197.37	EMPLOYEE CODE	EMPLO	OYEE NAME	CO	ST CENTRE
ESIGNATION COST CENTRE SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 3 DATE 21/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7.400.00 Workshop refunds 3.800.00 3.800.00 3.800.00 Overtime @ 1.5 5.00 277.50 1.387.50 Travel Allowance 1.250.00 1.250.00 1.250.00 Uniform Allowance 400.00 400.00 400.00 DEDUCTIONS DEDUCTIONS DESCRIPTION BALANCE AMOUNT DEDUCTIONS DEDUCTIONS DESCRIPTION BALANCE AMOUNT DESCRIPTION BALANCE AMOUNT PAYE Tax 0.00 375.50	002	Mr Mo	rne AFRICA		
ESIGNATION COST CENTRE SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 3 DATE 21/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7.400.00 Workshop refunds 3.800.00 3.800.00 3.800.00 Overtime @ 1.5 5.00 277.50 1.387.50 Travel Allowance 1.250.00 1.250.00 1.250.00 Uniform Allowance 400.00 400.00 400.00 DEDUCTIONS DEDUCTIONS DESCRIPTION BALANCE AMOUNT DEDUCTIONS DEDUCTIONS DESCRIPTION BALANCE AMOUNT DESCRIPTION BALANCE AMOUNT PAYE Tax 0.00 375.50					
DMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 3 DATE 21/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Workshop refunds 3,800.00 3,800.00 Overtime @ 1.5 5.00 277.50 1,387.50 Travel Allowance 1,250.00 1,250.00 Uniform Allowance 400.00 400.00 Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 115.38 DEDUCTIONS DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 253.50 PAYE Tax 0.00 2,197.37	MPLOYEE CODE 002	EMPLOYEE	NAME Mr Morne A	FRICA	
DMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 3 DATE 21/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Workshop refunds 3,800.00 3,800.00 3,800.00 Overtime @ 1.5 5.00 277.50 1,387.50 Travel Allowance 1,250.00 1,250.00 1,250.00 Uniform Allowance 400.00 400.00 400.00 DESCRIPTION EBENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 0.00 275.50 Med. Aid Tax Credit Applied 0.00 253.50 255.00			COST CENT	RE	
DATE 21/03/2017 RATE 185.00 DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Workshop refunds 3,800.00 3,800.00 3,800.00 Overtime @ 1.5 5.00 277.50 1,387.50 Travel Allowance 1,250.00 1,250.00 Uniform Allowance 400.00 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 555.00 DEDUCTIONS BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 275.50 PAYE Tax 0.00 2,197.37		NGE BOB (ENTER EXAM			3
RATE 185.00 DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7.400.00 Workshop refunds 3.800.00 3.800.00 3.800.00 Overtime @ 1.5 5.00 277.50 1.387.50 1.250.00 Travel Allowance 1.250.00 1.250.00 400.00 Uniform Allowance 400.00 400.00 1.250.00 BENEFITS COMPANY CONTRIBUTIONS Medical Aid 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DEDUCTIONS Description 0.00 375.50 Med. Aid Tax Credit Applied 0.00 275.50 PAYE Tax 0.00 2,197.37					
INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Workshop refunds 3,800.00 3,800.00 Overtime @ 1.5 5.00 277.50 1,387.50 Travel Allowance 1,250.00 1,250.00 Uniform Allowance 400.00 400.00 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 555.00 DEDUCTIONS BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 275.50 PAYE Tax 0.00 2,197.37				DATE	21/03/2017
DESCRIPTIONQUANTITYRATEAMOUNTHourly Wage40.00185.007,400.00Workshop refunds3,800.003,800.00Overtime @ 1.55.00277.501,387.50Travel Allowance1,250.001,250.00Uniform Allowance400.00400.00BENEFITSCOMPANY CONTRIBUTIONSMedical Aid Fringe Benefit120.00Pension115.38Medical Aid Fringe Benefit120.00Pension555.00DEDUCTIONSBALANCEAMOUNTPension0.00375.50Med. Aid Tax Credit Applied0.00-253.50PAYE Tax0.002,197.37				RATE	185.00
Hourly Wage 40.00 185.00 7,400.00 Workshop refunds 3,800.00 3,800.00 Overtime @ 1.5 5.00 277.50 1,387.50 Travel Allowance 1,250.00 400.00 Uniform Allowance 400.00 400.00 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension Medical Aid Fringe Benefit 120.00 Pension DEDUCTIONS 555.00 DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 253.50 PAYE Tax 0.00 2,197.37					(F), - 4{C
Workshop refunds 3,800.00 Overtime @ 1.5 5.00 277.50 1,387.50 Travel Allowance 1,250.00 400.00 Uniform Allowance 400.00 400.00 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 115.38 DEDUCTIONS DEDUCTIONS 555.00 DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37				and the second se	
Overtime @ 1.5 5.00 277.50 1,387.50 Travel Allowance 1,250.00 400.00 Uniform Allowance 400.00 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension BENEFITS DEDUCTIONS DEDUCTIONS 555.00 BESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 2,197.37			40.00	185.00	
Travel Allowance 1,250.00 Uniform Allowance 400.00 GROSS EARNINGS 14,237.50 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37	terns the same times		F 00	077.50	
Uniform Allowance 400.00 GROSS EARNINGS 14,237.50 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37			5.00	277.50	
GROSS EARNINGS 14,237.50 BENEFITS COMPANY CONTRIBUTIONS Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid Fringe Benefit 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37					1,250.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37	Unitorm Allowance		CDOSS FADN	INGS	
Medical Aid Bonus Accrual 120.00 555.00 DEDUCTIONS AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37					14,237.50
Bonus Accrual 555.00 DEDUCTIONS BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37	BEN		COMF		14,237.50 BUTIONS
DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37	BEN		COMF 20.00 Pension		14,237.50 BUTIONS 115.38
DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37	BEN		COMF 20.00 Pension Medical Aid	PANY CONTRIE	14,237.50 BUTIONS 115.38 120.00
Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37	BEN		COMF 20.00 Pension Medical Aid	PANY CONTRIE	14,237.50 BUTIONS 115.38 120.00
Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 2,197.37	BEN	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE	14,237.50 BUTIONS 115.38 120.00
PAYE Tax 0.00 2,197.37	BEN Medical Aid Fringe Benefit DESCRIPTION	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE	14,237.50 BUTIONS 115.38 120.00 555.00 AMOUNT
	BEN Medical Aid Fringe Benefit DESCRIPTION Pension	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE	14,237.50 BUTIONS 115.38 120.00 555.00 AMOUNT 375.50
Medical Aid 0.00 96.00	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE	14,237.50 BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50
	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE BALANCE 0.00 0.00 0.00 0.00	14,237.50 BUTIONS 115.38 120.00 555.00 555.00 AMOUNT 375.50 -253.50 2,197.37
Medical Aid 0.00 96.00	BEN Medical Aid Fringe Benefit	12	COMF 20.00 Pension Medical Aid Bonus Accrua		14,237.50 BUTIONS 115.38 120.00 555.00
	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE	14,237.50 BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50
	BEN		COMF 20.00 Pension Medical Aid	PANY CONTRIE	14,237.50 BUTIONS 115.3 120.00
Stan Saving 1.400.00 200.00	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax Medical Aid	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 0.00	14,237.50 BUTIONS 115.38 120.00 555.00 555.00 AMOUNT 375.50 -253.50 2,197.37 96.00
Stan Saving 1,400.00 200.00	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE BALANCE 0.00 0.00 0.00 0.00	14,237.50 3UTIONS 115.38 120.00 555.00 555.00 AMOUNT 375.50 -253.50 2,197.37
Stan Saving 1,400.00 200.00	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax Medical Aid	12	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 0.00	14,237.50 BUTIONS 115.38 120.00 555.00 555.00 AMOUNT 375.50 -253.50 2,197.37 96.00
Start Saving 1,400.00 200.00 TOTAL DEDUCTIONS 2,615.37	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax Medical Aid	12	COMF 0.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 1,400.00	14,237.50 BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 2,197.37 96.00 200.00
TOTAL DEDUCTIONS 2,615.37	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax Medical Aid	12 d	COMF 20.00 Pension Medical Aid Bonus Accrua	PANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 1,400.00	14,237.50 3UTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 2,197.37 96.00 200.00 200.00
TOTAL DEDUCTIONS 2,615.37 LEAVE DAYS DUE 0.00 NETT PAY 11,622.13 699 Gross 4103 Total Employee's 4005 Medical Aid 4001 Pension Fund -	BEN Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax Medical Aid Staff Saving	12 DE d 4 0.00 4103 Total Employee's	COMF 20.00 Pension Medical Aid Bonus Accrua EDUCTIONS DUCTIONS TOTAL DEDUC NETT PAY 4005 Medical Aid	PANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 1,400.00	14,237.50 BUTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 2,197.37 96.00 200.00 200.00 2,615.37 11,622.13 ension Fund -

-7-COMPUTERISED FINANCIAL SYSTEMS N5

	COMPANY NAME	IONAL USE ONLY	PERIOD	DATE
SPONGE BOB	B (ENTER EXAMINATION		3 1	21/03/2017
EMPLOYEE CODE	EMPL		со	ST CENTRE
004	Mr Bau	tsa GOLDING.		
				114
				C
EMPLOYEE CODE 004	EMPLOYE		_	
DESIGNATION		COST CENTR	E	
COMPANY NAME SPO	ONGE BOB (ENTER EXAN	IINATION NUMBER)	PERIOD	3
			DATE	21/03/2017
			RATE	200.00
DESCRIPTION		QUANTITY	RATE	AMOUNT
		40.00 V	200.00	8,000.00
Hourly Wage Commission		40.00	200.00	430.00
Overtime @ 1.5		3.00	300.00	900.00
Telephone Allowance		3.00	300.00	300.00
		GROSS EARNI	NGS	9,630.00
wave in the second s	NEFITS	COMP	NGS ANY CONTRIE	BUTIONS
BE Medical Aid Fringe Benefit		COMP/ 69.88 Pension		301.00
And the Annual states and the second states and the second		COMP/ 69.88 Pension Medical Aid		301.00 69.88
wave in the second s		COMP/ 69.88 Pension		301.00
And the Annual states and the second states and the second	t	69.88 Pension Medical Aid Bonus Accrual		301.00 69.88
	t	COMP/ 69.88 Pension Medical Aid		301.00 69.88
Medical Aid Fringe Benefit DESCRIPTION Pension		69.88 Pension Medical Aid Bonus Accrual	ANY CONTRIE BALANCE 0.00	BUTIONS 301.00 69.88 600.00 AMOUNT 344.00
Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie		69.88 Pension Medical Aid Bonus Accrual	ANY CONTRIE BALANCE 0.00 0.00	BUTIONS 301.00 69.88 600.00 AMOUNT 344.00 -75.75
Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax		69.88 Pension Medical Aid Bonus Accrual	ANY CONTRIE BALANCE 0.00 0.00 0.00 0.00	BUTIONS 301.00 69.88 600.00 AMOUNT 344.00 -75.75 2,311.76
Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie		69.88 Pension Medical Aid Bonus Accrual	ANY CONTRIE BALANCE 0.00 0.00	BUTIONS 301.00 69.88 600.00 AMOUNT 344.00 -75.75 2,311.76 92.70
Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax UIF Contribution		69.88 Pension Medical Aid Bonus Accrual	ANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 0.00	BUTIONS 301.00 69.88 600.00 AMOUNT 344.00 -75.75 2,311.76
Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax UIF Contribution		69.88 Pension Medical Aid Bonus Accrual	ANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 0.00	BUTIONS 301.00 69.88 600.00 AMOUNT 344.00 -75.75 2,311.76 92.70
Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax UIF Contribution		69.88 Pension Medical Aid Bonus Accrual	ANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 0.00	BUTIONS 301.00 69.88 600.00 AMOUNT 344.00 -75.75 2,311.76 92.70
Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax UIF Contribution		COMP/ 69.88 Pension Medical Aid Bonus Accrual	ANY CONTRIE BALANCE 0.00 0.00 0.00 0.00 0.00	301.00 69.88 600.00 AMOUNT 344.00 -75.75 2,311.76 92.70 65.00
Medical Aid Fringe Benefit DESCRIPTION Pension Med. Aid Tax Credit Applie PAYE Tax UIF Contribution Medical Aid	ed	COMP/ 69.88 Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00	301.00 69.88 600.00 AMOUNT 344.00 -75.75 2,311.76 92.70 65.00 2,737.71 6,892.29 ension Fund -

-8-COMPUTERISED FINANCIAL SYSTEMS N5

SPONGE BOB (ENTER EXAMINATION NUMBER) 4 28/03/2017 MPLOYEE CODE EMPLOYEE NAME COST CENTRE 002 Mr Morne AFRICA Image: Cost centre 002 Mr Morne AFRICA Image: Cost centre IPLOYEE CODE 002 EMPLOYEE NAME Mr Morne AFRICA SIGNATION COST CENTRE Image: Cost centre IMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 4 DATE 28/03/2017 RATE 185.00 INCOME Income 1,250.00 1,250.00 Uniform Allowance 400.00 650.00 650.00		and the second se		USE ONLY	PERIOD	DATE
002 Mr Morne AFRICA		B (ENTER EXAMINATION			4 , /	28/03/2017
IPLOYEE CODE 002 EMPLOYEE NAME Mr Morne AFRICA SIGNATION COST CENTRE IMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 4 DATE 28/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 Uniform Allowance 650.00	ENIPLOTEE CODE	EN	PLOYEE	NAME	COST	T CENTRE
IN LOTEL CODE INTER CONTRECTION INTERCONT SIGNATION COST CENTRE IMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 4 DATE 28/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 Uniform Allowance 650.00	002	М	Ir Morne AFI	RICA		
IN LOTEL CODE INTER CONTRECTION INTERCONT SIGNATION COST CENTRE IMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 4 DATE 28/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 Uniform Allowance 650.00						
IN LOTEL CODE INTER CONTRECTION INTERCONT SIGNATION COST CENTRE IMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 4 DATE 28/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 Uniform Allowance 650.00						$\begin{bmatrix} 2 \end{bmatrix}$
IN LOTEL CODE INTER CONTRECTION INTERCONT SIGNATION COST CENTRE IMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 4 DATE 28/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 Uniform Allowance 650.00						
IMPANY NAME SPONGE BOB (ENTER EXAMINATION NUMBER) PERIOD 4 DATE 28/03/2017 RATE 185.00 INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 Uniform Allowance 400.00 Computer Allowance 650.00		EMPLO			_	
DATE 28/03/2017 RATE 185.00 INCOME 185.00 DESCRIPTION QUANTITY Hourly Wage 40.00 Travel Allowance 1,250.00 Uniform Allowance 400.00 Computer Allowance 650.00						
INCOME RATE 185.00 DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 1,250.00 Uniform Allowance 400.00 650.00	CONFANTINAME	ONCE DOD (ENTERED		IN NOMBER()	PERIOD) 4
INCOME DESCRIPTION QUANTITY RATE AMOUNT Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 1,250.00 Uniform Allowance 400.00 650.00 Computer Allowance 650.00					DATE	28/03/2017
DESCRIPTIONQUANTITYRATEAMOUNTHourly Wage40.00185.007,400.00Travel Allowance1,250.001,250.00Uniform Allowance400.00650.00Computer Allowance650.00					RATE	185.00
Hourly Wage 40.00 185.00 7,400.00 Travel Allowance 1,250.00 Uniform Allowance 400.00 Computer Allowance 650.00	DESCRIPTION		INCO		DATE	
Travel Allowance 1,250.00 Uniform Allowance 400.00 Computer Allowance 650.00						
Computer Allowance 650.00	Travel Allowance			10100	100.00	
	Uniform Allowance					400.00
	Computer Allowance					650.00
			GE	OSS FARNIN	IGS	9 700 00
DENEFILS CUMPANY CONTRIBUTIONS	DE	NEEITO	GR			9,700.00
				СОМРА		JTIONS
Medical Aid Fringe Benefit 120.00 Pension 115.38				COMPA Pension		JTIONS 115.38
				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00	Medical Aid Fringe Benefi		120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL	JTIONS 115.38 120.00 555.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT	Medical Aid Fringe Benefi		120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE	JTIONS 115.38 120.00 555.00 AMOUNT
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50	Medical Aid Fringe Benefi DESCRIPTION Pension	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50	Medical Aid Fringe Benefi DESCRIPTION Pension	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Medical Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 1,931.88 Medical Aid 0.00 96.00	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax Medical Aid	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88
BENEFITS COMPANY CONTRIBUTIONS						
				СОМРА		JTIONS
Medical Aid Fringe Benefit 120.00 Pension 115.38				COMPA Pension		JTIONS 115.38
Medical Aid Fringe Benefit 120.00 Pension 115.38				COMPA Pension		JTIONS 115.38
Medical Aid Fringe Benefit 120.00 Pension 115.38				COMPA Pension		JTIONS 115.38
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00				COMPA Pension Medical Aid		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00			120.00	COMPA Pension Medical Aid Bonus Accrual		JTIONS 115.38 120.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00	Medical Aid Fringe Benefi		120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL	JTIONS 115.38 120.00 555.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00	Medical Aid Fringe Benefi		120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL	JTIONS 115.38 120.00 555.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00	Medical Aid Fringe Benefi		120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL	JTIONS 115.38 120.00 555.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00	Medical Aid Fringe Benefi		120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL	JTIONS 115.38 120.00 555.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT	Medical Aid Fringe Benefi		120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE	JTIONS 115.38 120.00 555.00 AMOUNT
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50	Medical Aid Fringe Benefi DESCRIPTION Pension	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50	Medical Aid Fringe Benefi DESCRIPTION Pension	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50	Medical Aid Fringe Benefi DESCRIPTION Pension	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 1,931.88	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 1,931.88	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Medical Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 1,931.88 Medical Aid 0.00 96.00	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax Medical Aid	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00 0.00 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88 96.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Med. Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 1,931.88	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Medical Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 1,931.88 Medical Aid 0.00 96.00	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00 0.00 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88 96.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Medical Aid Tax Credit Applied 0.00 -253.50 PAYE Tax 0.00 1,931.88 Medical Aid 0.00 96.00	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax Medical Aid	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00 0.00 0.00 0.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88 96.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Medical Aid 0.00 -253.50 PAYE Tax 0.00 1,931.88 Medical Aid 0.00 96.00 Staff Saving 1,600.00 200.00	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax Medical Aid	it	120.00	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIBL BALANCE 0.00 0.00 0.00 0.00 1,600.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88 96.00 200.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Medical Aid 0.00 -253.50 PAYE Tax 0.00 1,931.88 Medical Aid 0.00 96.00 Staff Saving 1,600.00 200.00	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax Medical Aid Staff Saving	it	120.00 DEDUC	COMPA Pension Medical Aid Bonus Accrual TIONS	NY CONTRIBL BALANCE 0.00 0.00 0.00 0.00 1,600.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88 96.00 200.00 200.00
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Medical Aid 0.00 -253.50 PAYE Tax 0.00 1,931.88 Medical Aid 0.00 96.00 Staff Saving 1,600.00 200.00 TOTAL DEDUCTIONS ZA49.88 EAVE DAYS DUE 0.00 NETT PAY 7,350.12	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax Medical Aid Staff Saving LEAVE DAYS DUE	it ied	120.00 DEDUC TO	COMPA Pension Medical Aid Bonus Accrual TIONS TIONS	BALANCE 0.00 0.00 0.00 0.00 0.00 1,600.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88 96.00 200.00 200.00 2,349.88 7,350.12
Medical Aid Fringe Benefit 120.00 Pension 115.38 Medical Aid 120.00 Bonus Accrual 555.00 DEDUCTIONS DESCRIPTION BALANCE AMOUNT Pension 0.00 375.50 Medical Aid 0.00 -253.50 PAYE Tax 0.00 1,931.88 Medical Aid 0.00 96.00 Staff Saving 1,600.00 200.00 TOTAL DEDUCTIONS ZA49.88 EAVE DAYS DUE 0.00 NETT PAY 7,350.12	Medical Aid Fringe Benefi DESCRIPTION Pension Med. Aid Tax Credit Appli PAYE Tax Medical Aid Staff Saving LEAVE DAYS DUE 3699 Gross Remuneration	it ied ied <u>0.00</u> <u>4103 Total Employee</u> Tax	120.00 DEDUC TO	COMPA Pension Medical Aid Bonus Accrual TIONS TIONS TAL DEDUCT TT PAY	BALANCE 0.00 0.00 0.00 1,600.00	JTIONS 115.38 120.00 555.00 AMOUNT 375.50 -253.50 1,931.88 96.00 200.00 200.00 2,349.88 7,350.12

-9-COMPUTERISED FINANCIAL SYSTEMS N5

	COMPA	OR EDUCAT	IONAL	USE ONLY	PERIOD	DATE
SPONGE	BOB (ENTER I				4	28/03/2017
	BUB (ENTER I					
EMPLOYEE CODE			OYEE N		COS	ST CENTRE
004		Mr Bau	tsa GOL	DING.		
						6
EMPLOYEE CODE	004	EMPLOYE		Mr Bautsa GO	LDING.	
DESIGNATION				COST CENTRE		
	SPONGE BOB	(ENTER EXAM	IINATIO	N NUMBER)	PERIOD	4
					DATE	28/03/2017
					RATE	200.00
			INCC			
DESCRIPTION				QUANTITY	RATE	AMOUNT
Hourly Wage Commission				40.00	200.00	8,000.00 540.00
Overtime @ 1.5				5.00	300.00	1,500.00
				0.00	000.00	
Travel Allowance						2 000 00 1
Travel Allowance Uniform Allowance						2,000.00
						2,000.00
Uniform Allowance			GR	OSS EARNIN	GS	600.00
Uniform Allowance Telephone Allowance	BENEFITS		GR		GS NY CONTRIB	600.00 300.00 12,940.00
Uniform Allowance Telephone Allowance	BENEFITS		GR 81.25	COMPA Pension		600.00 300.00 12,940.00
Uniform Allowance Telephone Allowance	BENEFITS			COMPA Pension Medical Aid		600.00 300.00 12,940.00 SUTIONS
Uniform Allowance Telephone Allowance	BENEFITS			COMPA Pension		600.00 300.00 12,940.00 SUTIONS 350.00
Uniform Allowance Telephone Allowance	BENEFITS			COMPA Pension Medical Aid Bonus Accrual		600.00 300.00 12,940.00 5000 81.25
Uniform Allowance Telephone Allowance	BENEFITS		81.25	COMPA Pension Medical Aid Bonus Accrual		600.00 300.00 12,940.00 5000 81.25
Uniform Allowance Telephone Allowance Medical Aid Fringe Be DESCRIPTION Pension	BENEFITS nefit		81.25	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIB BALANCE 0.00	600.00 300.00 12,940.00 5UTIONS 350.00 81.25 600.00 AMOUNT 400.00
Uniform Allowance Telephone Allowance Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A	BENEFITS nefit		81.25	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIB BALANCE 0.00 0.00	600.00 300.00 12,940.00 5UTIONS 350.00 81.25 600.00 AMOUNT 400.00 -75.75
Uniform Allowance Telephone Allowance Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax	BENEFITS nefit		81.25	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIB BALANCE 0.00 0.00 0.00	600.00 300.00 12,940.00 5UTIONS 350.00 81.25 600.00 400.00 -75.75 2,977.59
Uniform Allowance Telephone Allowance Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution	BENEFITS nefit		81.25	COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00 0.00 0.00 0.00 0.00	600.00 300.00 12,940.00 5UTIONS 350.00 81.25 600.00 400.00 -75.75 2,977.59 56.02
Uniform Allowance Telephone Allowance Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax	BENEFITS nefit		81.25	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIB BALANCE 0.00 0.00 0.00	600.00 300.00 12,940.00 5UTIONS 350.00 81.25 600.00 400.00 -75.75 2,977.59
Uniform Allowance Telephone Allowance Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution	BENEFITS nefit		B1.25	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIB BALANCE 0.00 0.00 0.00 0.00 0.00 0.00	600.00 300.00 12,940.00 5UTIONS 350.00 81.25 600.00 400.00 -75.75 2,977.59 56.02
Uniform Allowance Telephone Allowance Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution	BENEFITS nefit		EDUC	COMPA Pension Medical Aid Bonus Accrual	NY CONTRIB BALANCE 0.00 0.00 0.00 0.00 0.00 0.00	600.00 300.00 2000 300.00 300.00 81.25 600.00 81.25 600.00 81.25 600.00 81.25 600.00 81.25 600.00 81.25 600.00 2,977.59 56.02 65.00
Uniform Allowance Telephone Allowance Medical Aid Fringe Be DESCRIPTION Pension Med. Aid Tax Credit A PAYE Tax UIF Contribution Medical Aid	BENEFITS nefit pplied			COMPA Pension Medical Aid Bonus Accrual	BALANCE 0.00	600.00 300.00 12,940.00 UTIONS 350.00 81.25 600.00 -75.75 2,977.59 56.02 65.00 3,422.86

-10-COMPUTERISED FINANCIAL SYSTEMS N5

Print Note		Educational Pack (Fo	r Educational Use Only) -	SPONGE BOB (ENTE	R EXAMINATION	NUMBER)
Туре	Code	Status	Subject	Action Date	Entry Date	1
Employee	003	Open	Warning	30/03/2017	30/03/2017	
Note						
MR Martin recei	ve his first written war	ning for coming late.				
					[_]	

-11-COMPUTERISED FINANCIAL SYSTEMS N5

10 2019 27/03/2018 01:23:46 PM Page: 1 SPONGE BOB (ENTER EXAMINATION NUMBER) Educational Pack (For Educational Use Only) - SPONGE BOB (ENTER EXAMINATION NUMBER) Employee Masterfile 003 Mr Suaab MARTIN Profile : 1000 Status : Processed Personal Details Contacts Start Date 01/04/2003 Work Phone No. Date of Birth Identification Number Home Phone No 30/03/1953 Cell Number 5303300064089 Passport Number Fax No Country of Issue Gender Contact Name Contact No. Vinthi Male Marital Status Married E-mail Address Dependants 2 Addresses Postal Address **Residential Address** Unit Number Same as Residential 15 Complex Street Number Charleston Hill 15 Street/Name of Farm **Tinkie Street** Suburb/District City/Town Paarl Cape Town 2000 ZA Postal Code Country Code **Payment Details** Pay Frequency Monthly Bank/Branch 003 Payment Method Pay Point 9899765798 Cheque Account Number Account Holder MARTIN S Account Holder Relationship Account Type Foreign Bank Account Credit Line No. Payslip Language ENG English Own Cheque False Cost Centre Job Code Department Code Occupation Reports To Skills & Equity Race Province Occupational Level Occupational Category Occupational Function Workplace Category Citizenship Foreign National RSA No Disabled No Mr Bautsa GOLDING. 004 Profile : 2000 Status : Processed Personal Details Contacts Start Date 16/03/2017 Work Phone No. Home Phone No 12/04/1968 Date of Birth Identification Number 6804120560080 Cell Number Fax No Contact Name Contact No. Passport Number Country of Issue Male Gender Marital Status E-mail Address Single Dependants 0 Addresses **Residential Address Postal Address** Same as Residential Unit Number 424 Complex Street Number Belgravia 424 Street/Name of Farm Prins Sreet Suburb/District Athlone City/Town Postal Code Cape Town 2000

-12-COMPUTERISED FINANCIAL SYSTEMS N5

	R EXAMINATION NUMBER)		
Employee Masterfile	Educational P	ack (For Educational Use Only) - SPONGE BOB	(ENTER EXAMINATION NUMBER
		Country Code	ZA
Payment Details			\cap
Pay Frequency Payment Method Pay Point	Weekly Cash	Bank/Branch Account Number Account Holder	003 108765432 GOLDING B
Payslip Language	ENG English	Account Holder Relationship Account Type Foreign Bank Account Credit Line No.	Own Cheque False
Cost Centre Job Code Department Code			
Occupation Reports To			
Skills & Equity		-	
Race Province		Occupational Level	
Citizenship	RSA	Occupational Category Occupational Function	
Foreign National	No	Workplace Category	
Disabled	No		

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

-14-COMPUTERISED FINANCIAL SYSTEMS N5

2			
	ъ		
	81		
	1	7	2

WAGE STATE	MENT - 30 JUN	IE 2016			✓ Merge & centr
	%	M ZUMA		X NDELA	
Normal wage		R 3,000.00	~	R 3,400.00	\checkmark
Overtime- week		R 682.50	~	R 994.50	✓
Overtime- weekend		R 525.00	1	R 892.50	✓
Production bonus		R 500.00	~	R 400.00	✓
TOTAL INCOME		R 4,707.50	~	R 5,687.00	✓
Pension	6.5%	R 195.00	~	R 221.00	~
TAXABLE INCOME		R 4,512.50	1	R 5,466.00	\checkmark
Medical		R 200.00		R 100.00	
UIF	1%	R 30.00	1	R 34.00	~
ТАХ	25%	R 1,128.13	~	R 1,366.50	\checkmark
NET WAGE		R 3,154.38	1	R 3,965.50	\checkmark

Column width✓Currency plus decimals✓Headers Examinination nr left printout right✓

[25]

EXAMINATION NUMBER

(MEMO FOR QUESTION 2.1)

PRINTOUT 1

	A	U	D	ш	ιL.
1	WAGE STATE	WAGE STATEMENT - 30 JUNE 2016			
2		M ZUMA	X NDELA		
S	Normal wage	=40*75	=40*85	>	
4	Overtime- week	=(47-40)*(130%*75)	=(49-40)*(130%*85)	>	
5	Overtime- weekend	=4 *(75*175%)	=6*(85*175%)	>	
9	Production bonus	=(1000/100)*50	=(800/100)*50	>	
2	7 TOTAL INCOME	=SUM(C3:C6)	=SUM(D3:D6)		
00	Pension	=\$B\$8*C3	=\$B\$8*D3	>	Must be absolute cell reference
6	TAXABLE INCOME	=C7-C8	=D7-D8	>	
10	10 Medical	200	100		
11	11 UIF	=\$B\$11*C3	=\$B\$11*D3		Must be absolute cell reference
12	12 TAX	=\$B\$12*C9	=\$B\$12*D9		Must be absolute cell reference
13	13 NET WAGE	=C9-SUM(C10:C12)	=D9-SUM(D10:D12)	>	
14					
15	15 Print with row and column headings	>			
16	16 Changer footer to Printout 2	~			
17	17 Hide column B	>			
18	18 Minus -1 if portrait	-		[10]	

3

-16-COMPUTERISED FINANCIAL SYSTEMS N5

		1	4				
EXAMINATION NR LEFT	(Mer	no fo	r Question 3)		F	RINT	OUT 3 RIGHT
	NOTES ON NONE	ECUR	RENT ASSETS				\checkmark
FIXED ASSET	GROSS CARRYING VALUE		ACCUMULATED DEPRECIATION		NET CARRYING VALUE		
Vehicles	255000	1	12500	~~	242500	\checkmark	1
Equipment	50000	1	7500	$\checkmark\checkmark$	42500	\checkmark	7
TOTAL	305000	1	20000	1	285000	~	-
Reconciliation of Carrying Amount	VEHICLES		EQUIPMENT		TOTAL		-
Balance at the beginning	155000	11	51000	$\checkmark\checkmark$	206000		7
Additional purchases	100000	~			100000		
Asset disposals			6000	~	6000		
Depreciation	12500	1	2500	~	15000]
Balance at the end	242500	~	42500	~	285000	\checkmark	

CALCULATIONS		
VEHICLES		
100000 X 15% X 2/12	2500	$\checkmark\checkmark$
DEPRECIATION FOR VEHICLES		
2500+10000	12500	

MARK ALLOCATIO	NS
Horizontal & Vertical lines	11
Currency no decimals	1
Column withs	1
Header left and right	1

[30]

-17-COMPUTERISED FINANCIAL SYSTEMS N5

15

EXAMINATION NR

(Memo for Question 5)

PRINTOUT 5

CASH GENERATED FROM OPERATING AG	CTIVITIES
Net Profit	67850
Increase in Debtors	-2200
Increase in Stock	-13000
Increase in Creditors	3920
Interest Receive	-7000
Interest Paid	9000
Depreciation	6500
Cash generated from operating activities	65070
CASH RECEIVED FROM CUSTOMERS	
Sales	205500
Increase in Debtors	-2200
	203300
CASH PAID TO SUPPLIERS	
Sales	-205500
Net Profit	67850
	-137650
Increase in Stock .	-13000
Increase in Creditors	3920
Interest Receive	-7000
Interest Paid	9000
Depreciation	6500
CASH PAID TO SUPPLIERS	-138230

CASH FLOW STATEMENT FOR OPERATING ACTIVITIES

BEAN IN LOVE		
Cash Flow from Operation Activities		63070
Cash received from debtors(ans B)	203300	$\checkmark\checkmark$
Cash Paid to creditors(ans C)	-138230	$\checkmark\checkmark$
Cash from generating activities(must be same as A)	65070	7
Interest received	7000	¥
Interest paid	-9000	Y

Correct Cash flow layout	$\checkmark\checkmark$
2 Decimals	\checkmark
Horizontal and Vertcal lines	\checkmark

[30]

-18-COMPUTERISED FINANCIAL SYSTEMS N5

16

EXAMINATION NUMBER

(Memo for Question 4)

PRINTOUT 4

		IN	IVENTORY S	HEET- JUNE	2016			✓ ✓ BOLD ITALICS
DATE	QUANTITIES				COST PRICE			
JUNE	PURCHASES	SALES	STOCK ON HAND	AVERAGE PRICE	PURCHASES	SALES	STOCK ON HAND	
1 Jun	~	and the local division of the local division of the local division of the local division of the local division	80	R 75.00			R 6,000.00	
5 Jun	15	~	95	R 75.47	R 1,170.00	11	R 7,170.00	\checkmark
8 Jun	1	35	60	R 75.47	\checkmark	R 2,641.58	R 4,528.42	\checkmark
11 Jun	10	~	70	R 76.19	R 805.00	$\checkmark\checkmark$	R 5,333.42	\checkmark
14 Jun	~	30	40	R 76.19	~	R 2,285.75	R 3,047.67	\checkmark
17 Jun	10	~	50	R 77.95	R 850.00	$\checkmark\checkmark$	R 3,897.67	\checkmark
20 Jun		20	30	R 77.95	1	R 1,559.07	R 2,338.60	~

~

Currency average and cost price column

[25]

TOTAL: 200