higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

NOVEMBER EXAMINATION

COMPUTERISED FINANCIAL SYSTEMS N5

28 NOVEMBER 2014

This marking guideline consists of 17 pages.

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	1	14/03/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9000	Me J Banda	

EMPLOYEE CODE	Z9000	EMPLOYEE NAME	Me J Banda
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	1
22 Ampel Street		DATE	14/03/2014
Nelspruit	1201	RATE	375.00

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	375.00	30,000.00
Overtime @ 1.5	4.00	562.50	2,250.00
Telephone Allowance			484.00

GROSS EARNINGS	32,734.00

BENEFITS		COMPANY CONTRIBUTIONS	
Medical Aid Fringe Benefit	448.00	Pension	2,250.00
		Medical Aid	448.00
		OID Contribution	33.05
		Bonus Accrual	2,250.00

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Pension	0.00	2,250.00
Med. Aid Tax Credit Applied	0.00	-323.00
PAYE Tax	0.00	9,206.84
UIF Contribution	0.00	68.64
Medical Aid	0.00	560.00

TOTAL DEDUCTIONS	11,762.48

LEAVE DAYS DUE	10.58	NETT PAY	20,971.52
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
33,182.00	8,883.84	1,008.00	2,250.00

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	PERIOD	DATE
Zuki Distributers	1	14/03/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9001	Ms J Moila	

EMPLOYEE CODE	Z9001	EMPLOYEE NAME	Ms J Moila
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	1
22 Ampel Street		DATE	14/03/2014
Nelspruit		RATE	390.00
	1201		

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	390.00	31,200.00
Overtime @ 1.5	3.00	585.00	1,755.00
Telephone Allowance			480.00

-1 if something else wrong

GROSS EARNINGS	33,435.00

BENEFITS		COMPANY CONTRIBUTIONS	
Medical Aid Fringe Benefit	488.00	Pension	2,340.00
		Medical Aid	488.00
		OID Contribution	33.05
		Bonus Accrual	2,340.00

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Pension	0.00	2,340.00
Med. Aid Tax Credit Applied	0.00	-404.00
PAYE Tax	0.00	9,467.24
UIF Contribution	0.00	68.64
Medical Aid	0.00	610.00

TOTAL DEDUCTIONS	12,081.88

LEAVE DAYS DUE	10.58	NETT PAY	21,353.12
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
33,923.00	9,063.24	1,098.00	2,340.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	1	14/03/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9002	Ms V d M Paula	

EMPLOYEE CODE	Z9002	EMPLOYEE NAME	Ms V d M Paula		
DESIGNATION			COST CENTRE		
COMPANY NAME	Zuki Distributers			PERIOD	1
22 Ampel Street				DATE	14/03/2014
Nelspruit				RATE	380.00
			1201		

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	76.00	380.00	28,880.00
Travel Expenses			1,200.00
Telephone Allowance			290.00

-1 if something else appears on income

GROSS EARNINGS 30,370.00

BENEFITS		COMPANY CONTRIBUTIONS	
Taxable Travel Expenses	960.00	Pension	2,280.00
Medical Aid Fringe Benefit	448.00	Medical Aid	448.00
		OID Contribution	33.05
		Bonus Accrual	2,280.00

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Christmas Fund	0.00	75.00
Pension	0.00	2,280.00
Med. Aid Tax Credit Applied	0.00	-242.00
PAYE Tax	0.00	8,153.24
UIF Contribution	0.00	68.64
Medical Aid	0.00	560.00

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TOTAL DEDUCTIONS 10,894.88

LEAVE DAYS DUE	0.77	NETT PAY	19,475.12
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
30,818.00	7,911.24	1,008.00	2,280.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	2	28/03/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9000	Me J Banda	

EMPLOYEE CODE	Z9000	EMPLOYEE NAME	Me J Banda
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	2
22 Ampel Street		DATE	28/03/2014
Nelspruit	1201	RATE	375.00

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	375.00	30,000.00
Travel Expenses			2,400.00
Telephone Allowance			484.00

GROSS EARNINGS 32,884.00

BENEFITS

Taxable Travel Expenses	1,920.00
Medical Aid Fringe Benefit	448.00

COMPANY CONTRIBUTIONS

Pension	2,250.00
Medical Aid	448.00
OID Contribution	33.05
Bonus Accrual	2,250.00

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Pension	0.00	2,250.00
Med. Aid Tax Credit Applied	0.00	-323.00
PAYE Tax	0.00	9,074.84
UIF Contribution	0.00	68.64
Medical Aid	0.00	560.00

TOTAL DEDUCTIONS 11,630.48

LEAVE DAYS DUE	11.16	NETT PAY	21,253.52
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
66,514.00	17,635.68	2,016.00	4,500.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	2	28/03/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9001	Ms J Moila	

EMPLOYEE CODE	Z9001	EMPLOYEE NAME	Ms J Moila
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	2
22 Ampel Street		DATE	28/03/2014
Nelspruit		RATE	390.00
	1201		

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	390.00	31,200.00
Telephone Allowance			480.00

GROSS EARNINGS	31,680.00

BENEFITS		COMPANY CONTRIBUTIONS	
Medical Aid Fringe Benefit	488.00	Pension	2,340.00
		Medical Aid	488.00
		OID Contribution	33.05
		Bonus Accrual	2,340.00

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Pension	0.00	2,340.00
Med. Aid Tax Credit Applied	0.00	-404.00
PAYE Tax	0.00	8,765.24
UIF Contribution	0.00	68.64
Medical Aid	0.00	610.00

TOTAL DEDUCTIONS			11,379.88
LEAVE DAYS DUE	11.16	**NETT PAY**	20,300.12

3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
66,091.00	17,424.48	2,196.00	4,680.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	2	28/03/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9002	Ms V d M Paula	

EMPLOYEE CODE	Z9002	EMPLOYEE NAME	Ms V d M Paula
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	2
22 Ampel Street		DATE	28/03/2014
Nelspruit	1201	RATE	380.00

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	380.00	30,400.00
Overtime @ 1.5	4.00	570.00	2,280.00
Travel Expenses			1,200.00
Telephone Allowance			290.00

-1 if something else appears on income

GROSS EARNINGS 34,170.00

BENEFITS		COMPANY CONTRIBUTIONS	
Taxable Travel Expenses	960.00	Pension	2,280.00
Medical Aid Fringe Benefit	448.00	Medical Aid	448.00
		OID Contribution	33.05
		Bonus Accrual	2,280.00

(4)

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Christmas Fund	0.00	75.00
Pension	0.00	2,280.00
Med. Aid Tax Credit Applied	0.00	-242.00
PAYE Tax	0.00	9,673.24
UIF Contribution	0.00	68.64
Medical Aid	0.00	560.00

TOTAL DEDUCTIONS 12,414.88

LEAVE DAYS DUE	1.54	NETT PAY	21,755.12
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
65,436.00	17,342.48	2,016.00	4,560.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	03	11/04/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9000	Me J Banda	

EMPLOYEE CODE	Z9000	EMPLOYEE NAME	Me J Banda
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	03
22 Ampel Street		DATE	11/04/2014
Nelspruit	1201	RATE	375.00

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	78.00	375.00	29,250.00
Training Refunds			6,350.00
Telephone Allowance			484.00

-1 if something else appears on income

GROSS EARNINGS 36,084.00

BENEFITS		COMPANY CONTRIBUTIONS	
Medical Aid Fringe Benefit	448.00	Pension	2,250.00
		Medical Aid	448.00
		OID Contribution	33.05
		Bonus Accrual	2,250.00

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Pension	0.00	2,250.00
Med. Aid Tax Credit Applied	0.00	-323.00
PAYE Tax	0.00	8,006.84
UIF Contribution	0.00	68.64
Medical Aid	0.00	560.00
Staff Saving	3,540.00	885.00

TOTAL DEDUCTIONS 11,447.48

LEAVE DAYS DUE	11.74	NETT PAY	24,636.52
3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
96,696.00	25,319.52	3,024.00	6,750.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	03	11/04/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9001	Ms J Moila	

EMPLOYEE CODE	Z9001	EMPLOYEE NAME	Ms J Moila
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	03
22 Ampel Street		DATE	11/04/2014
Nelspruit	1201	RATE	390.00

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	390.00	31,200.00
Travel Expenses			890.00
Telephone Allowance			480.00

-1 if something else appears

GROSS EARNINGS 32,570.00

BENEFITS

Taxable Travel Expenses	712.00
Medical Aid Fringe Benefit	488.00

COMPANY CONTRIBUTIONS

Pension	2,340.00
Medical Aid	488.00
OID Contribution	33.05
Bonus Accrual	2,340.00

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Pension	0.00	2,340.00
Med. Aid Tax Credit Applied	0.00	-404.00
PAYE Tax	0.00	9,050.04
UIF Contribution	0.00	68.64
Medical Aid	0.00	610.00

2

TOTAL DEDUCTIONS 11,664.68

LEAVE DAYS DUE	11.74	NETT PAY	20,905.32

3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
99,149.00	26,070.52	3,294.00	7,020.00

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COMPANY NAME		PERIOD	DATE
Zuki Distributers		3	11/04/2014
EMPLOYEE CODE	EMPLOYEE NAME		COST CENTRE
Z9002	Ms V d M Paula		

EMPLOYEE CODE	Z9002	EMPLOYEE NAME	Ms V d M Paula
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	3
22 Ampel Street		DATE	11/04/2014
Nelspruit			
	1201	RATE	380.00

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	380.00	30,400.00
Commission			825.00
Travel Expenses			1,200.00
Telephone Allowance			290.00

-1 if something else appears on income

GROSS EARNINGS	32,715.00

BENEFITS

Taxable Travel Expenses	960.00
Medical Aid Fringe Benefit	448.00

COMPANY CONTRIBUTIONS

Pension	2,280.00
Medical Aid	448.00
OID Contribution	33.05
Bonus Accrual	2,280.00

2

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Christmas Fund	0.00	75.00
Pension	0.00	2,280.00
Med. Aid Tax Credit Applied	0.00	-242.00
PAYE Tax	0.00	9,091.24
UIF Contribution	0.00	68.64
Medical Aid	0.00	560.00

TOTAL DEDUCTIONS			11,832.88
AVE DAYS DUE	2.31	**NETT PAY**	20,882.12

3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
98,599.00	26,191.72	3,024.00	6,840.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	04	25/04/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9000	Me J Banda	

EMPLOYEE CODE	Z9000	EMPLOYEE NAME	Me J Banda
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	04
22 Ampel Street		DATE	25/04/2014
Nelspruit	1201	RATE	375.00

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	375.00	30,000.00
Travel Expenses			2,400.00
Telephone Allowance			484.00

-1 if something does appear on income

GROSS EARNINGS	32,884.00

BENEFITS		COMPANY CONTRIBUTIONS	
Taxable Travel Expenses	1,920.00	Pension	2,250.00
Medical Aid Fringe Benefit	448.00	Medical Aid	448.00
		OID Contribution	33.05
		Bonus Accrual	2,250.00

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Pension	0.00	2,250.00
Med. Aid Tax Credit Applied	0.00	-323.00
PAYE Tax	0.00	9,074.83
UIF Contribution	0.00	68.64
Medical Aid	0.00	560.00
Staff Saving	4,425.00	885.00

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TOTAL DEDUCTIONS	12,515.47

LEAVE DAYS DUE	12.32	NETT PAY	20,368.53

3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
130,028.00	34,071.35	4,032.00	9,000.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	04	25/04/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9001	Ms J Moila	

EMPLOYEE CODE	Z9001	EMPLOYEE NAME	Ms J Moila
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	04
22 Ampel Street		DATE	25/04/2014
Nelspruit		RATE	390.00
	1201		

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	73.00	390.00	28,470.00
Travel Expenses			890.00
Telephone Allowance			480.00

-1 if something else appears can't earn

GROSS EARNINGS 29,840.00

BENEFITS

Taxable Travel Expenses	712.00
Medical Aid Fringe Benefit	488.00

COMPANY CONTRIBUTIONS

Pension	2,340.00
Medical Aid	488.00
OID Contribution	33.05
Bonus Accrual	2,340.00

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DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Pension	0.00	2,340.00
Med. Aid Tax Credit Applied	0.00	-404.00
PAYE Tax	0.00	7,958.03
UIF Contribution	0.00	68.64
Medical Aid	0.00	610.00

TOTAL DEDUCTIONS 10,572.67

LEAVE DAYS DUE	12.32	NETT PAY	19,267.33

3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
129,477.00	33,624.55	4,392.00	9,360.00

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COMPANY NAME	PERIOD	DATE
Zuki Distributers	4	25/04/2014

EMPLOYEE CODE	EMPLOYEE NAME	COST CENTRE
Z9002	Ms V d M Paula	

EMPLOYEE CODE	Z9002	EMPLOYEE NAME	Ms V d M Paula
DESIGNATION		COST CENTRE	
COMPANY NAME	Zuki Distributers	PERIOD	4
22 Ampel Street		DATE	25/04/2014
Nelspruit		RATE	380.00
	1201		

INCOME

DESCRIPTION	QUANTITY	RATE	AMOUNT
Hourly Wage	80.00	380.00	30,400.00
Overtime @ 1.5	3.00	570.00	1,710.00
Travel Expenses			1,200.00
Telephone Allowance			290.00

-1 if something else appears on income

GROSS EARNINGS 33,600.00

BENEFITS

Taxable Travel Expenses	960.00
Medical Aid Fringe Benefit	448.00

COMPANY CONTRIBUTIONS

Pension	2,280.00
Medical Aid	448.00
OID Contribution	33.05
Bonus Accrual	2,280.00

4

DEDUCTIONS

DESCRIPTION	BALANCE	AMOUNT
Christmas Fund	0.00	75.00
Pension	0.00	2,280.00
Med. Aid Tax Credit Applied	0.00	-242.00
PAYE Tax	0.00	9,445.23
UIF Contribution	0.00	68.64
Medical Aid	0.00	560.00

TOTAL DEDUCTIONS 12,186.87

LEAVE DAYS DUE	3.08	NETT PAY	21,413.13

3699 Gross Remuneration	4103 Total Employee's Tax	4005 Medical Aid Contributions	4001 Pension Fund - Current
132,647.00	35,394.95	4,032.00	9,120.00

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CASH FLOW STATEMENT OF THATO MUSIC PRODUCTIONS FOR THE YEAR ENDED 28 FEBRUARY 2014 ✓ ✓

CASH FLOW FROM OPERATING ACTIVITIES		17700.00	✓	✓
Cash received from clients	85000.00	✓		
Cash paid to employees and suppliers	-52300.00	✓		
Cash from generating activities	32700.00	✓	✓	
Interest received	18000.00	✓		
Interest paid	-2600.00	✓		
Drawings by owner	-30400.00	✓		
CASH FROM INVESTING ACTIVITIES		-28600.00	✓	✓
Increase in ivestment	-3200.00	✓		
Selling of vehicle	22600.00	✓		
Additions to land and buildings	-48000.00	✓		
CASH FLOW FROM FINANCING ACTIVITIES		13600.00	✓	✓
Increase in capital	38400.00	✓		
Decrease in long term loan	-24800.00	✓		
Net change in cash		2700.00	✓	✓
Cash at the beginning of the year		-6800.00	✓	
Cash at the end of the year		-4100.00	✓	✓

LINES ✓ ✓

TOTAL 27

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QUESTION 3

WAGES JOURNAL OF LEHANA GAME RESERVE FOR THE WEEK ENDED 14 JUNE 2014																
Employees	Hours	Rate per	Gross		Employee's deductions								Total		Net wage	
	worked	hour	Wage		Pension		PAYE		Med. Aid		UIF		deductions			
Sibeko	40.00	R 135.00	R 5,400.00	✓	R 526.50	✓	R 60.00	✓	R 1,350.00	✓	R 54.00	✓	R 1,990.50	✓	R 3,409.50	✓
Dikgole	40.00	R 185.00	R 7,400.00	✓	R 721.50	✓	R 75.00	✓	R 1,850.00	✓	R 74.00	✓	R 2,720.50	✓	R 4,679.50	✓
Mabena	35.00	R 75.00	R 2,625.00	✓	R 255.94	✓	R 32.00	✓	R 656.25	✓	R 26.25	✓	R 970.44	✓	R 1,654.56	✓

DECIMALS ✓ ✓
R-SIGN ✓ ✓

TOTAL 25

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QUESTION 4

MANUFACTURING INCOME STATENT OF MABUTLA BARKERIES FOR THE MONTH ENDED 31 MARCH 2014

Cost of raw material used		70750.00	✓	✓
Opening stock	8400.00	✓		
Plus: Purchases	75800.00	✓		
Freight on raw materials	850.00	✓		
Raw material available	85050.00	✓		
Less: Closing stock	14300.00	✓		
Direct labour		98600.00	✓	
Prime/Primary costs		169350.00	✓	✓
Factory overheads		73930.00	✓	✓
Rent paid	9300.00	✓	✓	
Water and electricity	9450.00	✓	✓	
Depreciation on factory equipment	4500.00	✓		
Indirect labour	38000.00	✓		
Telephone	10120.00	✓	✓	
Rate and taxes	2560.00	✓	✓	
Cost of goods manufactured		243280.00	✓	✓
Sales		355000.00	✓	
Less: Cost of sales		237780.00	✓	✓
Opening stock	6800.00	✓		
Plus: Cost of goods manufactured	243280.00	✓		
	250080.00	✓		
Less: Closing stock of finished goods	12300.00	✓		
Gross Profit		117220.00	✓	✓
Operating Expenses		36895.00	✓	✓
Rent paid	9300.00	✓	✓	
Water and electricity	1050.00	✓	✓	
Delivery cost of finished goods	975.00	✓		
Telephone	8280.00	✓	✓	
Advertising	12600.00	✓		
Bad debts	850.00	✓		
Rates and taxes	3840.00	✓	✓	
Net profit for the month		80325.00	✓	✓

TOTAL 48

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QUESTION 5

STOCK COSTING OF NAVIO ON 31 DECEMBER 2014

Code	Description	Quantity	Cost price	SP-Vat Excl.		Vat 14%		SP-Vat Incl		GP per unit		GP % on cost		Stock on hand		
MA455	Mandoza	25.00	125.45	150.54	✓	21.08	✓	171.62	✓	25.09	✓	20.00	✓	3136.25	✓	
CL800	DJ Cleo	35.00	199.95	269.93	✓	37.79	✓	307.72	✓	69.98	✓	35.00	✓	6998.25	✓	
A999	Arthur	30.00	175.35	210.42	✓	29.46	✓	239.88	✓	35.07	✓	20.00	✓	5260.50	✓	
														15395.00	✓	✓

TOTAL 20

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