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Department:  
Higher Education and Training  
REPUBLIC OF SOUTH AFRICA

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JUNE EXAMINATION

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N5

(6030175)

9 June 2016 (X-Paper)  
9:00–12:00

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**DEPARTMENT OF HIGHER EDUCATION AND TRAINING  
REPUBLIC OF SOUTH AFRICA**

**NATIONAL CERTIFICATE  
COMPUTERISED FINANCIAL SYSTEMS N5**

**TIME: 3 HOURS**

**MARKS: 200**

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**INSTRUCTIONS AND INFORMATION TO CANDIDATES AND INVIGILATORS**

**Candidates have 10 minutes to read through the following instructions.**

1. This question paper consists of:

SECTION A	QUESTION 1	payroll	80 marks
SECTION B	QUESTIONS 2,3,4 and 5	spread sheets	120 marks
GRAND TOTAL			200 marks

2. Answer ALL the questions.
3. Read ALL the questions carefully.
4. Use the font Arial or Calibri 10 or 12 for spread sheet questions.
5. The time allocated for the question paper is 3 hours. NO EXTRA TIME will be allowed for printing.
6. SAVE your work REGULARLY to prevent loss of work in the event of a power failure or breakdown of a computer. Only the actual time lost will be added by the invigilator. NO additional time will be allowed to redo lost work.
7. Each answer must be printed on a SEPARATE SHEET OF PAPER and on ONE side of the paper only.
8. Arrange your printouts in the SAME ORDER as that of the questions in the question paper. Marks will be deducted if printouts are not in the correct order.
9. Only ONE PRINTOUT PER INSTRUCTION must be handed in. If more than one printout of the same question is handed in only the first printout will be marked and marks will be deducted for extra printouts.

10. Your EXAMINATION NUMBER must be printed on ALL printouts. NO PRINTOUTS WITHOUT AN EXAMINATION NUMBER OR WITH HAND WRITTEN NUMBER WILL BE MARKED. Do NOT type your name and/or surname.
  11. At the end of the examination session ALL printouts TO BE MARKED must be placed in the EXAMINATION FOLDER and handed to the invigilator. ALL extra (faulty) printouts must also be handed to the invigilator. NO printouts may be taken out of the examination room.
  12. NO EXAMINATION PAPERS may be taken out of the examination room. ALL examination papers must be handed in. The QUESTION PAPERS may be returned to candidates on completion of ALL session of the examination.
  13. NO candidate may print his/her work for another candidate or make his/her work available to another candidate or access other candidates' work. Any attempt to access information form or transfer information to another candidate in whatever manner is a contravention of the examination rules and will be viewed in a serious light.
  14. If a candidate should move from one computer to another during the examination session, the invigilators must write a report to explain the reason for the change. This report must be signed by the invigilator and included in the candidate's folder. PRINTOUTS WITH DIFFERENT WATERMARKS IN THE SAME FOLDER ARE NOT ACCEPTABLE AND WILL BE TREATED AS AN IRREGULARITY.
  15. At the end of each examination session the invigilators must delete ALL answer of candidates from the computers/hard drives/network before candidates for the next session are allowed into the room.
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## SECTION A (PAYROLL)

### QUESTION 1

The company, MATHE, has already been created on the Payroll System. Retrieve the file QUESTION 1 loaded on your memory stick/flash disk/network drive (whichever one is used).

Enter your EXAMINATION NUMBER after the company name.

Check ALL information to make sure it has been captured in the system.

Although employee files have been opened, certain information must still be captured.

The company, MATHE PRINTING SOLUTION (MATHE), has already been created on the Payroll System.

Check ALL information to make sure it has been captured in the system.

Although employee files have been opened, certain information must still be captured.

## COMPANY INFORMATION

Company Name	: Mathe Printing Solution
Address 1	: P.O. Box 534
Address 2	: Nigel
Address 3	: 1490
Company information	: Tel. (011) 811 4005
Let me use my own coding	: Yes, use own coding
The date format	: DD/MM/YY
Paper style	: Use plain paper to obtain an A4 Single sheet pay envelope
Activation of net pay rounding	: No
Compulsory deductions	: Yes
Password	: No password
Pay frequencies	: Fortnightly and Monthly
First processing week	: 14 March 2015
End date of first pay period	: 31 March 2015
First pay period	: 1 for monthly and fortnightly
Holidays	: South African Holidays are used

## EMPLOYEE INFORMATION

CODE	MUL001
PROFILE	-
SURNAME	Muller
TITLE	Mr
FIRST NAME	Eric
BIRTH DATE	21/06/1974
ID NO.	7406215048085
GENDER	Male
MARITAL STATUS	Single
SPOUSE'S NAME	
DEPENDANTS	0
DATE STARTED	01/01/1994
ADDRESS 1	17 Leslie Road
ADDRESS 2	Nigel
ADDRESS 3	1490

## PAY FREQUENCY AND PAY METHOD

PAY FREQUENCY	Monthly
PAYMENT METHOD	Cash

## RATES

HOURS PER DAY	8
HOURS PER WEEK	40
DAYS PER MONTH	21,67

## TAX

TAX METHOD	Average
TAX OFFICE	Nigel
NATURE OF PERSON	Normal employee with ID Permanent employee

## STATUTORY

MEDICAL AID	Beneficiaries = 1
CONTRIBUTION PAY- MENT FREQUENCY	Monthly amount

## EMPLOYEE INFORMATION

CODE	MAT002
PROFILE	-
SURNAME	Mathe
TITLE	Ms
FIRST NAME	Maureen
BIRTH DATE	12/09/1965
ID NO.	6509125048086
GENDER	Female
MARITAL STATUS	Divorced
SPOUSE'S NAME	
DEPENDANTS	2
DATE STARTED	02/07/1990
ADDRESS 1	15A Rosmead Avenue
ADDRESS 2	Nigel
ADDRESS 3	1490

## PAY FREQUENCY AND PAY METHOD

PAY FREQUENCY	Monthly
PAYMENT METHOD	Cash

## RATES

HOURS PER DAY	8
HOURS PER WEEK	40
DAYS PER MONTH	21,67

## TAX

TAX METHOD	Director
TAX OFFICE	Nigel
NATURE OF PERSON	Director
	Permanent employee

## STATUTORY

MEDICAL AID	Beneficiaries = 3
CONTRIBUTION PAY- MENT FREQUENCY	Monthly amount

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**WAIT FOR THE INSTRUCTION FROM THE INVIGILATOR BEFORE YOU TURN THE PAGE.**

## SECTION A

### QUESTION 1: PAYROLL ON WINDOWS

Before you start answering the question paper, the following instructions should be carried out:

Open the company, Mathe Printing Solution, that has already been created on the computer.

Enter your EXAMINATION NUMBER after the name of the company.

Set the printer up.

Start answering the question paper now. Make sure to comply with ALL the requirements.

#### 1.1 INSTRUCTIONS

- 1.1.1 You are required to capture the following information of Xabanisa and Naidoo to complete the payroll and to process payslips for the month of March 2015.
- 1.1.2 Capture the job descriptions and banking details of ALL the employees.
- 1.1.3 Capture the leave balances and leave entitlements for each employee.
- 1.1.4 Process the payslips for 14 March 2014, 28 March 2014, 31 March 2015.

#### 1.2 THE FOLLOWING PRINTOUTS MUST BE HANDED IN:

- 1.2.1 Payslips:  
ONE payslip for each for Muller and Mathe  
TWO payslips for Xabanisa  
TWO payslips for Naidoo
- 1.2.2 Occupations Listing
- 1.2.3 Bank/Branch codes link the employees
- 1.2.4 Employee masterfile of Xabanisa and Naidoo. Show ONLY personal and payment details
- 1.2.5 Leave History taken by Muller and Naidoo

#### 1.3 BANKING DETAILS

Absa Bank, Bank Code 103321, Nigel  
Standard Bank, Bank Code 105501, Nigel

**1.4 OCCUPATIONS**

Manager  
Director  
Designer  
Accountant

**1.5 EMPLOYEE INFORMATION**

CODE XAB003  
PROFILE -  
SURNAME Xabanisa  
TITLE Mr.  
FIRST NAME Elias  
DATE OF BIRTH 21/07/1968  
ID NUMBER 6807215048085  
GENDER Male  
MARITAL STATUS Married  
SPOUSE'S NAME Beauty  
CELL PHONE NUMBER 081 570 7020  
DEPENDANTS 1  
DATE STARTED 10/03/2015  
ADDRESS 1 51 Old Roy Street  
ADDRESS 2 Dunnottar  
ADDRESS 3 1496

**1.6 PAY FREQUENCY AND PAY METHOD**

PAY FREQUENCY Fortnightly  
PAYMENT METHOD Electronic transfer  
BANK/BRANCH Standard Bank, Nigel  
ACCOUNT NUMBER 564654123  
ACCOUNT TYPE Current  
OCCUPATION Designer

**1.7 RATES**

HOURS PER DAY 8  
HOURS PER WEEK 40  
DAYS PER MONTH 21,67

**1.8 TAX/STATUTORY**

TAX METHOD Average  
TAX OFFICE Nigel  
NATURE OF PERSON Normal employee with ID  
Permanent employee



## 1.9 LEAVE

Annual leave entitlement	20
Opening balance for annual leave	0
Family responsibility leave entitlement	5
Family responsibility leave balance	0
Sick leave entitlement 3-year cycle	36
Opening balance for sick leave	0

## 1.10 STATUTORY

MEDICAL AID	Beneficiaries = 2
CONTRIBUTION PAY- MENT FREQUENCY	Amount every fortnight (incl 3 <sup>rd</sup> )

## 1.5 EMPLOYEE INFORMATION

CODE	NAI004
PROFILE	-
SURNAME	Naidoo
TITLE	Ms
FIRST NAME	Deloshni
DATE OF BIRTH	12/03/1968
ID NUMBER	6803120006086
GENDER	Female
MARITAL STATUS	Widow
SPOUSE'S NAME	
DEPENDANTS	1
DATE STARTED	01/03/2001
ADDRESS 1	98 Sangster Road
ADDRESS 2	Nigel
ADDRESS 3	1490
CELL PHONE NUMBER	079 230 1006

## 1.6 PAY FREQUENCY AND PAY METHOD

PAY FREQUENCY	Fortnightly
PAYMENT METHOD	Electronic transfer
BANK/BRANCH	Standard Bank, Nigel
ACCOUNT NUMBER	985123648
ACCOUNT TYPE	Current
OCCUPATION	Accountant

## 1.7 RATES

HOURS PER DAY	8
HOURS PER WEEK	40
DAYS PER MONTH	21,67

## 1.8 TAX/STATUTORY

TAX METHOD	Average
TAX OFFICE	Nigel
NATURE OF PERSON	Normal employee with ID
	Permanent employee

## 1.9 LEAVE

Annual leave entitlement	20
Opening balance for annual leave	0
Family responsibility leave entitlement	5
Family responsibility leave balance	0
Sick leave entitlement 3-year cycle	36

## 1.10 STATUTORY

MEDICAL AID	Beneficiaries = 2
CONTRIBUTION PAY- MENT FREQUENCY	Amount every fortnight (Incl 3 <sup>rd</sup> )

## 1.11 LEAVE, JOB DESCRIPTIONS AND BANKING DETAILS

Capture the following leave entitlement, opening balances as well as job descriptions and banking details for Muller and Mathe:

Muller

Annual leave entitlement	15
Opening balance for annual leave	8
Sick leave entitlement 3-year cycle	36
Opening balance for sick leave	16
Family responsibility leave entitlement	5
Family responsibility leave balance	0
Occupation	Manager
Payment method	Bank transfer
Bank/Branch	ABSA/Nigel
Account number	12349876
Account type	Cheque

Mathe

Annual leave entitlement	15
Opening balance for annual leave	10
Sick leave entitlement 3-year cycle	36
Opening balance for sick leave	3
Days sick leave taken	1
Family responsibility leave entitlement	5
Family responsibility leave balance	1
Occupation	Director
Payment Method	Bank transfer
Bank/Branch	Standard Bank/Nigel
Account Number	321321123
Account type	Cheque

## 1.12 PROCESSING OF PAYSLIPS

### EARNINGS, DEDUCTIONS AND EMPLOYER CONTRIBUTIONS

#### TRANSACTION CODES TO USE

Use the transaction codes given in the list below. Read the following and make the required changes to the transactions in the transaction list of the set-up menu. Use these codes to process the payslips.

#### INCOME TRANSACTIONS

**NOTE: Copy changes made to fortnightly**

5000	Basic salary
5007	Director's remuneration
5005	Piece work – change payslip description to hourly wage. Use this transaction for fortnightly wages
5300	Commission
5324	Overtime – change the payslip description to overtime
5700	Computer allowance
5501	Travel allowance
5204	Performance bonus – change payslip description to performance bonus
5660	Uniform allowance

#### BENEFITS

6026 Taxable Travel Portion (Print on payslip must be ON)

### EMPLOYEE DEDUCTIONS

**NOTE: Print on payslip must be ON for ALL deduction transactions**

7000	Pension employee amount (pro-rata start/end must be ON)
8091	Medical aid – employee amount. Insert an amount of R2 500 per month and R1 250 per fortnight.
8170	Staff saving – accruing balance
8045	UIF (1%)
1004	Housing – Create a new transaction; Code 1004 with a payslip description Housing. Link transaction to Sundry 1 (template 8500) and copy to fortnightly. Pro-rata at start/end' must be ON

### COMPANY CONTRIBUTIONS

9002	Pension capture 8,5%. Copy to fortnightly (print on payslip, pro-rata start/end ON).
9091	Medical aid – employer amount (print on payslip, pro-rata start/end ON). Employer contributes R1 900 towards monthly employees and R980 towards fortnightly employees medical aid. Insert the amounts.
9120	Leave accrual value (print on payslip).
9142	Bonus accrual – fixed% (6,5%, pro-rata start/end ON, print on pay slip ON, capture the percentage and copy to fortnightly).
9045	UIF – 1%.
9100	OID Levies (capture 0,3%). Pro-rata start/end ON. Print on pay slip OFF. Copy to fortnightly.

### DETAILS OF EARNINGS AND DEDUCTIONS

- ALL employees belong to the medical aid. The employer contributes the following amounts to the medical aid. When an employee starts during a month, the total amount of the medical aid is contributed.

	Monthly	Fortnightly
Muller	R1 900	
Mathe	R1 900	
Xabanisa		R980
Naidoo		R980

- Pension, medical aid, leave accrual value and bonus accrual must appear on ALL payslips

**1.19 TRANSACTIONS FOR MARCH 2015****MONTHLY EMPLOYEES****MULLER – MUL001  
INCOME**

- Earns R46 550 per month
- Worked 10 hours overtime for the month at a rate of R450 per hour.
- Receives a performance bonus of R8 000 for the month.
- Receives a travel allowance of R4 500.

**DEDUCTIONS**

- Muller saves a monthly amount of R1 400. The savings are subtracted from his salary every month. The accumulated balance (March excluded) is R8 400. The balance of the savings and the monthly savings must be captured on March payslip.
- He contributes R2 500 to the pension fund.
- He belongs to the medical aid.

**BENEFIT**

- 6026 Taxable travel portion

**LEAVE**

- Muller was on sick leave from 18 March 2015 – 20 March 2015

**MATHE – MAT002  
INCOME**

- As the director of the company, Maureen earns R51 230 per month.
- Receives a computer allowance of R9 600 per year.
- Mathe receives an amount of R1 800 commission for the month.

**DEDUCTIONS**

- Contributes R3 800 to the pension fund.
- Belongs to the medical aid.

**FORTNIGHTLY EMPLOYEES****XABANISA – XAB003**

Started on the 10<sup>th</sup> March 2015.

**INCOME**

<b>Xabanisa</b>	<b>Fortnight ended</b>	<b>Normal Hours</b>	<b>Overtime Hours</b>
Normal working hours per week: 40 hours	14 March 2015	32 (Rate of R180,00 per hour)	3 (Rate of R360 per hour)
	28 March 2015	80	13

- Receives commission of R2 440 for the fortnight ended 14 March 2015 and R3 500 for the fortnight ended 28 March 2015.
- Receives a uniform allowance of R350 per month. The allowance is payable the last fortnight of the month. In March it is the 28th March 2015
- Receives a computer allowance of R900 per month. Equal amounts are payable on the TWO payslips of the month.

**DEDUCTIONS**

- Pension contribution is R1 750 per fortnight.
- He belongs to the medical aid. The total amount of R1 250 is deducted for the first as well as the second fortnight.

**NAIDOO – NAI004**

<b>Naidoo</b>	<b>Fortnight ended</b>	<b>Normal Hours</b>	<b>Overtime Hours</b>
Normal working hours per week: 40 hours	14 March 2015	80 (Rate of R180,00 per hour)	0
	28 March 2015	72	1(Rate of R360 per hour)

- Receives a travel allowance of R2 000 per month. The allowance is payable on the last payslip of the month i.e. 28 March 2015.

**DEDUCTIONS**

- An amount of R980 per fortnight is deducted for housing.
- Pension contribution is R1 800 per fortnight.
- Belongs to the medical aid. The total fortnightly amount is deductible.

**BENEFIT**

- 6026 Taxable Travel Expense

**LEAVE**

- Naidoo took family responsibility leave on the 25<sup>th</sup> March 2015.

**[80]****TOTAL SECTION A: 80**

**QUESTION 2, 3, 4 AND 5 MUST BE ANSWERED ON A SPREADSHEET. TYPE YOUR EXAMINATION NUMBER IN A FOOTER (RIGHT) AND THE QUESTION NUMBER (LEFT) ON ALL PAGES.**

## QUESTION 2

Use the information given below to draw up the wages journal of Tim Taxi Services for the week ended 13 November 2015.

Use the following columns:

NAME	HOURS WORKED	RATE PER HOUR	GROSS WAGE	EMPLOYEE DEDUCTIONS			TOTAL DEDUCTIONS	NET WAGE
				PENSION	UIF	PAYE		

NAME	EMPLOYER DEDUCTIONS		TOTAL EMPLOYER DEDUCTIONS
	PENSION	UIF	

Tim has employed THREE taxi drivers:

Vusi, who worked 35 hours for the week at a rate of R130,00 per hour

Thabo, who worked 40 hours for the week at a rate of R110,00 per hour

Senzo, who worked 38 hours for the week at a rate of R95,00 per hour

- ALL employees contribute 12% of their gross wage to the pension fund. The employer contributes ONE AND HALF of that amount.
- UIF is 1,6% for both employees and employer.
- PAYE is deducted as follows:

20% for Vusi

8% for Senzo

12% for Thabo

NOTE: PAYE is calculated on gross earnings after subtraction of employee's pension

**REQUIRED:**

- 2.1 Make use of the above mentioned information and draw up a wages journal of Tim Taxi Services for the week ended 13 November 2015.
- 2.2 Insert vertical and horizontal lines.
- 2.3 Use application formulae to do the necessary calculations.
- 2.4 Display amounts with TWO decimals and rand sign.
- 2.5 Make a printout of the journal and hand in for marking.

**[30]****QUESTION 3**

The following information appears in the books of YAYA fruits.

There were 30 boxes of black grapes on 01 March 2015 at an average price of R110,00.

The following black grapes boxes were bought during the month of March:

05	March	210 boxes @ R125,00 each
18	March	95 boxes @ R148,00 each
28	March	48 boxes @ R210,00 each
31	March	25 boxes @ R375,00 each

The following black grapes boxes were sold during the month:

05	March	210 boxes were sold
18	March	120 boxes were sold
28	March	50 boxes were sold
31	March	26 boxes were sold



**REQUIRED:**

- 3.1 Use the information given to calculate the total value of stock as at 31 March 2015. Use the average price method of stock valuation.
- 3.2 Use the following column headings:

	UNITS			UNIT PRICE	COST PRICE		
DATE	PURCHASES	SALES	ON HAND		PURCHASES	SOLD	ON HAND

- 3.3 Use applicable formulae to do the necessary calculations.
- 3.3 Insert vertical and horizontal lines.
- 3.4 Show amount with TWO decimals.
- 3.5 Calculate the units on hand by using applicable formulae.
- 3.6 Make a printout of the inventory sheet and hand in for marking.

**[30]**

**QUESTION 4**

The following Post closing Trail balance of Sara Stores is submitted to you. Use the following information to prepare a Balance Sheet for Sara Stores as at 31 March 2015 on a spread sheet.

BALANCE SHEET SECTION	DEBIT	CREDIT
Capital		384 950,00
Land and buildings	450 000,00	
Vehicles	85 500,00	
Accumulated depreciation on vehicles		15 500,00
Fixed deposit: KZN Bank	35 600,00	
Trading stock	46 200,00	
Bank	20 300,00	
Petty cash	950,00	
Debtors	24 600,00	
Accrued Income	350,00	
Creditors		89 700,00
Morgage bond		95 000,00
Net profit for the year		78 350,00

**REQUIRED:**

- 4.1 Type a suitable heading for the balance sheet in bold and italics.
- 4.2 Insert vertical and horizontal lines.
- 4.3 Use applicable formulae to do the necessary calculations.
- 4.4 Display ALL amount with TWO decimals.
- 4.5 Do the following notes:
  - 4.5.1 Capital.
  - 4.5.2 Trade and other debtors.
  - 4.5.3 Cash and cash equivalents.

**[32]**

**QUESTION 5**

The following information was taken from the books of Lehana Wine Producers for the month of August 2015.

	01 August 2015	31 August 2015
Raw materials	16 500,00	28 600,00
Purchases		48 600,00
Freight on raw material		4 600,00
Direct labour		68 900,00
Sales		450 600,00
Indirect labour		8 700,00
Rent paid (65% factory)		78 500,00
Depreciation on factory machinery		24 600,00
Telephone (60% factory)		38 400,00
Bad debts		1 350,00
Rates and taxes (30% factory)		6 800,00
Water and electricity (95% factory)		86 400,00
Advertising (administrative)		26 700,00
Creditors		98 200,00
Debtors		135 200,00
Insurance factory (80% factory)		42 800,00
Repairs factory machinery		18 400,00

**REQUIRED:**

5.1 Make use of the above-mentioned information and calculate the following:

5.1.1 Raw material used

5.1.2 Prime costs

5.1.3 Factory overheads

5.1.4 Total production costs

- 5.2 Use applicable formulae to do the necessary calculations.
- 5.3 Display amounts with TWO decimals.
- 5.4 Make a printout and hand in for marking.

**[28]**

<b>TOTAL SECTION B:</b>	<b>120</b>
<b>GRAND TOTAL:</b>	<b>200</b>