



**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE

TRAVEL OFFICE PROCEDURES N5

(4021165)

10 June 2021 (X-paper)

09:00–12:00

This question paper consists of 7 pages.

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

INSTRUCTIONS AND INFORMATION

1. Answer all the questions.
 2. Read all the questions carefully.
 3. Number the answers according to the numbering system used in this question paper.
 4. Write your EXAMINATION NUMBER on the front page of the ANSWER BOOK in the space provided.
 5. Use only a black or blue pen. No marks will be given for answers in pencil.
 6. Write neatly and legibly.
-

SECTION A: FINANCIAL RECORDKEEPING**QUESTION 1**

The following transactions appear in the books of Rebel Tours for May 2021:



DATE	TRANSACTION
1	The owner, R. Rebel, increased her capital with R150 000.
1	Sell two return tickets from Johannesburg to Dubai on Emirates to K. Bolwana. The price is R14 000 per ticket and she pays with a credit card.
1	Buy printer ink at Waltons from petty cash, R260.
3	Cash a cheque for wages, R500.
3	Pay Telkom R2 500 with a business cheque for the telephone and Wi-Fi of the business.
5	Receive R7 500 via EFT from Pretty Things for renting office space.
8	Courier a passport to a client using DHL. Pay R140 from petty cash.
8	Buy milk, coffee, tea and sugar for the staff from Shoprite. Pay with a business cheque, R3 600.
10	Sell a tour package with Trafalgar Tours to J. Jonas. Received a cheque for R25 000.
12	R. Rebel cashes a cheque of R2 000 for own use.
15	The senior consultant attends a meeting in the city and pays parking fees out of petty cash, R30.
17	T. Thomas pays for car hire from Hertz with a credit card. R800 per day for four days.
19	Urgent printer repairs, R3 000 from petty cash.
20	Cash a cheque for petty cash, R2 000.
20	Receive a cheque from Brick College for payment of their account, R42 000.
23	Pay Emirates the amount due for sales made on 1 May.
23	Cash a cheque for wages, R1 000.
25	Buy printing paper and envelopes with a cheque from Waltons, R4 700.
25	R. Rebel increases her capital contribution with R50 000.
26	Send a registered letter via the post office to S. Mawu. Pay R80 from petty cash.
31	Sell a bus ticket on Greyhound to T. Tembo and receive R1 200 cash.
31	Pay R250 from petty cash for black pens and a new business stamp at Waltons.
31	Cash a cheque to restore the imprest amount.



The following commission structure is used:



International air tickets	9%
Domestic air tickets	7%
Travel insurance	5%
Tours, coach, rail, accommodation	10%
Car hire	15%

Complete and close off/balance the following:

- | | | |
|-----|---|-------------|
| 1.1 | Cash receipts journal with additional columns for creditors, commission received and analysis of receipts | |
| | NOTE: Only bank money on 10, 20 and 31 May 2021. Start with receipt number R22. | (27) |
| 1.2 | Cash payments journal with additional columns for wages and creditors starting with cheque number C67 | (22) |
| 1.3 | Petty cash journal with additional columns for stationery and postage starting with voucher number P46 | (16) |
| 1.4 | The petty cash account in the general ledger with a balance of R3 500 on 1 May 2021, which is also the imprest amount | (7) |
| | | [72] |

QUESTION 2

After comparing the bank statement and cash journals of Rebel Tours, the following supplementary entries were found:

- (a) The bank statement showed a credit balance of R650 000.
- (b) The bank account showed a debit balance of R50 000 on 30 April 2021.
- (c) The total of the bank column in the cash receipts journal on 30 April 2021 was R758 500.
- (d) The total of the bank column in the cash payments journal on 30 April 2021 was R244 500.
- (e) A debit order of R15 000 in favour of Telkom for the business telephone and Wi-Fi was debited on the bank statement.
- (f) The following cheques have not yet been presented for payment:
- | | |
|------|----------|
| C251 | R120 000 |
| C274 | R74 035 |
- (g) A credit entry on the bank statement was for a R40 000 deposit made directly into the bank account by Jonathan Jones via EFT.
- (h) The bank debited R3 000 from the account for bank charges.
- (i) The following deposits were made by clients during the month and do not appear on the bank statement:
- | | |
|----------|----------|
| T. Tiger | R100 000 |
| L. Lion | R32 535 |


- (j) A debit order in favour of Vodacom for the owner's cellphone was deducted from the bank account, R2 500. ✈
- (k) A deposit made by Durbanville Mediclinic directly into the bank account does not yet appear in the journal, R45 000.
- (l) The bank returned the cheque of J. Jantjies due to insufficient funds, R52 000.
- (m) An EFT of R12 000 made by B. Bangiso does not yet appear in the journal but is credited on the bank statement.
- 2.1 Make the supplementary entries in the cash receipts and cash payments journals (bank column only). ✈ (11)
- 2.2 Post the totals of the journals to the bank account in the general ledger of Rebel Tours and balance the bank account. (5)
- 2.3 Compile a bank reconciliation statement on 30 April 2021 to reconcile the balance of the bank account with that of the bank statement. (7)
- [23]**

QUESTION 3

Use the following incorrect trial balance of Rebel Tours given on 31 May 2021 to draw up the following: ✈



TRIAL BALANCE OF REBEL TOURS ON 31 MAY 2021

	DEBIT	CREDIT
BALANCE SHEET SECTION		
Capital	550 000	
Drawings	16 000	
Land and buildings	200 000	
Vehicles	220 000	
Bank	143 000	
Petty cash	3 000	
Debtors	28 000	
Creditors	38 000	
NOMINAL ACCOUNTS SECTION		
Commission received	152 000	
Rent received	10 000	
Advertising	7 000	
Fuel	11 000	
Insurance	10 000	
Repairs	20 000	
Telephone	25 000	
Wages	55 000	
Water and electricity	12 000	

3.1	Corrected trial balance of Rebel Tours on 31 May 2021	(18)
3.2	Income statement of Rebel Tours for the year ended 31 May 2021	(13)
3.3	Balance sheet of Rebel Tours on 31 May 2021 	(16)
		[47]

QUESTION 4

Complete the following sentences by writing only the missing word or words next to the question number (4.1–4.8) in the ANSWER BOOK.

- 4.1 The source document used in the debtors' journal is a/an ...
- 4.2 The source document used in the creditors' journal is a/an ...
- 4.3 A ... is a company that owes money to a business. 
- 4.4 A ... is a company that a business owes money to.
- 4.5 When purchasing a new printer for the business it must be recorded in the bank account and the ... account.
- 4.6 When purchasing a new desk for the business it must be recorded in the bank account and the ... account.
- 4.7 Owner's equity + liabilities = ... 
- 4.8 When purchasing a carpet for the office it must be recorded in the bank account and the ... account.

(8 × 1) **[8]**

TOTAL SECTION A: 150

SECTION B: PRINCIPLES OF SOUTH AFRICAN LAW**QUESTION 5**

- 5.1 5.1.1 Name FIVE requirements, other than the observation of formalities, for a contract to be valid. ✈️ (5)
- 5.1.2 Name FIVE contracts that must be in writing to be valid. (5)
- 5.2 Discuss each of the following requirements for the acceptance of an offer:
- 5.2.1 The acceptance must be unconditional.
- 5.2.2 The acceptance must take place within the prescribed period. (2 × 2) (4)
- 5.3 Name and briefly explain THREE types of mistakes of fact that can be made when entering into an agreement. (3 × 2) (6)
- 5.4 5.4.1 Define the term *contractual capacity*. ✈️ (2)
- 5.4.2 Explain the contractual capacity of a minor referring to the ages from 0–7 years and 8–17 years. (2 + 2) (4)
- 5.4.3 Name FIVE circumstances, other than statutory exceptions, where a minor may enter into a contract. (5)
- 5.5 Indicate whether the following statements are TRUE or FALSE by writing only 'True' or 'False' next to the question number (5.5.1–5.5.5) in the ANSWER BOOK. Give a reason for the answer.
- 5.5.1 You are allowed to sell products not yet in existence.
- 5.5.2 When selling a cellphone in South Africa the buyer can pay in euro.
- 5.5.3 The inheritance one will receive from an aunt who is terminally ill may be sold.
- 5.5.4 All contracts of sale must be in writing.
- 5.5.5 Long-hand delivery refers to goods imported from other countries. (5 × 2) (10)
- 5.6 Define the term *credit agreement*. ✈️ (2)
- 5.7 Explain the term *cooling-off period*. (3)
- 5.8 List FOUR documents that a credit receiver must supply when applying for credit. (4)

[50]

TOTAL SECTION B: 50
GRAND TOTAL: 200