

**BEGROTINGS / BUDGETS**  
**Antwoordblaaie / Answer Sheets**

**VRAAG/QUESTION 1**

1.1	<b>Wanneer gaan die huur verhoog word?</b> <i>When is the rent to be increased?</i>	<b>2</b>
1.2	<b>Bereken die persentasie verhoging op lone en salarisse</b> <i>Calculate the percentage increase in wages and salaries</i>	<b>4</b>
1.3	<b>Hoekom verskyn waardevermindering nie in die kontantbegroting nie?</b> <i>Why does depreciation not appear in the cash budget?</i>	<b>3</b>
1.4	<b>Moet die voorraad op krediet aangekoop word?</b> <i>Should the stock be purchased on credit?</i>	<b>4</b>
1.5	<b>Hoekom word daar slegs in Maart vir die rente op oortrokke bank begroot?</b> <i>Why do they only budget for interest on overdraft in March?</i>	<b>3</b>

1.6	<b>Bereken die dividend per aandeel</b> <b><i>Calculate the dividend per share</i></b>	<b>6</b>
1.7.1	<b>Noem en bespreek drie belangrike faktore wat die direkteure in aanmerking moet neem.</b> <b><i>Name and discuss three important points the directors should take into account..</i></b>	<b>9</b>

**ZENZELE CAR-WASH**

**KONTANTBEGROTING VIR NOVEMBER EN DESEMBER 2007  
CASH BUDGET FOR NOVEMBER AND DECEMBER 2007**

	<b>November November</b>	<b>Desember December</b>
<b>KONTANTONTVANGSTE/CASH RECEIPTS</b>		
<b>TOTALE ONTVANGSTE/TOTAL RECEIPTS</b>		
<b>KONTANTBETALINGS/CASH PAYMENTS</b>		
<b>TOTALE BETALINGS/TOTAL PAYMENTS</b>		
<b>KONTANTOORSKOT (-TEKORT)/CASH SURPLUS (SHORTFALL)</b>		
Bank (beginsaldo)/Bank (opening balance)		
Bank (eindsaldo)/Bank (closing balance)		

(41)

<b>2.2</b>	<b>Jou opinie in verband met die indiensneming van Zee <i>Your opinion on employing Zee</i></b>

(3)

**CRAZI-WINKELS BPK/CRAZI STORES LTD**  
**MAANDELIKSE INKOMSTE-VOORSPELLING: DESEMBER 2005 TOT FEBRUARIE 2008**  
**MONTHLY INCOME FORECAST: DECEMBER 2005 TO FEBRUARY 2008**

	<b>Desember December</b>	<b>Januarie January</b>	<b>Februarie February</b>
Verkope/Sales			
Koste van verkope/Cost of sales			
Bruto wins/Gross profit			
Ander inkomste/Other income			
Huurinkomste/Rent income			
Bruto inkomste/Gross income			
Bedryfsuitgawes/Operating expenses			
Waardevermindering/Depreciation			
Ander kontantuitgawes/Other cash expenses			
Wins voor rente-uitgawe/Profit before interest expense			
Rente-uitgawe (op lening)/Interest expense (on loan)			
Wins voor belasting/Profit before tax			

(27)

3.2.1		(3)
3.2.2		(2)
3.2.3		(3)
3.2.4		(4)

3.2.5	
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(6)

3.2.6	
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(6)

3.2.7		Des./Dec. 2007	Febr./Feb. 2008
	% netto wins op omset <i>% net profit on turnover</i>		

(6)

3.2.8	
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(6)

3.2.9		(4)
3.2.10		(3)
3.2.11		(6)
(a)		(6)
(b)		(6)
(c)		(2)

4.1.1	<b>Planne aangaande advertensies/<i>Opinion plans for advertising</i></b>	<b>4</b>
4.1.2	<b>Kommentaar op onttrekkings/<i>Comment on drawings</i></b>	<b>4</b>
4.1.3	<b>Bereken die persentasie kredietverkope/<i>Calculate percentage sales on credit</i></b>	<b>5</b>
4.1.4	<b>Bereken die kontantkorting op krediteurebetaling <i>Calculate the percentage cash discount on creditors payment</i></b>	<b>5</b>
4.1.5.1	<b>Bereken die persentasie van debiteure wat hulle rekeninge binne een maand sal vereffen. <i>Calculate percentage debtors to settle after one month.</i></b>	<b>4</b>

4.1.5.2	<b>Kommentaar/Comment</b>	<b>2</b>
4.2	<b>Identifiseer en verduidelik twee potensiële probleme en maak voorstelle vir 'n moontlike oplossing vir elk./Identify and explain two potential problems and suggest a possible solution to each.</b>	<b>8</b>
	<b>Identifiseer probleem/Identify problem</b>	
	<b>Oplossing/Solution</b>	

## WITBANK BEPERK/WITBANK LIMITED

KONTANTBEGROTING VIR DIE DRIE MAANDE JANUARIE TOT MAART 2008  
CASH BUDGET FOR THE THREE MONTHS JANUARY TO MARCH 2008

	Januarie <i>January</i>	Februarie <i>February</i>	Maart <i>March</i>
<b>KONTANTONTVANGSTE/CASH RECEIPTS</b>			
Kontantverkope / <i>Cash Sales</i>	190 000	250 000	
Huurinkomste / <i>Rent Income</i>	5 000		
<b>TOTALE ONTVANGSTE/TOTAL RECEIPTS</b>	<b>195 000</b>		
<b>KONTANTBETALINGS/CASH PAYMENTS</b>			
Kontantaankope van voorraad/Cash purchases of stock	38 000		
Betalings aan krediteure (vir voorraad) / Payments to creditors (for stock)	66 900		
Lone (15 werknemers) Wages (15 employees)	70 000		
Direkteursfooie (3 direkteure)/Directors' fees (3 directors)	45 000		
Diverse bedryfsuitgawes/Sundry operating expenses	22 100		
<b>TOTALE BETALINGS/TOTAL PAYMENTS</b>	<b>242 000</b>		
<b>KONTANTOORSKOT (-TEKORT)/CASH SURPLUS (SHORTFALL)</b>	<b>(47 000)</b>		
Bank (beginsaldo)/ <i>Bank (opening balance)</i>	22 700		
Bank (eindsaldo)/ <i>Bank (closing balance)</i>	(24 300)		

2.2	<p>Dink jy dat die werkers se griewe gegrond is? Verskaf een rede <b>TEN GUNSTE</b> van die staking en 'n rede <b>DAARTEEN</b>. Haal in jou antwoord relevante bedrae uit die begroting aan.<i>Do you feel that the grievances of the workers are valid? Provide a reason <b>FOR</b> and a reason <b>AGAINST</b> the planned strike.</i></p>	9

**VRAAG/QUESTION 6**

**[40]**

6.1	<p>Watter prys dink jy moet sy vra en hoekom dink jy is die prys geskik. <i>Explain what price you think she should charge and why you think this price is suitable.</i></p>	4
6.2 i	<p><b>Advertering/Advertising</b></p>	2

6.2.ii	<p><b>Watter faktore sal jy in aanmerking neem om hierdie besluit te neem.</b>  <b><i>What factors you would take into account when making this decision.</i></b></p>	<b>6</b>
6.3	<p><b>Noem drie faktore wat Jessica nodig sal hê om te kan besluit watter hoeveelheid om te koop.</b>  <b><i>Name three factors that Jessica will need to consider when deciding what quantity to buy.</i></b></p>	<b>6</b>
6.4.i	<p><b>Invloed van salaris op geprojekteerde inkomstestaat.</b>  <b><i>Influence of salary on projected income statement.</i></b></p>	<b>2</b>
6.4.ii	<p><b>Gee twee voorstelle vir struktuurering van salaris.</b>  <b><i>Give two suggestions for structuring salary.</i></b></p>	<b>2</b>



Bedrae gebruik om die netto wins/ verlies te bereken is realisties en vorm deel van die besluite geneem in 6.1 tot 6.4.	Jy het nie aangedui hoe om die netto wins te bereken nie.	Jou berekening van die netto wins is nie korrek nie en onrealisties.	Jy was in staat om die netto wins te bereken, maar jou bedrae is nie realisties nie en jy het nie regtig die besluite geneem in 6.1 tot 6.4 in ag geneem nie.	Jy was in staat om die netto wins te bereken, maar jou bedrae is nie altyd realisties nie en al die besluite geneem in 6.1 tot 6.4 is nie altyd in ag geneem nie.	Jy was in staat om die netto wins te bereken, maar jou bedrae sluit nie een van die besluite geneem in 6.1 tot 6.4 in nie en een bedrag is nie realisties nie.	Jou berekening van die netto wins is korrek en realisties en alle besluite geneem in 6.1 tot 6.4 is in ag geneem.
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6.5

(18)

Criteria	1 mark	2 marks	3 marks	4 marks	5 marks	6 marks
Understanding of the information that is included in a monthly forecast income statement.	You have shown no understanding of what information to include in an income statement.	You have shown very little understanding of what information to include and have mixed up the format with that of a cash budget.	You seem unsure of the format. Left out or incorrectly included five to six items.	Left out or incorrectly included three to four items.	Left out or incorrectly included one or two items.	Included all relevant information.
Amounts used to calculate gross profit are realistic and inclusive of the decisions made in 6.1 to 6.4.	You have not shown how to calculate the gross profit.	Your calculation of the gross profit is incorrect and unrealistic.	You were able to calculate the gross profit but your amounts were unrealistic and did not take into account the decisions you made in 6.1 to 6.4.	You were able to calculate the gross profit but your amounts were not always realistic or did not take into account all the decisions you made in 6.1 to 6.4.	You were able to calculate the gross profit but your amounts did not take into account one of the decisions you made in 6.1 to 6.4 or one amount was unrealistic.	Your gross profit calculation was accurate and realistic taking into account all the decisions you made in 6.1 to 6.4.
Amounts used to calculate net profit/loss are realistic and inclusive of the decisions made in 6.1 to 6.4.	You have not shown how to calculate the net profit.	Your calculation of the net profit is incorrect and unrealistic.	You were able to calculate the net profit but your amounts were not always realistic or did not take into account all the decisions you made in 6.1 to 6.4.	You were able to calculate the net profit but your amounts were not always realistic or did not take into account all the decisions you made in 6.1 to 6.4.	You were able to calculate the net profit but your amounts did not take into account one of the decisions you made in 6.1 to 6.4 or one amount was unrealistic.	Your net profit calculation was accurate and realistic taking into account all the decisions you made in 6.1 to 6.4

**DEBITEURE-INVORDERINGSKEDULE / DEBTORS COLLECTION SCHEDULE**

Kredietverkope per maand <i>Credit sales per month</i>	Januarie <i>January</i>	Februarie <i>February</i>	Maart <i>March</i>
November/ <i>November</i>			
Desember/ <i>December</i>			
Januarie/ <i>January</i>			
Februarie/ <i>February</i>			
Maart/ <i>March</i>			

(10 punte / 10 marks)

7.2

**DUNDEE BEPERK/DUNDEE LIMITED****KONTANTBEGROTING VIR DIE DRIE MAANDE JANUARIE TOT MAART 2008  
CASH BUDGET FOR THE THREE MONTHS JANUARY TO MARCH 2008**

	Januarie <i>January</i>	Februarie <i>February</i>	Maart <i>March</i>
<b>KONTANTONTVANGSTE/CASH RECEIPTS</b>			
Kontantverkope/ <i>Cash sales</i>	72 000		
Kontant van debiteure/ <i>Cash from debtors</i>	24 600		
Huurinkomste/ <i>Rent Income</i>	12 000		
<b>TOTALE ONTVANGSTE/TOTAL RECEIPTS</b>	<b>108 600</b>		
<b>KONTANTBETALINGS/CASH PAYMENTS</b>			
Betalings aan krediteure/ <i>Payments to creditors</i>	54 000		
Bedryfsuitgawes/ <i>Operating expenses</i>	13 500		
Rente op lening/ <i>Interest on loan</i>	1 000		
Advertensie/ <i>Advertising</i>	1 920		
Salarisse en lone/ <i>Salaries and wages</i>	94 300		
Rente op oortrokke rekening/ <i>Interest on overdraft</i>	129		
<b>TOTALE BETALINGS/TOTAL PAYMENTS</b>	<b>164 849</b>		
<b>KONTANTOORSKOT (-TEKORT)/CASH SURPLUS (SHORTFALL)</b>	<b>(56 259)</b>		
Bank (beginsaldo)/ <i>Bank (opening balance)</i>	(8 600)		
Bank (eindsaldo)/ <i>Bank (closing balance)</i>	(64 849)		

(47 punte / 47 marks)

7.3	<b>Item in die begroting om te ondersoek (en rede)</b> <i>Item in the budget for investigation (and reason)</i>	<b>3</b>

**VRAAG 8 / QUESTION 8**

**[62]**

8.1	<b>Noem vier items wat nie in 'n Kontantbegroting behoort te wees nie.</b> <i>List the four that do not go in a Cash budget.</i>	<b>[8]</b>

**8.2 Krediteurebetalingskedule/Creditors payment schedule**

	<b>Krediet aankope</b> <i>Credit purchases</i>	<b>Januarie</b> <i>January</i>	<b>Februarie</b> <i>February</i>	<b>Maart</b> <i>March</i>
November/November				
Desember/December				
Januarie/January				
Februarie/February				
Maart/March				

(12 punte / 12 marks)

8.1.	<b>Bereken die % wins op koste van verkope vir 2008.</b> <i>Calculate the mark-up % on cost for 2008.</i>	<b>[4]</b>
8.2	<b>Bereken hul 2008 voorraadamsetsnelheid.</b> <i>Calculate their 2008 stock turnover rate.</i>	<b>[4]</b>

8.3	<b>Bereken hul gemiddelde debiteure-invorderingstermyn</b> <i>Calculate their debtors average collection period.</i>	<b>[6]</b>
8.4	<b>Bereken die krediteuresaldo op 31 Desember 2008.</b> <i>Calculate the creditors balance on 31 December 2008.</i>	<b>[5]</b>
8.5	<b>Bereken die bedryfskapitaalverhouding op 31 Desember 2008.</b> <i>Calculate the current ratio on 31 December 2008.</i>	<b>[5]</b>

8.6	<p>Verduidelik watter inligting die bedryfskapitaalverhouding en die vuurproefverhouding gee omtrent die bestuur van hul bedryfskapitaal en of u dink hulle gaan likiditeitsprobleme hê.</p> <p><i>Explain what information the current and acid-test ratio give about the management of their working capital and whether you think they are likely to have liquidity problems.</i></p>	[6]
8.7	<p>Watter twee faktore dink u behoort Scooby Foods in gedagte te hou wanneer hulle besluit hoeveel voorraad hulle elke maand moet koop? Verskaf een voorstel oor hoe hulle moontlik die bestuur van hul voorraad kan verbeter.</p> <p><i>What two things do you think Scooby Foods needs to take into account when they decide on how much stock they should buy each month? Give one suggestion as to how they could improve on the way that they manage their stock.</i></p>	[6]
8.8	<p>Verduidelik Scooby Foods se debiteure-invorderings- en krediteurebetalingsterme en verskaf twee voorstelle oor hoe hulle dit beter kan bestuur.</p> <p><i>Explain Scooby Food debtors' collection and creditors' payment terms and give two suggestions on how they could manage them better.</i></p>	[6]