

QUESTION 4

4.1 Calculate the missing amounts (indicated by a, b and c) in the Fixed/Tangible Asset Note for the year ended 28 February 2014.

NO.	WORKINGS	AMOUNT
a	6 740 000 – 2 689 000 no part marks	4 051 000 ✓✓
b	140 000 – 33 600 no part marks	106 400 ✓✓
c	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ 353 600 (3 marks) OR: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	one part correct 370 200 ✓

12

4.2 METEOR SUPERMARKETS LTD**CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014**

Cash flow from operating activities	(1 039 900) ✓ Operational
Cash generated from operations	969 600
Interest paid	(88 500)
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ Details & correctly placed: 563 000 (2 marks) OR: –441 000 – 122 000 – 128 000	(691 000) ✓ Operational; one part correct & brackets 691 000: 3 marks
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 520 000 – 870 000 OR: –480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operational one part correct & brackets 1 230 000: 3 marks
Cash flow from investing activities	(4 274 600) ✓ Operational
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a	(4 381 000) ✓ Operational one part correct & brackets 4 381 000: 2 marks
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400 ✓ See 4.1b & no brackets
Cash flow from financing activities	2 325 000 ✓ Operational
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ ✓ correct & no brackets 2 400 000: 1 mark
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets 475 000: 1 mark
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ correct & no brackets 400 000: 1 mark
Net change in cash and cash equivalents	(2 989 500) ✓ Operational
Cash and cash equivalents at beginning of year	2 488 000
Cash and cash equivalents at end of year	(501 500) ✓ []*

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* Operation from top OR R13 500 OR (R515 000)

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

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**Yuichi Sasaoka, Aimé Raoul Sumo
Tayo, Sayoko Uesu**



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Can rights cure? The impact of human rights litigation on South Africa's health system Marius Pieterse, 2014-08-01 Can rights cure? At a time when South Africa's ailing and dysfunctional health system is on the verge of radical transformation through the mooted introduction of a National Health Insurance scheme and when there are increasing political tensions between government and the courts this book reflects upon the South African experience of judicially enforcing health related constitutional rights. It attempts to understand the ways in which rights based litigation has impacted on the operation and transformation of different features of the health system including the formulation and implementation of health laws and policies processes of health resource allocation and rationing the regulation of health care delivery in the private sector and the promotion and protection of public health. *Perspectives on the State Borders in Globalized Africa* Yuichi Sasaoka, Aimé Raoul Sumo Tayo, Sayoko Uesu, 2022-02-25 Assessing the different kinds of borders between African nations the contributors present a borderland and trans region approach to understanding the challenges and opportunities facing the peoples of the African continent. Africa faces rampant violence terrorism deterioration of water energy food provision influxes of refugees and immigrants and religious hatred under the trends of globalization. Solutions for these issues require new perspectives that are not attempted by conventional state building approaches. Statehood is limited in many places on the African continent because many states are combined by loose political ties. African states borders tend to be regarded as porous and fragile. However as the contributors to this volume argue those porous borders can contribute to cultural and socio economic network construction beyond states and the creation of active borderlands by increasing people's mobility contact and trade. A must read for scholars of African studies that will also be of great value to academics and students with a broader interest in nationhood globalization and borders.

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