

Grade 10 English Work to be completed: 20 April – 28 April 2020

Monday, 20 / 4 (Day 6) Periods 5 & 6, and Tuesday, 21 / 4 (Day 7) Period 2:

POETRY: Refer to your poetry pack and complete the answers to *A letter to a son*, *The African Pot*, & *Old Granny*.

Wednesday, 22 / 4 (Day 1) Periods 6 & 7, and Friday, 24 / 4 (Day 3) Periods 8:

THE KITE RUNNER: Answer the following questions:

1. What is a kite runner?
2. How did Ali come into Baba's family?
3. What is it that concerns Baba about Amir?
4. How is Hassan's cleft fixed?
5. Why does Amir think that Baba does not love him?
6. Why doesn't Amir attempt to stop Hassan's rape?
7. What does Amir put under Hassan's mattress to frame him?
8. Why do Baba and Amir leave Kabul?
9. While Baba and Amir are fleeing Kabul, what does Baba say to the Russian guard who tries to rape the woman in the truck with them?
10. Where do Baba and Amir settle in the US?
11. What does Amir decide to study in college?
12. Where does Amir meet Soraya?
13. When Baba is diagnosed with lung cancer and Amir says he doesn't know what to do without him, what is Baba's response to him?
14. What is the traditional Afghan way of proposing marriage, as portrayed in the novel?
15. What do Amir and Soraya really want, but cannot do?
16. What does Rahim Khan say to Amir to convince him to go to Pakistan?
17. Who is Hassan's real father?
18. Why does Rahim want Amir to go to Kabul?
19. Why does Farid initially dislike Amir?
20. What do Farid and Amir witness at half-time at the soccer game in Kabul?
21. Why does Amir laugh when Assef beats him?
22. Why is it significant that Sohrab shoots out Assef's eye with his slingshot?
23. Why does Amir have difficulty adopting Sohrab?
24. What will Sohrab no longer do after his suicide attempt?
25. What metaphor does Amir use to explain the importance of Sohrab smiling?

Monday, 27/4 (Day 4) Periods 7 & 8:

TRANSACTIONAL WRITING: Read the section on THE WRITTEN INTERVIEW on pp 170 – 171 of your text book and write an interview of about 400 words. You will either interview someone whom you truly admire, or disapprove of. Take care to use an appropriate tone. Write a rough draft, have it edited and then write the final draft. This will receive a mark.

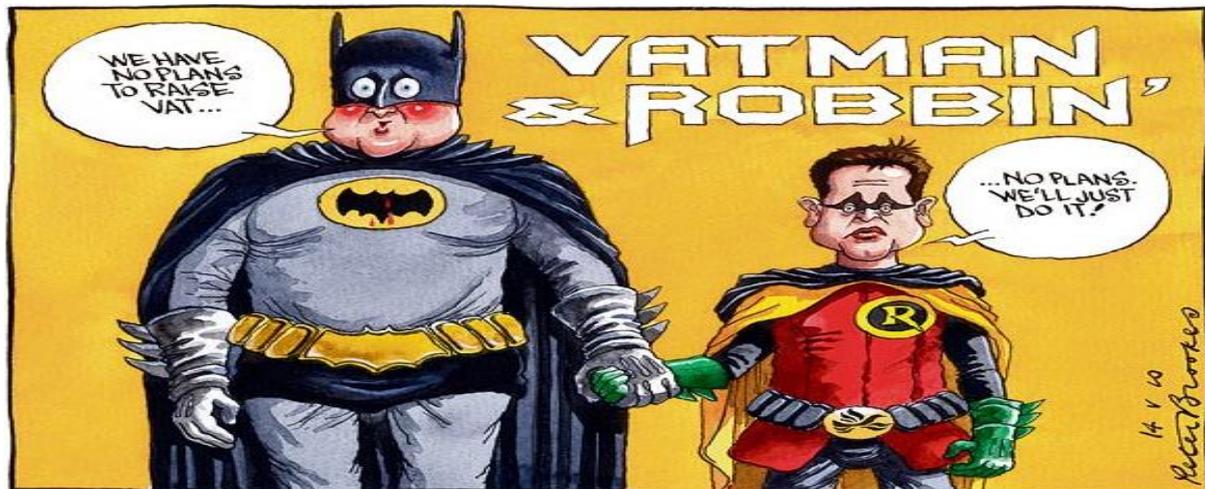
Should you need any assistance, you are welcome to call me at 083 749 24 94, e-mail me at [bcmargolis13@telkomsa.co.za](mailto:bc margolis13@telkomsa.co.za)

Take care!

Mr Margolis

Grade 10: Accounting

VAT



Grade 10's, I'm not going to go into extreme detail on VAT, its not really tested in Grade 10, when I say not tested, you are not required to know how the accounts work. If you have a look in your textbook, there really is not much calculating work.

So, what I'm going to do is show you how the accounts work in the Ledger and how we go about recording VAT, this will be the same lesson for Grade 11 as well as Grade 12.

Ok, so what is VAT?

Well, if you don't know by now, its value added tax.

Ok, so what is value added tax?

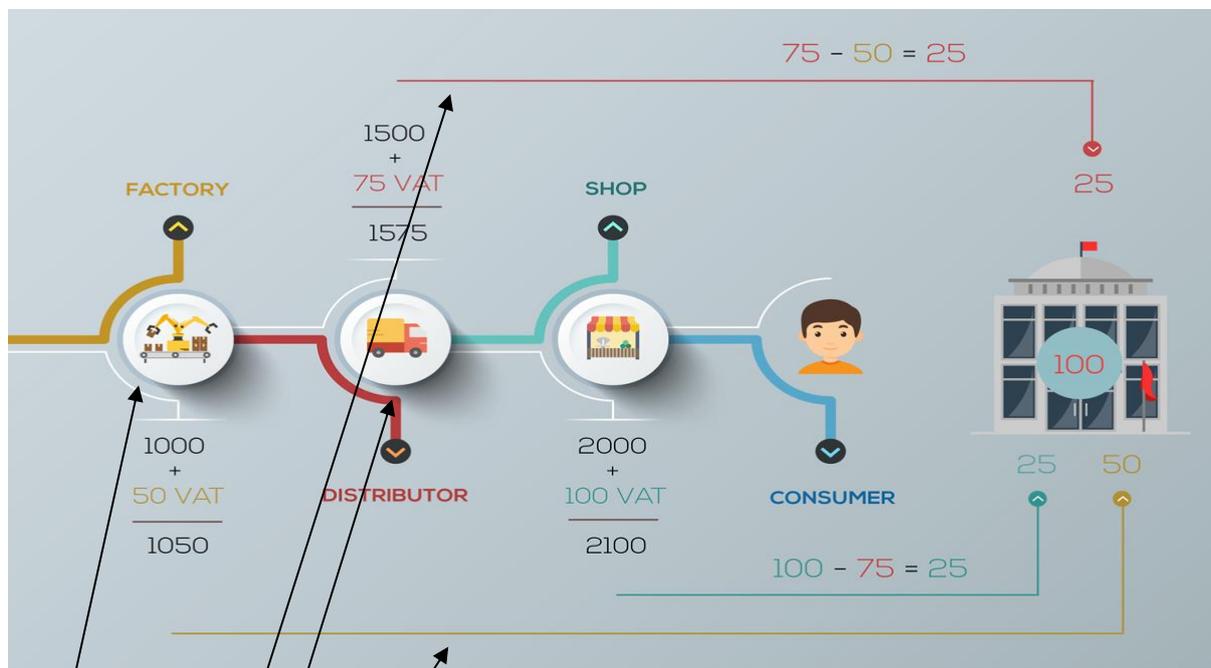
Well, value added tax is an **indirect tax** (remember from Grade 9??) it is **non-discriminatory**, which is what I love about it, **VAT affects everyone, not just the poor taxpayer that is already burdened through direct taxes such as PAYE** (You will learn about this in the next lesson)

VAT replaces the old sales tax, GST, GST was a percentage amount added to a final product and sold to you whereas VAT is added at each point in the value chain, hence the name, value added.

Before you have a look at the diagram below, I would like you to read through your textbook and just familiarize yourself with the following terms.

- Vat inclusive and Vat exclusive
- Characteristics of a compulsory VAT Vendor
- Claiming of VAT
- SARS

Let's have a look at the diagram below which is a universal way of looking at how VAT works.



Ok, so here you have a supplier of some sort that is going to sell his product on to a producer or distributor. Let's just say that he is the first step in the value chain, so if we were looking at maize, he would have been the farmer. So, he sets a price that he wants to realize which will **cover his costs and make him a profit** (R1 000) and then **ADDS** vat (R50).

Ok, so at the next step in the value chain if we are looking at a farmer, he sells his maize onto a miller/ baker for R1 050, one he has paid this amount to the farmer, the farmer collects his R1 000 and sends the R50 to **SARS**. The miller/baker now adds value to the maize which he purchased for R1 050 and sets a price that he wants to realize which will **cover his costs and make him a profit** (R1 500) and then **ADDS** vat (R75).

Ok, now its at this point that you need to pay attention, can you remember that the miller/ baker purchased he maize for R1 050 which included VAT added by the farmer, **NOW**, because the baker is a VAT registered business and he can claim VAT back on stuff that he is purchasing for resale, he is able to claim that R50 back from **SARS**. **So, what he is going to say to SARS is "I owe you R75, but you owe me R50, therefore I will just subtract it and pay the difference which is R25"**

The Vat Output Account records all our amounts that we have charged on our goods and that we need to pay over to SARS, using the example in the diagram above with the Shop, we are going to charge the R100 VAT to the consumer. **This is a current liability as we owe the money to SARS.**

DR		VAT OUTPUT ACCOUNT				CR	
			30	Sales		100	

The easy way to do this is to combine both accounts into the VAT Control account.

Using the example above, how would his look??

Vat Input Account				Vat Output Account			
DR		VAT CONTROL ACCOUNT				CR	
30	Trading stock		75	30	Sales		100
	Balance	c/d	25				
			100				100
				1	Balance	b/d	25

As you can see, we owe SARS R25 in the example above, so SARS is a creditor, it can also be that SARS is a debtor, this account can have a Dr balance if SARS owes us more than what we owe them.

Cool, read through the VAT section in your textbook with the above notes in hand and you should be good to go, the next lesson I do will be the Salaries and Wages Journal, do this section before your Final Accounts!

Grade 10: Accounting

Right Grade 10's, I need you to have a look at the section on Salaries and Wages, we need to complete this section before we head onto Final Accounts.

So, we are introducing some more Journals, **YAY!!!!!!**, yup I knew you guys would be so happy with the news!!

Ok, so basically, we are looking at how a business records paying people, whether it be wages or salaries, the recording procedure is pretty much the same.

What you need to do before I break down how the Journal looks and how the posting looks is to familiarise yourself with certain concepts that you are going to hear throughout this lesson, please read through the module and understand the terms that are mentioned when dealing with salaries and wages, terms such as pension, medical aid, UIF, SDL, union fees, PAYE etc, its generally straight forward reading, don't stress too much about how to do salary scales and working out PAYE, I can do that over whatsapp with you.

Salary and wages concepts:

- 1. Deductions:** There are *statutory amounts* that are taken off an employee's Gross wage or salary by the employer. E.g. PAYE (Income tax) and UIF and *voluntary amounts* such as pension, union fees, medical aid, income protection policies and life cover.
- 2. Contributions:** There are *statutory amounts* such as UIF, Skills development levy and *voluntary amounts* such as pension and medical aid that the employers contribute towards for each employee.

Ok, so these are the two main concepts that we hear about when we are dealing with salaries and wages and they are made up of many different things which I hope that you have read over.

Let's have a look at a basic Wage Journal below and analyse it so we can get a good understanding of what's happening

Wages Journal of Covid Stores for the week ended 17 April 2020

Employee	Normal time		Overtime		Gross Wage	Deductions					Net Wage	Employers Contributions		
	HRS	Amount	HRS	Amount		Pension	PAYE	UIF	Union	Total		SDL	Pension	UIF
Ricardo	40	1 600	5	300	1 900	128	318.96	16	8	470.96	1 429.04	19	153.60	16
Nirav	40	1 600	1	60	1 660	128	275.76	16	8	427.76	1 232.24	16.60	153.60	16
Bebe	38	1 520	0	0	1 520	121.60	251.71	15.20	8	396.51	1 123.49	15.20	145.92	15.20
		4 720		360	5 080	377.60	846.43	47.20	24	1 296.23	3 784.77	50.80	453.12	47.20

-  Ok, so because we are dealing with a Wage Journal you will find this type of information appearing because wages are usually paid weekly and worked out on hours worked, this would not appear in a salaries Journal as salaries are seen as a fixed monthly expense.
-  This is essentially what we have earned.
-  **UNFORTUNATELY**, it's not what we get to take home, the government needs to step in and take their portion of our salary (PAYE) and the other statutory and voluntary deductions must come off as well.
-  Yup, this sad figure, also referred to as "take home pay" is what we get paid, it's worked out by taking the yellow and subtracting the red. So, this is what will appear in your bank account at the end of the week.
-  These are both statutory and voluntary contributions that the employer pays over for its employees

The Wage Journal and Salaries Journal essentially show the same thing, the business has to show how much you have earned and how much deductions have been taken off your salary/wage and how much they have contributed and what they are going to pay over to the relevant parties.

*So, the business has filled out this wage Journal, the **yellow block** is what you have earned **BUT** are not getting, the **red block** is stuff taken off your salary by the business that neither you nor the business are getting, the **blue block** is what you are going to get and the orange block is what the business has contributed on your behalf that neither you nor the business are getting now, you might get some of it later in your life!*

So, now the business must pay all these monies over!

Have a look below to see what happens

General Ledger of Covid Stores

Balance Sheet Accounts Section

Dr		Pension Fund						Cr	
April 2020	17				April 2020	17	Wages	WJ	377.60
							Pension Fund contribution	WJ	453.12
									830.72

Can you see that both the deduction and contribution are here for the pension fund, you will notice that it sits on the Cr side! Why? Because it's a current liability for the business, once it's deducted these amounts off your salary and contributed their portion then they must pay over the total to the relevant pension fund.

SARS - PAYE

April 2020	17				April 2020	17	Wages	WJ	846.43
									846.43

As you can see, Paye is a deduction only, this also sits on the Cr side because it's a current liability as well as the business is liable to pay over this amount to SARS once they have deducted it off your salary.

Skills Development Levy

April 2020	17				April 2020	17	Skills contribution	WJ	50.80
									50.80

Skills development levy is a statutory contribution by the business its sits on the Cr side as well because it's a current liability and must be paid over to the Skills Development Fund.

Unemployment Insurance Fund

April 2020	17				April 2020	17	Wages	WJ	47.20
							UIF contribution	WJ	47.20
									94.40

Once again, both the deduction and contribution will need to be paid over to the Unemployment Insurance Fund, hence its sitting on the Cr side as it is a current liability.

Verney Trade Union

April 2020	17				April 2020	17	Wages	WJ	24
									24

A current liability for the business to pay over to the Trade Union once it has deducted the amount of the employee's salary

Creditors for wages

April 2020	17				April 2020	17	Wages	WJ	3784.77
									3784.77

This is now what the business is going to pay into the employees' bank accounts, once again, it is a current liability to the business hence it sits on the Cr side.

Nominal Accounts Section

Wages

April 2020	17	Gross wages	WJ	5 080	April 2020	17			
				5 080					

Pension Fund Contribution

April 2020	17	Pension fund	WJ	453.12	April 2020	17			
				453.12					

Skills Development levy

April 2020	17	Skills development	WJ	50.80	April 2020	17			
				50.80					

UIF Contributions

April 2020	17	UIF	WJ	47.20	April 2020	17			
				47.20					

The actual cost of employing these three employees for a week = R5 080 + R453.12 + R50.80 + R47.20 = **R5 631.12**, even though the employees only receive **R3 784.77**, can you see that all the other cash gets paid out to all the other statutory and voluntary liabilities that are created when hiring employees.

Grade 10: Economics

Right, so I'm sure the Grade 10 Economics students have been working comfortably through the section on demand and supply and their influences on price.

Before we move onto the next section, a perfect example of demand and supply and the effect on price has cropped up (well, there are a lot of examples currently).

I'm sure you would have known, well, if you have been watching the news every night like I have been trying to get you to do since the beginning of the year, you would know, and that would be the petrol price!

South Africa has seen a record drop in its petrol price recently and this is due to two factors.

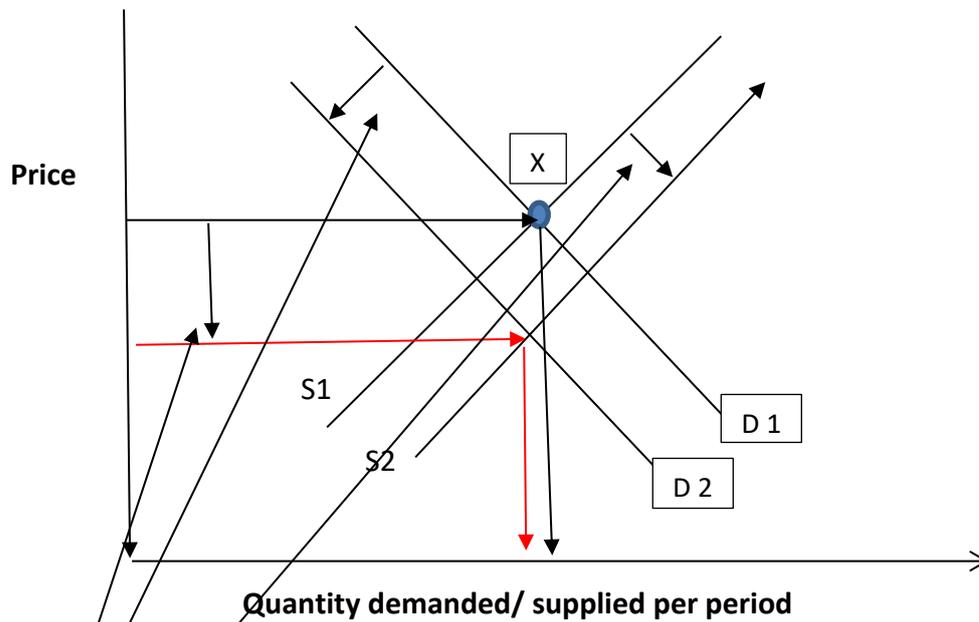
On the **supply** front we have seen Russia and Saudi Arabia pumping oil left, right and center, basically a fight between the two countries trying to flex their muscles, this has caused a massive increase in the supply of oil on the market.

And on the **demand** front, we have seen.....Covid 19!! Because a lot of countries have gone into lockdown at around the same time, people have been confined to their houses, so no demand from them for petrol which is made from oil. And a lot of industries have also stopped meaning no demand from them either.

So what this means is that for once, we have so much oil on the market which we make petrol from, but the people are not needing it because they have been confined to their homes for lengthy periods and its not just S.A, bur a lot of other countries.

Have a look at the graph below to see the effect.

Changes in demand and supply for petrol due to Russia and Saudi Arabia dispute and Covid 19.



Decrease in demand due to nobody been allowed out due to lockdown.

Increase in supply due to the dispute between Russia and Saudi Arabia.

Substantial drop in the oil price, hence a massive drop in the petrol price.

Obviously this will be short lived, I think Russia and Saudi have already come to agreement not to flood the market and when lockdown is finished and we are all driving up and down again to our respective jobs and places over the weekend, the price will increase.

Production Possibility Curve

The production possibility curve highlights possible sacrifices that a company must make when producing two different types of products using the same resources.

The PPC works on two principles:

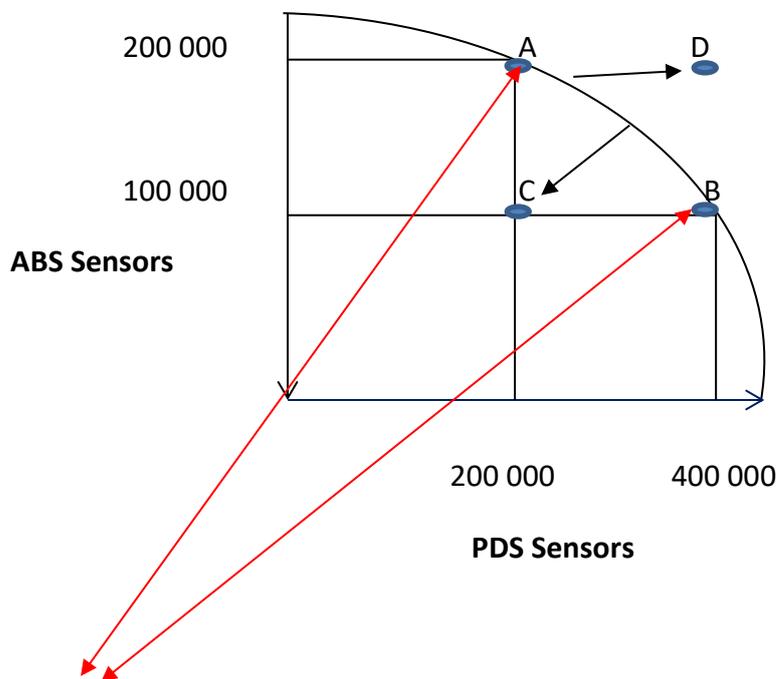
- The factory makes more than one type of product.
- The factory has limited resources and can not produce a maximum of both products.

Read the story below to see how the PPC comes into effect:

Neo's Mercedes Benz Replacement Parts is a business owned by Neo, an entrepreneur who spotted a need in the market for supplying reproduced parts for old Mercedes. While his company is very large, it nevertheless must make choices about what to produce and sell.

The more ABS sensors he can produce the less PDS sensors he can produce, and vice versa. The graph below shows the production possibility curve for ABS sensors and PDS sensors.

PPC showing the different production levels of ABS and PDS Sensors for Neo's Mercedes Benz Replacement Parts.



Neo can produce his products at either of these two points, the reason we say this is because if he produces on this curve, he is producing efficiently. Neo has the option to produce 200 000 ABS sensors and 200 000 PDS sensors or alternatively he can produce more PDS sensors, but he will not be able to produce as much ABS sensors, so he would need to sacrifice one of them!!

But why???

Remember, Neo only has a certain amount of resources, so his labour and capital is split all the time, if he wants to make more PDS sensors, he would need to buy more stock for the PDS sensor and not for the ABS sensor and his workers would have to spend their time making the PDS sensor and not the ABS sensor, so yes, he can produce more PDS sensors but it will come at a cost of him sacrificing the ABS sensors.

Ok, so what does Point C and D mean?

I want you to look at that small arrow pointing towards point C from the curve, if the curve had to bend inwards towards point C it would mean that Neo is not producing efficiently, in other words he is able to produce more but is not due to a number of reasons, a company that is producing at Point C is wasting resources.

Now, point D means unachievable for now, it basically means that the curve cannot move towards D because Neo might not have the resources needed. Maybe once he employs more staff and takes out a loan, he would be able to increase his production on both sensors to point D.

Ok, so let's have a look at some of the reasons that can cause this curve to move, essentially between C and D.

Internal reasons:

1. ***Increased supply of raw materials:*** If Neo had more raw materials to work with then he could shift his curve towards point D and produce more of each product.
2. ***Increased availability of labour:*** If Neo had more workers at his disposal then he would be able to produce more sensors and move his curve out towards point D.
3. ***Increased productivity of labour:*** If Neo's employees were hard working and did mess around during work hours then they would produce more of each product and this would push Neo's PPC towards point D.

Remember now, the opposite rings true, so if the opposite had to happen in the three reasons mentioned above, then the PPC would move inward to point C.

External Reasons:

- 1. Quality of factors of production:** The higher the quality of the factors of production, the more output that Neo could produce using the resources. This will cause an outward movement of the PPC.
- 2. Communication technology:** Efficient communication can improve both the cost of production and efficiency. This will cause an outward movement of Neo's PPC.
- 3. Healthcare in the community:** Better healthcare in the community means a healthier labour force for Neo which will increase productivity and cause an outward movement of his PPC.
- 4. Interest rates:** Low interest rates mean easier access to credit for Neo and he would be able to buy more and improved capital goods that can improve production and cause an outward movement of his PPC.
- 5. Subsidies:** Subsidies from government will decrease the cost of production and more products can be produced. It will cause an outward movement of Neo's PPC.

Right Grade 10's, work through the notes that I have done here on the PPC and check the notes in your book, any issues, please do not hesitate to get in touch via the whatsapp group.

AFRIKAANS

Day 1 - 22.4.2020

Period 3 : Eenheid 4 - ASG - Leesbegrip - Bl. 49

Taal - Bl. 49, 51

Opsomming - Bl. 52, 53

Day 2 - 23.4.2020

Period 3,4 : Gedig - ASG Bl. 50,51

Prosa - Permanente Ink - Hoofstuk 16,17

Day 3 - 24.4.2020

Period 3 : Verbetering van Leesbegrip, Taal en Opsomming

Day 4 - 27.4.2020

Period 5 : Verbetering van Prosa en Gedig

Day 5 - 28.4.2020

Period 3,4 : Luisterbegrip - Kortverhaal - Bl. 54-58

Day 6 - 29.4.2020

Period 4 : Hersiening - Bl. 61,62