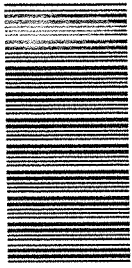


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**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

NOVEMBER EXAMINATION

TRAVEL OFFIC PROCEEDURES N5

13 NOVEMBER 2014

This marking guideline consists of 9 pages.

SECTION A**QUESTION 1**

- 1.1 False
- 1.2 False
- 1.3 True
- 1.4 True
- 1.5 False
- 1.6 True
- 1.7 True
- 1.8 True
- 1.9 False
- 1.10 True

(10 × 1) [10]

QUESTION 2

- 2.1 The **JUDGE** in the Supreme Court, or the magistrate in the Magistrate's court is the person who makes the decision after listening to the arguments of all parties.
- 2.2 Attorneys represent clients in magistrates and labour courts, and deal directly with the public.
- 2.3 An advocate must have a LL.B degree. An advocate may take work directly from the public but they are normally 'instructed' by an attorney.
- 2.4 If we bring a legal action against another party, we are known as the plaintiff in action.
- 2.5 If we are on the other end of the action we are known as the defendant, because we have to defend ourselves against the complaints of the plaintiff.

(5 × 1) [5]

QUESTION 3

- Sale of land/immovable property
- Credit agreements (hire-purchase)
- Agreement of suretyship
- Long term lease agreements
- Ante-nuptial contracts
- Leases
- Employment
- Learnerships (apprenticeship)
- Marriage agreements
- Surety agreements
- Mineral rights

(Any 5 × 1) [5]

QUESTION 4

- Contracts concluded with the assistance of a guardian
- A married person under the age of 21
- A minor between the ages of 18 and 21 may apply to the Supreme Court in his/her judicial area to be appointed a major.
- Where Emancipation takes place
- Through ratification
- Statutory exceptions

[6]

QUESTION 5

- Mentally Ill persons
- Drunks
- Prodigals
- Insolvents
- A person found guilty of business crimes
- Contracts formed with an enemy of the state

[6]

QUESTION 6

- The threat of intimidation must be the cause of the agreement.
- The fear caused by the threats must be actual or justified and must be proved.
- The threat of intimidation must be illegal, or a legal act to produce an illegal result.
- The fear of the violence or threats must be unavoidable, and the plaintiff must prove he/she was defenseless against the threats.
- The threats must have been directed at the live(s) of the plaintiff or loved ones.

[5]

QUESTION 7

- Innocent misrepresentation – the person making the statement really thought the fact to be true
- Negligent/careless misrepresentation – one party will present a false fact in a negligent or careless way and the other party acted on the misrepresentation.
- Fraudulent misrepresentation – a deliberate untrue statement was made, and the innocent party contracted on the basis of the false information. (3 + 3)

[6]

QUESTION 8

- Mistake concerning the nature of the agreement.
- Mistake concerning the subject matter.
- Mistakes concerning the identity of the parties to the contract.
- Mistakes concerning the quality of the subject matter.

[4]

QUESTION 9

- Marriage in community of property
- Marriage out of community of property with accrual system
- Marriage out of community of property with exclusion of the accrual system

[3]

TOTAL SECTION A: 50**SECTION B****QUESTION 10**

10.1

TRIAL BALANCE OF GO AWAY TOURS – NOVEMBER 2014

	FOL	DEBIT	CREDIT
BALANCE SHEET SECTION			
Bank	B1	437 750,00	
Capital	B2		780 000,00
Creditors	B3		14 780,00
Debtors	B4	3 900,00	
Land and Buildings	B5	1 100 000,00	
Vehicles	B6	330 000,00	
Equipment	B7	27 930,00	
Drawings	B8	3 750,00	
Petty Cash	B9	5 000,00	
Stock	B10	7 130,00	
NOMINAL ACCOUNTS			
Commission	N1		1 231 000,00
Wages	N2	1 480,00	
Stationery	N3	2 190,00	
Salaries	N4	73 400,00	
Water & Electricity	N5	7 190,00	
Telephone	N6	6 410,00	
Rent Paid	N7	13 000,00	
Consumables	N8	2 750,00	
Travel Material	N9	3 900,00	
		2 025 780,00	2 025 780,00

(20)

10.2 INCOME STATEMENT OF GO AWAY TOURS FOR THE YEAR ENDED
NOVEMBER 2014

COMMISSION		1 231 000,00
PLUS OTHER INCOME		
TOTAL INCOME FOR THE PERIOD		1 231 000,00
LESS EXPENSES		110 320,00
Wages	1 480,00	
Stationery	2 190,00	
Salaries	73 400,00	
Water & Electricity	7 190,00	
Telephone	6 410,00	
Rent Paid	13 000,00	
Consumables	2 750,00	
Travel Material	3 900,00	
NET PROFIT FOR THE PERIOD		1 120 680,00

(12)

10.3 BALANCE SHEET OF GO AWAY TOURS ON 30 NOVEMBER 2014

CAPITAL			1 896 930,00
Capital (1)	1 896 930,00		
EMPLOYMENT OF CAPITAL			1 896 930,00
FIXED ASSETS			1 457 930,00
Equipment	330 000,00		
Vehicles	27 930,00		
Land and Buildings	1 100 000,00		
NET WORKING CAPITAL			439 000,00
CURRENT ASSETS		453 780,00	
Debtors	3 900,00		
Petty Cash	5 000,00		
Stock	7 130,00		
Bank	437 750,00		
LESS LIABILITIES		14 780,00	
Creditors	14 780,00		
NOTES			
1) Capital of Trial Balance	780 000,00		
Less drawings	3 750,00		
Plus net profit	1 120 680,00		
	1 896 930,00		

(19)

TRAVEL OFFICE PROCEDURES N5

11.1 Cash Payments Journal of GO AWAY TOURS – NOVEMBER 2014

DOC	DAY	DETAILS	SUNDRY	SUNDRY AMOUNT	WAGES	CREDITORS	STATIONERY	BANK
4713	1	DIONS WIRED	Equipment	7 999,00				7 999,00
4714	2	MCCI	Membership	1 400,00				1 400,00
4715	6	Cash	Petty Cash	1 000,00				1 000,00
4716	16	Cash			450,00			450,00
4717	29	Gr – 8 – Ideas				8 000,00		8 000,00
4718	29	PJ Electrical				11 000,00		11 000,00
4719	31	CNA					278,90	278,90
				<u>10 399,00</u>	<u>450,00</u>	<u>19 000,00</u>	<u>278,90</u>	<u>30 127,90</u>

(17)

11.2 Creditors Journal of GO AWAY TOURS – NOVEMBER 2014

DOC	DAY	DETAILS	SUNDRY	SUNDRY AMOUNT	STATIONERY	EQUIPMENT	TRAVEL MATERIA	TOTAL CREDITORS
73	1	Travel Assist					2 130,00	2 130,00
74	8	House and Home				6 900,00		6 900,00
75	17	Hoedspruit stationers			2 473,00			2 473,00
76	20	PJ Electrical	Electric Fence	11 000,00	240,00			11 000,00
77	23	Hoedspruit stationers						240,00
78	26	Gr – 8 - Ideas					8 000,00	8 000,00
				<u>11 000,00</u>	<u>2 713,00</u>	<u>6900,00</u>	<u>10 130,00</u>	<u>30743,00</u>

(15)

11.3 GENERAL LEDGER OF GO AWAY TOURS – NOVEMBER 2014

BANK B1					
			Total Payments	CPJ	<u>30 127.90</u>
CREDITORS B2					
Bank	CPJ	19 000.00	Total Purchases	CJ	30 743.00
Balance	c/o	11 743.00			
		<u>30 743.00</u>			<u>30 743.00</u>
			Balance	b/d	<u>11 743.00</u>
EQUIPMENT B3					
Bank	CPJ	7 999.00			
Creditors	CJ	6 900.00			
		<u>14 899.00</u>			
PETTY CASH B4					
Bank	CPJ	<u>1 000.00</u>			
STATIONERY N1					
Bank	CPJ	278.90			
Creditors	CJ	2 713.00			
		<u>2 991.90</u>			
WAGES N2					
Bank	CPJ	<u>450.00</u>			
MEMBERSHIP FEES N3					
Bank	CPJ	<u>1 400.00</u>			
TRAVEL MATERIAL N4					
Creditors	CJ	<u>10 130.00</u>			
ELECTRIC FENCE N5					
Creditors	CJ	<u>11 000.00</u>			

(18)

11.4 CREDITORS LEDGER OF GO AWAY TOURS – NOVEMBER 2014

DETAILS	FOL	DEBIT	CREDIT	BALANCE
TRAVEL ASSIST	C1			
Invoice 73	CJ		2 130,00	2 130,00
HOUSE AND HOME	C2			
Invoice 74	CJ		6 900,00	6 900,00
HOEDSPRUIT STATIONERS	C3			
Invoice 75	CJ		2 473,00	2 473,00
Invoice 77	CJ		240,00	2 713,00
PJ ELECTRICAL	C4			
Invoice 76	CJ		11 000,00	11 000,00
Cheque Counterfoil 4718	CPJ	11 000,00		0,00
GR 8 IDEAS	C5			
Invoice 78	CJ		8 000,00	8 000,00
Cheque Counterfoil 4717	CPJ	8 000,00		0,00

CREDITORS LIST OF GO AWAY TOURS – NOVEMBER 2013

Travel Assist – R2 130,00
House and Home – R6 900,00
Hoedspruit Stationers – R2 713,00
PJ Electrical – R0,00
GR 8 Ideas – R0,00

QUESTION 12

12.1

CASH RECEIPTS JOURNAL		CASH PAYMENTS JOURNAL	
BANK		BANK	
	10 097,00		10 231,30
	6 880,00		48,70
			473,00
			1 630,00
	16 977,00		12 383,00

(8)

12.2

BANK B1

DATE	DETAILS	FOL	R	DATE	DETAILS	FOL	R
1 NOV	Balance	b/d	7 739,00	30 NOV	Total Payment	CPJ	12 383,00
30 NOV	Total Receipts	CRJ	<u>16 977,00</u>		Balance	c/o	<u>12 333,00</u>
			<u>24 716,00</u>				<u>24 716,00</u>
1 DEC	Balance	b/d	<u>12 333,00</u>				

(6)

12.3

**BANK RECONCILIATION STATEMENT OF GO AWAY TOURS –
30 NOVEMBER 2014**

	DEBIT	CREDIT
CR Balance according to Bank Statement		17 083,00
CR Outstanding Deposits		470,00
		6 920,00
CR Incorrect debit		3 900,00
CR Outstanding cheques # 74	4 180,00	
# 79	2 740,00	
#83	9 120,00	
DR Balance according to Bank Account	12 333,00	
	<u>28 373,00</u>	<u>28 373,00</u>

(9)
[150]

TOTAL SECTION B: 150
GRAND TOTAL: 200