



**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

**NATIONAL CERTIFICATE
TRAVEL OFFICE PROCEDURES N5
20 JUNE 2018**

This marking guideline consists of 11 pages.

SECTION A: FINANCIAL RECORD-KEEPING**QUESTION 1**

1.1

CASH RECEIPTS JOURNAL	CASH PAYMENTS JOURNAL
80 450	77 660
5 400	2 400
2 600	3 800
9 580	1 120
98 030	2 880
	87 860

(11)

1.2 **GENERAL LEDGER OF EASY TOURS**

BANK											
2017 June	1	Balance	b/d	✓ 114 500	00	2017 June	30	Total payments	CPJ	✓ 87 860	00
	30	Total receipts	CRJ	✓ 98 030	00		30	Balance	c/d	✓ 124 670	00
				✓ 212 530	00					212 530	00
2017 July	1	Balance	b/d	✓ 124 670	00						

(6)

1.3 **BANK RECONCILIATION STATEMENT OF EASY TOURS
ON 30 JUNE 2017**

	Debit	Credit
Credit balance according to the bank statement		160 520✓
Debit outstanding cheques: Nr 334	8 960✓	
Nr 346	19 620✓	
Nr 355	13 500✓	
Credit outstanding deposit		6 230✓
Debit balance according to the Bank account	124 670✓	
	166 750✓	166 750✓

(8)
[25]

QUESTION 22.1 **CASH RECEIPTS JOURNAL OF EASY TOURS FOR MAY 2017**

Doc. no.	Day	Details	Details of sundries	Fol.	Sundries		Debtors		Creditors		Commission received		Analysis of receipts		Bank		
560	1	S. Sun	Capital	✓	100 000	00							100 000	00	100 000	00	✓
561	4	C. Jansen (Dreamtours)		✓					45 000	00	5 000	00	50 000	00			
562	4	K. Kopman (Budget)		✓					1 190	00	210	00	1 400	00	51 400	00	✓✓
SCCCF	12	S. Smith (Protea Hotel Hatfield)		✓					702	00	78	00	780	00	780	00	✓
563	20	City Cycles	Rent received	✓	6 500	00							6 500	00			
SCCCF	20	L. Lewis (Holiday Inn)		✓					2 340	00	260	00	2 600	00	9 100	00	✓✓
SCCCF	31	C. Tiyo (Air Namibia)		✓					3 094	00	306	00	3 400	00			
565	31	Z. Daniels		✓			500	00					500	00	3 900	00	✓✓
					106 500	00	500	00	52 326	00	5 854	00			165 180	00	
					✓		✓		✓		✓				✓		

(-1 incorrect doc. nrs; -1 incorrect dates)

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2.2 **DEBTORS JOURNAL OF EASY TOURS FOR MAY 2017**

Inv. no.	Day	Debtor	Creditor	Fol.	Total debtors		Commission received		Creditors	
87	12	Z. Daniels	Greyhound	✓	✓✓1 200	00	120	00	1 080	00
88	29	B. Ntose	Abang Africa	✓	✓✓4 900	00	490	00	4 410	00
					✓✓6 100	00	610	00	5 490	00

(-1 incorrect doc. nrs; -1 incorrect dates)

(8)

2.3 **CREDITORS JOURNAL OF EASY TOURS FOR MAY 2017**

Inv. no.	Day	Creditors	Fol.	Total creditors		Equipment		Stationery		Sundries	Fol.	Sundry amount	
34	1	Waltons	✓	8 600	00	8 600	00						
35	12	Waltons	✓	870	00			870	00				
36	20	Engen	✓	570	00					Fuel	✓	570	00
37	29	Roman's	✓	650	00					Refreshments	✓	650	00
				10 690	00	8 600	00	870	00			1 220	00
				✓		✓		✓				✓	

(-1 incorrect doc. nrs; -1 incorrect dates)

(10)

2.4 **GENERAL LEDGER OF EASY TOURS**

DEBTORS											
2017 May	1	Balance	b/d	✓27 000	00	2017 May	31	Bank	CRJ	✓500	00
	31	Total sales	DJ	✓6 100	00		31	Balance	c/d	✓32 600	00
				✓33 100	00					33 100	00
2017 June	1	Balance	b/d	✓32 600	00						

CREDITORS											
						2017 May	1	Balance	b/d	✓43 600	00
							31	Bank	CRJ	✓52 326	00
							31	Debtors	DJ	✓5 490	00
							31	Total Purchases	CJ	✓10 690	00
										✓112 106	00

COMMISSION RECEIVED											
						2017 May	31	Bank	CRJ	✓5 854	00
							31	Debtors	DJ	✓610	00
										✓6 464	00

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QUESTION 3

3.1

TRIAL BALANCE OF EASY TOURS ON 31 JULY 2017

	DEBIT		CREDIT	
BALANCE SHEET SECTION*				
Capital			✓100 000	00
Drawings	✓8 000	00		
Office equipment	✓22 200	00		
Office furniture	✓35 000	00		
Bank	✓15 800	00		
Petty cash	✓3 000	00		
Cash float	✓1 000	00		
Debtors	✓56 000	00		
Creditors			✓10 200	00
Mortgage bond			✓120 000	00
NOMINAL ACCOUNTS SECTION*				
Commission received			✓43 000	00
Rent received			✓8 000	00
Advertisings costs	✓5 500	00		
Transport costs	✓26 000	00		
Interest on mortgage bond	✓6 000	00		
Entertainment	✓3 000	00		
Salaries	✓55 000	00		
Stationery	✓6 500	00		
Telephone	✓13 200	00		
Wages	✓25 000	00		
	✓281 200	00	✓281 200	00
*-1 incorrect headings				

(22)
(22)

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3.2

BALANCE SHEET OF EASY TOURS ON 31 JULY 2017

CAPITAL EMPLOYER			
CAPITAL (Note 1)		2 800	2 800✓
LONG-TERM LIABILITIES			
Mortgage Bond		120 000	120 000✓
			122 800✓
EMPLOYMENT OF CAPITAL			
FIXED ASSETS			
Office equipment		22 200✓	57 200✓
Office furniture		35 000✓	
NETWORKING CAPITAL			
CURRENT ASSETS			
Cash (Note 2)	19 800✓		65 600✓
Debtors	56 000✓		
LESS: CURRENT LIABILITIES			
Creditors	10 200✓	10 200✓	
			122 800✓
Note 1: CAPITAL			
Opening balance		100 000✓	
LESS: Net Loss		89 200✓	
		10 800✓	
LESS: Drawings		8 000✓	
		2 800✓	
Note 2: CASH			
Bank		15 800✓	
Petty Cash		3 000✓	
Cash Float		1 000✓	
		19 800✓	

(22)
[44]

QUESTION 4

PETTY CASH JOURNAL OF EASY TOURS FOR AUGUST 2017

Voucher no.	Day	Details	Details of sundries	Fol.	Sundries		Stationery		Wages		Petty cash	
67	1	Courier documents	Postage	✓	250	00					✓250	00
68	8	Printer ink		✓			360	00			✓360	00
69	8	Milk and sugar	Refreshments	✓	35	00					✓35	00
70	20	Cleaning of garden		✓					200	00	✓200	00
71	22	Petrol delivery vehicle	Fuel	✓	100	00					✓100	00
72	30	Donation to school	Donations	✓	200	00					✓200	00

(-1 incorrect doc. nrs; -1 incorrect dates)

[12]

QUESTION 5

- 5.1 F
5.2 K
5.3 A
5.4 L
5.5 H
5.6 B
5.7 D
5.8 C
5.9 M
5.10 E
5.11 G

(11 × 1) [11]

TOTAL SECTION A: 150**SECTION B: PRINCIPLES OF SOUTH AFRICAN LAW****QUESTION 6**

- 6.1
- Full contractual capacity: Most people over 18 years will have full contractual capacity where they can enter into a contract freely. An example is people over 18 years with some exceptions.
 - Limited contractual capacity: People in this category may only enter into a contract when they are assisted by another person. This will for example be minors between ages 7 and 17 years.
 - No contractual capacity: This category of people may not enter into a contract with other people at all. Examples include mentally ill people as well as minors under the age of 7 years. (3 + 3 + 3) (9)
- 6.2
- Employment
 - Sale of property
 - Leases
 - Marriage agreements
 - Credit agreements
 - Antenuptial contracts (Any 5 × 1) (5)
- 6.3 An offer to the general public includes a reward offered to anybody for certain information or a specific action. (2)

6.4	6.4.1	YES		
	6.4.2	YES		
	6.4.3	NO		
	6.4.4	NO		
	6.4.5	NO		
			(5 × 1)	(5)
6.5	6.5.1	This marriage contract means that everything the couple owns form part of the joint estate. Should the couple separate, everything will be divided into two equal shares.		
	6.5.2	With this marriage contract each spouse owns and administrates his/her own estate. Each one will keep what is his/hers should they separate.		
	6.5.3	This type of marriage contract means that each spouse will keep his/her own belongings which he/she had before marriage. All assets acquired after the date of marriage will be a joint estate. Should the couple separate, only the joint estate is divided in half. Anything brought into the marriage will stay the property of that person.		
			(3 × 2)	(6)
6.6		<ul style="list-style-type: none"> • Any public property • Things that do not belong to anybody • Any article prohibited by law • An inheritance of a living person 		(4)
6.7	6.7.1	A symbolic delivery will take place if it is impossible to deliver the goods to the new owner. A key of a house will be given to the owner as the house itself cannot be delivered.		
	6.7.2	Delivery with the longhand will take place when it is physically impossible to place the goods in the hand of the owner. The goods will then be pointed out to the new owner to collect.		
			(2 × 2)	(4)
6.8	6.8.1	A credit agreement		(1)
	6.8.2	Bontle		(1)
	6.8.3	ABSA		(1)

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- 6.8.4
- It must be in writing and signed by or on behalf of every party involved.
 - It must give the names of the credit provider and the credit receiver as well as their addresses.
 - It must state the amount as well as the deposit to be paid.
 - It must describe the goods or services.
 - It must refer to how the passing of ownership will take place.
 - It must refer to the right of the credit grantor to repossess the goods when instalments are not paid.
 - It must refer to the cooling-off period.
 - It must be in the official language which the credit receiver may request in writing. (Any 5 × 1) (5)
- 6.8.5 The cooling-off period refers to 5 business days (excluding weekends and public holidays) that the purchaser has to cancel the purchase. To get out of the contract the purchaser must give notice of termination to the credit provider in writing and return any goods he/she has already received. (3)
- 6.8.6
- Payslip
 - Identity document
 - List of existing debt
 - A budget listing income and expenses
 - Proof of address such as a utility bill
 - Declaration of financial ability (Any 4 × 1) (4)
- [50]

TOTAL SECTION B: 50
GRAND TOTAL: 200