



# higher education & training

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Department:  
Higher Education and Training  
**REPUBLIC OF SOUTH AFRICA**

**N1580(E)(J12)H**

**NATIONAL CERTIFICATE**

**TRAVEL OFFICE PROCEDURES N5**

(4021165)

**12 June 2019 (X-Paper)**  
**09:00–12:00**

**This question paper consists of 9 pages and an answer book of 12 pages.**

**DEPARTMENT OF HIGHER EDUCATION AND TRAINING**  
**REPUBLIC OF SOUTH AFRICA**  
NATIONAL CERTIFICATE  
TRAVEL OFFICE PROCEDURES N5  
TIME: 3 HOURS  
MARKS: 200



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**INSTRUCTIONS AND INFORMATION**

1. Answer ALL the questions.
  2. Read ALL the questions carefully.
  3. Write your EXAMINATION NUMBER in the space provided on the front page of the attached ANSWER BOOK.
  4. Answers in pencil will not be marked.
  5. Write neatly and legibly.
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**SECTION A: FINANCIAL RECORDKEEPING****QUESTION 1**

Use the following incorrect trial balance of Glory Travel on 31 March 2019 to draw up the following:


- 1.1 Corrected trial balance of Glory Travel on 31 March 2019  (24)
- 1.2 Income statement of Glory Travel for the year ended 31 March 2019 (15)
- 1.3 Balance sheet of Glory Travel on 31 March 2019  (22)


	DEBIT	CREDIT
<b>BALANCE SHEET SECTION</b>		
Capital	500 000	
Drawings	4 000	
Vehicles	220 000	
Equipment	155 000	
Furniture	87 000	
Bank	9 600	
Petty cash	800	
Debtors	15 000	
Creditors	24 800	
Fixed deposit: ZZ Bank	80 000	
Loan: Global Bank	20 000	
<b>NOMINAL ACCOUNTS SECTION</b>		
Commission received	43 000	
Rent received	10 000	
Interest on fixed deposit: ZZ Bank	1 600	
Advertisements	4 000	
Fuel	6 500	
Wages	16 300	
Refreshments	2 400	
Insurance	7 500	
Membership fees	2 500	
Vehicle expenses	2 000	
Water and electricity	6 000	
	1 218 000	


**[61]**

**QUESTION 2**

Record only the applicable credit transactions for April 2019 in the given journals of Glory Travel. Close these journals off at the end of the month.

- 2.1 Debtors' journal (columns for debtors, commission received and creditors) (20)
- 2.2 Creditors' journal (columns for creditors, furniture, stationery and sundry accounts)  (17)

Commission structure: Domestic flight tickets – 7% International flight tickets – 9% Tours and accommodation – 10% Car rental and travel insurance – 15%	Source document: Invoices issued: L33 onwards Invoice received: Renumber from T54  
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DAY	TRANSACTION
1	Sold TWO Mango flight tickets to Lanseria on credit to T. Tiyo, R1 350 per ticket
3	Bought TWO desks (R1 500 each) and TWO computers (R7 500 each) on credit from Game
4	Issued an invoice to FNB for incentive travel sold to them. TEN tour packages to Mauritius through Thompson Tours for R15 000 per package
4	Sold car rental through AVIS on credit to L. Smith, R2 000
6	Received an invoice for R1 700 from Waltons for files and printing paper ordered from them
9	Sold a BA flight ticket to London to R. Xongo for R7 600. Paid with her credit card
13	Received an invoice issued by Checkers for milk, sugar, coffee and tea ordered from them, R3 500
13	Paid Mango the amount due
15	Sold travel insurance on credit to J. Jwara for R1 670. TLC will provide the service
17	Sent an invoice to A. Adams for TWO flight tickets to Sydney with Qantas, R23 600 per ticket 
20	Bought printer ink on credit from Incredible Connection, R2 000
25	Bought filing cabinets from Game and paid per cheque, R6 500
25	Invoice received from GG Garage for repairs made to the delivery vehicle, R4 300
30	Received an invoice of R2 360 from Waltons for filing cabinets ordered

**[37]**

**QUESTION 3**

3.1 Indicate whether the following statements are TRUE or FALSE. Choose the answer and write only 'True' or 'False' next to the question number (3.1.1–3.1.4) in the ANSWER BOOK.

3.1.1 The imprest amount is associated with the cash float account in the general ledger. 


3.1.2 Petty cash is a current liability.

3.1.3 Fixed assets cannot be bought from petty cash.

3.1.4 An EFT received from a client is recorded in the cash receipts journal.

(4 × 1) (4)


3.2 Choose a source document from COLUMN B used to complete the journal in COLUMN A. Write only the letter (A–G) next to the question number (3.2.1–3.2.5) in the ANSWER BOOK.

COLUMN A		COLUMN B	
3.2.1	Cash payments journal	A	duplicate receipts
3.2.2	Cash receipts journal	B	petty-cash receipt
3.2.3	Petty cash journal	C	invoice vouchers
3.2.4	Debtors' journal	D	duplicate invoice
3.2.5	Creditors' journal 	E	cheque counterfoil
		F	original invoice
		G	petty-cash voucher

(5 × 1) (5)


3.3 Various options are given as possible answers to the following statements. Choose the answer and write only the letter (A–C) next to the question number (3.3.1–3.3.4) in the ANSWER BOOK.

3.3.1 The total of the debtors' column in the cash receipts journal will be transferred to the ... side of the debtors' account in the general ledger.


- A debit
- B credit 
- C None of the above

3.3.2 The total of the creditors' column in the cash payments journal will be transferred to the ... side of the creditors' account in the general ledger.

- A debit
- B credit
- C None of the above

3.3.3 The total of the creditors' column in the debtors' journal will be transferred to the ... side of the bank account in the general ledger. 

- A debit
- B credit
- C None of the above

3.3.4 The total of the wages column in the cash payments journal will be transferred to the ... side of the wages account in the general ledger. 

- A debit
- B credit
- C None of the above


(4 × 1)

(4)



**[13]**

**QUESTION 4**

After comparing the bank statement and cash journals of Glory Travel you are required to do the following:

- 4.1 Make the supplementary entries in the cash receipts and cash payments journals (bank column only).  (10)
- 4.2 Post the totals of the journals to the bank account in the general ledger and balance the account. (6)
- 4.3 Compile a bank reconciliation statement on 31 May 2019 to reconcile the balance of the bank account with that of the bank statement. (10)

**INFORMATION:**

- a. The bank statement showed a credit balance of R433 000.
- b. The bank account in the general ledger showed a debit balance of R344 770 on 1 May 2019.
- c. The total of the bank column in the cash receipts journal on 31 May 2019 was R80 500.  

- d. The total of the bank column in the cash payments journal on 31 May 2019 was R78 000.
- e. A credit entry appears on the bank statement for a deposit of R20 500 that J. Jones made directly into the bank account.
- f. A debit order of R5 500 in favour of MTN for the business WiFi was debited on the bank statement.
- g. The bank charges for the month was R1 400.
- h. The bank referred a cheque to the drawer, L. Lekay, because of insufficient funds. The cheque was made out for R6 500.
- i. The amount of R32 800 does not appear on the bank statement but is recorded in the cash receipts journal as a direct deposit from K. Koro.
- j. The bank made a mistake by wrongly crediting the account with R15 000.  

- k. The following cheques have not yet been presented for payment:
- |       |         |
|-------|---------|
| No 24 | R33 800 |
| No 30 | R12 000 |
| No 37 | R1 900  |
| No 44 | R3 330  |

- l. A deposit from A. Allan was received on the last day of the month for international flights sold for R25 000. It was recorded in the cash receipts journal but it does not appear on the bank statement.
- m. A debit order of R4 600 in favour of FNB (instalment on a loan) was deducted from the bank account.
- n. A deposit of R75 000 made by T. Theron directly into the bank account does not yet appear in the cash receipts journal.

[26]

### QUESTION 5

Complete the invoice provided in the ANSWER BOOK for the following transaction:

You are S. Smith, working for Glory Travel. Today is 1 June 2019 and Old Mutual is buying FIVE air tickets on credit to Cape Town on Mango, R2 200 per ticket. They are also purchasing car hire for 4 days on credit from Bidvest Car Rental, R399 per day. Issue invoice number LL447 to them.

[13]




**TOTAL SECTION A: 150**

### SECTION B

#### QUESTION 6


- 6.1 Briefly explain the origin of South African Law by referring to the following:
- 6.1.1 TWO countries that had an influence on the current South African Law. (2)
- 6.1.2 The language commonly used in courts in South Africa. (1)
- 6.2 One of the requirements of a valid contract is that the parties must have contractual capacity.
- 6.2.1 Name any FIVE other requirements of a valid contract. (5)
- 6.2.2 Explain what *contractual capacity* is. (2)
- 6.2.3 Distinguish between the THREE categories of contractual capacity by naming and briefly explaining as well as giving an example of each category. (3 × 3) (9)
- 6.3 Parties must have free consent to go into contracts, either offering of accepting. There are, however, reasons why free consent may be absent between parties.
- Name and briefly explain THREE such reasons. (3 × 2) (6)



- 6.4 Explain the contractual capacity of the following parties:
- 6.4.1 Capacity of the mentally ill/insane person  (3)
  - 6.4.2 Capacity of the drunk (3)
  - 6.4.3 Capacity of a married woman married out of community of property (2)
- 6.5 Indicate whether the following statements are TRUE or FALSE. Choose the answer and write only 'True' or 'False' next to the question number (6.5.1–6.5.5) in the ANSWER BOOK.
- 6.5.1 Selling sea sand from Clifton as a souvenir is illegal.
  - 6.5.2 Trading your cellphone for a tablet is a contract of sale. 
  - 6.5.3 Delivery of a new car will take place with the short hand.
  - 6.5.4 Delivery of a new house will take place by symbolic delivery.
  - 6.5.5 When you order goods from the USA you will have to pay in US dollars. (5 × 1) (5)
- 6.6 The provider of credit in a credit agreement might be the seller of another institution.   
Give ONE example where the seller is the credit provider and ONE example where another institution is the credit provider. (2 + 2) (4)
- 6.7 Name any THREE articles covered in the most recent Credit Act. (3)
- 6.8 The most recent Credit Act is strict about providing credit.  
Name FIVE types of documentation that the borrower must supply when applying for credit. (5)
- [50]**
- TOTAL SECTION B: 50**  
**GRAND TOTAL: 200**

# TRAVEL OFFICE PROCEDURES N5


## ANSWER BOOK

EXAMINATION NUMBER: 

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CENTRE NUMBER: 

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QUESTION	MARKER	CHIEF MARKER	INTERNAL MODERATOR
1			
2			
3			
4			
5			
6			
<b>TOTAL</b>	/200	/200	/200
	%	%	%



EXAMINATION NUMBER:

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**QUESTION 1**

1.1 TRIAL BALANCE OF GLORY TRAVEL ON 31 MARCH 2019

	DEBIT		CREDIT	





EXAMINATION NUMBER:

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**QUESTION 2**

**2.1 DEBTORS' JOURNAL OF GLORY TRAVEL FOR APRIL 2019**



Inv no	Day	Debtor	Creditor	Fol	Total debtors	Commission received	Creditors		

(20)

EXAMINATION NUMBER:

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2.2 **CREDITORS' JOURNAL OF GLORY TRAVEL FOR APRIL 2019**



Inv no	Day	Creditors	Fol	Total creditors	Furniture	Stationery	Sundries	Fol	Details of sundries



(17)  
[37]

EXAMINATION NUMBER:

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**QUESTION 3**

- 3.1 3.1.1 \_\_\_\_\_
- 3.1.2 \_\_\_\_\_
- 3.1.3 \_\_\_\_\_
- 3.1.4 \_\_\_\_\_ (4 × 1) (4)
- 3.2 3.2.1 \_\_\_\_\_ 
- 3.2.2 \_\_\_\_\_
- 3.2.3 \_\_\_\_\_
- 3.2.4 \_\_\_\_\_
- 3.2.5 \_\_\_\_\_ (5 × 1) (5) 
- 3.3 3.3.1 \_\_\_\_\_
- 3.3.2 \_\_\_\_\_
- 3.3.3 \_\_\_\_\_
- 3.3.4 \_\_\_\_\_ (4 × 1) (4)

**[13]**



EXAMINATION NUMBER:

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**QUESTION 4**

4.1

CASH RECEIPTS JOURNAL	CASH PAYMENTS JOURNAL

(10)

4.2

**GENERAL LEDGER OF GLORY TRAVEL**

BANK									

(6)

4.3

**BANK RECONCILIATION STATEMENT OF GLORY TRAVEL ON 31 MAY 2019**

4.3



	DEBIT	CREDIT

(10)  
[26]

EXAMINATION NUMBER:

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QUESTION 5

<b>Credit Sales Invoice</b>		<b>No. ....</b>		
<b>GLORY TRAVEL</b>				
BUSINESS UNIT 12B POLOKWANE 0699				
Tel: 015 229 4890				
 <b>To:</b>				
Quantity	Description	Supplier (Creditor)	Unit price	Amount
				
Customer signature: <i>A ADAMS</i>				
Travel agent's signature: <i>S SMITH</i>				
Date:				



[13]

TOTAL SECTION A: 150

EXAMINATION NUMBER:

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**SECTION B**

**QUESTION 6**



- 6.1    6.1.1 

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 (2)
  
- 6.1.2 

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 (1)
  
- 6.2    6.2.1 


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 (5)
  
- 6.2.2 

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 (2)
  
- 6.2.3 

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 (9)


EXAMINATION NUMBER:

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6.3  \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (6)

6.4 6.4.1 \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (3)

6.4.2 \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (3)

6.4.3  \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (2)

6.5 6.5.1 \_\_\_\_\_  
6.5.2 \_\_\_\_\_  
6.5.3 \_\_\_\_\_  
6.5.4 \_\_\_\_\_  
6.5.5 \_\_\_\_\_  
(5 x 1) (5)

 6.6 \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (4)

EXAMINATION NUMBER:

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6.7

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(3)

6.8

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(5)

[50]

**TOTAL SECTION B: 50**  
**GRAND TOTAL: 200**