



# higher education & training

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

## **MARKING GUIDELINE**

### **NATIONAL CERTIFICATE COMPUTERISED FINANCIAL SYSTEMS N5**

**09 NOVEMBER 2021**

This marking guideline consists of 16 pages.

|                                 |                      |                    |  |
|---------------------------------|----------------------|--------------------|--|
| <b>FOR EDUCATIONAL USE ONLY</b> |                      |                    |  |
| <b>COMPANY NAME</b>             | <b>PERIOD</b>        | <b>DATE</b>        |  |
| Connect Fibre                   | 1                    | 07/03/2020         |  |
| <b>EMPLOYEE CODE</b>            | <b>EMPLOYEE NAME</b> | <b>COST CENTRE</b> |  |
| 001                             | Mr Andre De Klerk    |                    |  |

|                             |                           |                                |                             |
|-----------------------------|---------------------------|--------------------------------|-----------------------------|
| <b>EMPLOYEE CODE</b>        | 001                       | <b>EMPLOYEE NAME</b>           | Mr Andre De Klerk           |
| <b>DESIGNATION</b>          | Technician                | <b>COST CENTRE</b>             |                             |
| <b>COMPANY NAME</b>         | Connect Fibre             | <b>PERIOD</b>                  | 1                           |
|                             |                           | <b>DATE</b>                    | 07/03/2020                  |
|                             |                           | <b>RATE</b>                    | 400.00                      |
| <b>INCOME</b>               |                           |                                |                             |
| <b>DESCRIPTION</b>          | <b>QUANTITY</b>           | <b>RATE</b>                    | <b>AMOUNT</b>               |
| Hourly Wage                 | 40.00                     | 400.00                         | 16,000.00                   |
| Commission                  |                           |                                | 800.00                      |
| Overtime @ 1.5              | 4.00                      | 600.00                         | 2,400.00                    |
| Travel Allowance            |                           |                                | 350.00                      |
| Uniform Allowance           |                           |                                | 120.00                      |
| <b>GROSS EARNINGS</b>       |                           |                                | <b>19,670.00</b>            |
| <b>BENEFITS</b>             |                           | <b>COMPANY CONTRIBUTIONS</b>   |                             |
| Taxable Travel Portion      | 280.00                    | Pension                        | 160.00                      |
| Medical Aid Fringe Benefit  | 140.00                    | Medical Aid ER                 | 140.00                      |
|                             |                           | OID Contribution               | 24.25                       |
|                             |                           | Bonus Accrual                  | 240.00                      |
| <b>DEDUCTIONS</b>           |                           |                                |                             |
| <b>DESCRIPTION</b>          | <b>BALANCE</b>            | <b>AMOUNT</b>                  |                             |
| Staff Association           | 0.00                      | 25.00                          |                             |
| Pension                     | 0.00                      | 80.00                          |                             |
| Med. Aid Tax Credit Applied | 0.00                      | -77.50                         |                             |
| PAYE Tax                    | 0.00                      | 6,142.57                       |                             |
| UIF Contribution            | 0.00                      | 148.72                         |                             |
| Medical Aid EE              | 0.00                      | 100.00                         |                             |
| Garnishee Order             | 0.00                      | 120.00                         |                             |
| <b>TOTAL DEDUCTIONS</b>     |                           |                                | <b>6,538.79</b>             |
| <b>LEAVE DAYS DUE</b>       | <b>10.29</b>              | <b>NETT PAY</b>                | <b>13,131.21</b>            |
| 3599 Gross Remuneration     | 4103 Total Employee's Tax | 4005 Medical Aid Contributions | 4001 Pension Fund - Current |
| 19,850.00                   | 6,065.07                  | 240.00                         | 80.00                       |

| FOR EDUCATIONAL USE ONLY |                |             |  |
|--------------------------|----------------|-------------|--|
| COMPANY NAME             | PERIOD         | DATE        |  |
| Connect Fibre            | 1              | 07/03/2020  |  |
| EMPLOYEE CODE            | EMPLOYEE NAME  | COST CENTRE |  |
| 002                      | Mr Ahmed Timol |             |  |

| <b>EMPLOYEE CODE</b>        | 002                       | <b>EMPLOYEE NAME</b>           | Mr Ahmed Timol ✓            |
|-----------------------------|---------------------------|--------------------------------|-----------------------------|
| <b>DESIGNATION</b>          | Sales Officer             | <b>COST CENTRE</b>             |                             |
| <b>COMPANY NAME</b>         | Connect Fibre             | <b>PERIOD</b>                  | 1                           |
|                             |                           | <b>DATE</b>                    | 07/03/2020 ✓                |
|                             |                           | <b>RATE</b>                    | 250.00                      |
| <b>INCOME</b>               |                           |                                |                             |
| DESCRIPTION                 | QUANTITY                  | RATE                           | AMOUNT                      |
| Hourly Wage                 | 40.00 ✓                   | 250.00                         | 10,000.00 ✓                 |
| Commission                  |                           |                                | 650.00 ✓                    |
| Overtime @ 1.5              | 3.00 ✓                    | 375.00                         | 1,125.00 ✓                  |
| Uniform Allowance           |                           |                                | 120.00 ✓                    |
| Cellphone Allowance ✓       |                           |                                | 29.00 ✓                     |
| <b>GROSS EARNINGS</b>       |                           |                                | 11,924.00                   |
| BENEFITS                    |                           | COMPANY CONTRIBUTIONS          |                             |
| Medical Aid Fringe Benefit  | 180.00                    | Pension                        | 240.00 ✓                    |
|                             |                           | Medical Aid ER ✓               | 180.00 ✓                    |
|                             |                           | OID Contribution ✓             | 24.25                       |
|                             |                           | Bonus Accrual ✓                | 150.00                      |
| <b>DEDUCTIONS</b>           |                           |                                |                             |
| DESCRIPTION                 | BALANCE                   | AMOUNT                         |                             |
| Staff Association           | 0.00                      | 25.00 ✓                        |                             |
| Pension                     | 0.00                      | 120.00 ✓                       |                             |
| Med. Aid Tax Credit Applied | 0.00                      | -259.50                        |                             |
| PAYE Tax                    | 0.00                      | 3,030.56                       |                             |
| UIF Contribution            | 0.00                      | 115.74                         |                             |
| Medical Aid EE              | 0.00                      | 150.00 ✓                       |                             |
| Staff Saving                | 1,500.00 ✓                | 100.00 ✓                       |                             |
| <b>TOTAL DEDUCTIONS</b>     |                           |                                | 3,281.80                    |
| <b>LEAVE DAYS DUE</b>       | 8.29                      | <b>NETT PAY</b>                | 8,642.20                    |
| 3699 Gross Remuneration     | 4103 Total Employee's Tax | 4005 Medical Aid Contributions | 4001 Pension Fund - Current |
| 12,224.00                   | 2,771.06                  | 330.00                         | 120.00                      |

20