



Province of the
EASTERN CAPE
EDUCATION

Iphondo leMpuma Kapa: Isebe leMfundo
Provinsie van die Oos Kaap: Departement van Onderwys
Porafensie Ya Kapa Botjhabela: Lefapha la Thuto

NATIONAL SENIOR CERTIFICATE

IBANGA 12

SEPTEMBER 2024

AKHAWUNTINGI P2

AMANQAKU: 150

IXESHA: 2 liyure

Eli phepha lemibuzo linamaphepha ali-15, ifomyula shithi
kanye nencwadi yokuphendulela enamaphepha ali-11.

IMIYALELO KUNYE NENKCUKACHA

Funda lemiyalelo ilandelayo ngononophelo uze uyilandele ngokuchanekileyo.

1. Phendula YONKE imibuzo.
2. INCWADI ekhethekileyo YOKUPHENDULELA YONKE imibuzo uyinikiwe.
3. Unikwe iFinancial Indicator Fomyula Shithi ekupheleni kweli phepha lemibuzo.
4. Bonakalisa WONKE umsebenzi ukuze ufumane inxalenye-manqaku.
5. Ungasebenzisa inon-programmable khalithyuleyitha.
6. Ungasebenzisa ipensile okanye i-inki eblowu/emnyama ukuphendula imibuzo.
7. Xa kufanelekile, bonisa ZONKE iikhalithyuleyishini zibe kwidesimali poyinti eNYE.
8. Bhala kakuhle nangokucacileyo.
9. Sebenzisa inkcukacha ezikwithezibhile engezantsi njengesikhokelo xa uphendula imibuzo. Zama UNGAPHAMBUKI kuyo.

UMBUZO	ISIHLOKO	AMANQAKU	IMIZUZU
1	IReconciliations neVAT	35	30
2	IKhosti Akhawuntingi neStokhwe Valuation	50	40
3	UBhajetho	40	30
4	IiFixed Asethi	25	20
ITOTALI		150	120

UMBUZO 1: IIRECONCILIATION NEVAT**(35 amanqaku; 30 imizuzu)****1.1 IAGE ANELESISI YEEDETHA**

UOthe Sport Emporium uthengisa izixhobo zemidlalo kwaye unikezela ngezibonelelo zetyala kubathengi. Unyaka mali uphele nge31 Julayi 2024.

INKCUKACHA:**Othe Sport Emporium****iAge Anelesisi yeeDetha nge31 Julayi 2024**

Umthengi	Ikhredithi limithi	Imali elityala	Intlawulo ayikalindeleki		Lidlule ixesha	
			Julayi 2024 (eyangoku)	Juni 2024	Meyi 2024	Epreli 2024
A Marais	R55 000	R45 500	R45 500			
C Voges	R25 000	R27 000	R4 000	R15 000	R6 000	R2 000
J Fourie	R36 000	R18 000	R16 500	R1 500		
J Olivier	R41 000	R16 000				R16 000
		R106 500	R66 000	R16 500	R6 000	R18 000
		100%				

linkcukacha ezongezelelweyo:

- (i) Imiqathango yetyala yi30 yeentsuku.
- (ii) I-interest ka2% ngenyanga iza kutsalwa kwityala elidlulelwe lixesha.
- (iii) Intengiso ngetyala iyonke yonyaka ophele nge31 Julayi 2024 yiR566 580.
- (iv) Ityala leeDetha zorhwebo nge1 Agasti 2023 yayiyiR92 350.

OKUFUNEKAYO:

Hlalutya iAge Anelesisi yeeDetha uze uphendule imibuzo engezantsi.

- 1.1.1 Kuba uhhlalutyo lwetyala olucokisekileyo lusenziwa phambi kokunika ityala, uOthe unoluvo lokuba akuyomfuneko ukwenza iAge Anelesisi yeeDetha. Mcacisele ukuba ukwenza iAge Anelesisi kungalanceda njani ishishini ukulawula iiDetha. (4)
- 1.1.2 Khalityhuleyitha iavareji collection phiriyodi yeeDetha yonyaka ophele nge31 Julayi 2024. (3)
- 1.1.3 Njengomphicothi-zincwadi wangaphakathi, chonga izinto eziMBINI ezixhalabisayo onokuzichazela umnikazi shishini. Kwinto nganye, caphula amanani okuxhasa impendulo yakho. (4)

1.2 IBHANKI RECONCILIATION

UJams Junction uthenga aze athengise izixhobo zomculo. Ishishini lelikaAmoré Mans. UAmoré uthenga isitokhwe ngetyala kodwa usithengisa kheshi kuphela. Ibhanki steyitimenti yenziwa nge25 yenyanga nganye yiNebula Bhanki.

OKUFUNEKAYO:

1.2.1 Sebenzisa itheyibhile oyinikiweyo kwiNCWADI YOKUPHENDULELA ukubonisa utshintsho/izilungiso kwiBhanki akhawunti ekwiJenerali Leja kaJams Junction nge31 Julayi 2024. Sebenzisa iBhanki steyitimenti efunyenwe kwikholamu kaNebula Bhanki ukubonisa utshintsho/izilungiso ekumele zenziwe kwisteyitimenti sikaNebula Bhanki.

Bonisa ukwanda nge '+' nokuncipha nge '-' kufuphi nenani ngalinye. (10)

1.2.2 UAmoré akanelisekanga kukuba ishishini kufuneka libhatale i-interest kumatyala adlulelwe lixesha eekhreditha. Mnike ingcebiso zokunqanda i-interest kumatyala adlulelwe lixesha eekhreditha kwixesha elizayo. (4)

INKCUKACHA:

Ezi bhalansi zivele kwiJenerali Leja nakwiBhanki Steyitimenti ngaphambi kokuba kufakwe ezi transaction zilandelayo:

Jenerali leja kaJams Junction:

IBhanki R243 980 (dr)

IBhalansi ngokwebhanki steyitimenti efunyenwe kuNebula Bhanki:

R245 000 (ifavourable)

LiTRANSACTION zikaJulayi 2024:

- (i) Idebit order yeR12 500 yokubhatala ikhredhitha yayivele kwibhanki steyitimenti kuphela.
- (ii) IR10 000 yabhatalwa kwikhredhitha. UNebula Bhanki wayifaka ngokuphosakeleyo yayiR1 000. Yarekhodwa njengefunyenweyo kwiBhanki akhawunti ekwiJenerali leja.
- (iii) Umqeshi wabhatala ngqo irent kwicurrent bhanki akhawunti kaJams Junction, R4 000. Yayingekarekhodwa nguJams Junction.
- (iv) IiService fee zeR340 zazirekhodiwe nguNebula Bank.
- (v) Nge28 July, kwenziwa iEFT yokubhatala ikhredhitha iR10 400. Ikhredhitha yaxelesa uAmoré ukuba i-interest yeR600 yayongeziwe kwiakhawunti kaJams, kuba intlawulo yayidlulelwe lixesha. Nangona uJams noNebula Bhanki babeyirekhodile intlawulo yeR10 400, yayingafakwanga okanye ingabhatalwanga i-interest.
- (vi) UJams Junction uqashise ngezixhobo zomculo kwimvumi eyaziwayo. Imvumi ifake ngqo iR? kwibhanki akhawunti. Imali seyirekhodiwe nguNebula Bhanki.

1.3 IVAT

Inkcukacha zivele kwiincwadi zikaNkohli Traders zikaAgasti 2024.

OKUFUNEKAYO:

- 1.3.1 Sebenzisa inkcukacha ukukhalithuleyitha imali etyalwa ku/ngu SARS yeVAT nge31 Agasti 2024. (10)

INKCUKACHA:

IBhalansi ekwiJenerali Leja nge1 Agasti 2024:
USARS(VAT) R1 245 (cr)

Okulandelayo ziikholamu totali zeesubsidary jenali ezahlukeneyo zikaAgasti 2024.

	iTransaction	iJenali	iVAT ayifakwanga	iVAT ifakiwe	iVAT
1	Intengiso kheshi yestokhwe	KRJ	126 000		18 900
2	ISitokhwe sorhwebo esithengwe sabhatalwa	KPJ	87 900		13 185
3	ISitokhwe sorhwebo esithengwe ngetyala	KJ			11 985
4	ISitokhwe sorhwebo esiphindiselwe kwiikhredhitha	KAJ			5 430
5	ISitokhwe sorhwebo esithengiswe ngetyala	DJ	134 460		?
6	ISitokhwe sorhwebo esibuyiswe ziiDetha	DAJ		10 764	?

UMBUZO 2: KHOSTI AKHAWUNTINGI NESTOKHWE VALUATION (50 amanqaku; 40 imizuzu)

2.1 USHAN'S APPAREL

UShan's Apparel lishishini lemveliso elivelisa iibhatyi zabafundi beBanga 12. Ilaphu lithengwa kumthengisi oseEast London lize lithuthelwe eStutterheim. Iibhatyi zithengiselwa abafundi beBanga 12 **ngemark-up engu60%** kwintengo. Nyaka ngamnye, iiodolo zokugqibela zihanjiswa nge30 Juni. Lo nyaka mali uphela nge30 Juni 2024.

OKUFUNEKAYO:

2.1.1 Gqibezela iinotes kwiNCWADI YOKUPHENDULELA ngokugcwalisa ngeenkcukacha ezingekhoyo. Sebenzisa idatha eseyifakiwe kwakunye neenkcukacha ezongezelelweyo ezinikiweyo.

- IDirect mathiriyeli khosti (10)
- Ifektri owuvahedi (6)
- IFinished goods stokhwe (5)

2.1.2 Umnini, uShannon, uyalele iakhawuntenti ukuba itshintshatshintshe phakathi kweweighted-average neFIFO method xa exabisa iraw mathiriyeli. Nika isizathu esiNYE sokuba kutheni ucinga ukuba anganika lo myalelo. Chaza ukuba kutheni ungavumelani naye. (4)

2.1.3 Ukuba iakhawuntenti ibinokusebenzisa iFIFO method, khalithyuleyitha ixabiso leinventri yokuvala yeraw mathiriyeli. (4)

2.1.4 Iklasi yeBanga 12 ka2025 ayinakufuna ukuthenga iibhatyi eziyi18 ezazishiyekile. Nika iqhinga eliNYE lokuba angasisebenzisa njani istokhwe sokuvala ngokusengqiqweni. Lo mba uyaqhubeka minyaka le. Nika icebiso eliNYE lokuthintela ukushiyeka kwestokhwe sokuvala sefinished goods kwixa elizayo. (4)

INKCUKACHA:

1. Amanzi nombane, R66 000, zibhatelwe phakathi enyakeni. Mazohlulelwe iFektri, iAdministration, kunye necandelo lentengiso ngereyishiyo engu4 : 1 : 1.

2. Indawo yomgangatho esetyenzisiweyo:

IFektri:	70 000 m ²
IAdministration:	20 000 m ²
Intengiso nothutho:	10 000 m ²

Itotali rent yonyaka yiR240 000. Mayohlulelwe amacandelo ngereyishiyo yendawo yomgangatho esetyenzisiweyo.

3. Itotali weyijisi ebhatelwe abasebenzi befektri phakathi kulo nyakamali yi:

IGross weyijisi:	R300 000
ITotali yeeduction:	R 60 000
ITotali yeecontribution:	R 40 000

5% weweyijisi ngoweindirect leyibha

4. iStokhwe sixatyiswa ngokweweighted-average method.

Le datha ilandelayo, imalunga neraw mathiriyeli ethengiweyo yonyaka, icatshulwe kwiiakhawuntingi rekhodi nge30 Juni 2024:

Umhla	Iiyunithi	Yunithi khosti	Totali khosti	Carriage ngeyunithi	Totali Carriage
Istokhwe sokuvula	24		R28 958 kuquka icarriage		
Intengo	206		R269 298		R28 344
1 Nov 2023	50	R1 265	R 63 250	R132	R 6 600
20 Feb 2024	80	R1 314	R105 120	R135	R10 800
31 Meyi 2024	76	R1 328	R100 928	R144	R10 944

Ubalo stokhwe nge30 Juni 2024 luveze i18 yemintla esele estorerroom. Azikho ezibiweyo.

5. Intengiso yonyaka yiR1 376 000.

2.2 UNASSI STRIDE

Ishishini lizinze eKariega kwaye livelisa iiteki. LelikaNassi Florus. Unikwe iinkcukacha zeminyaka emibini edlulileyo.

OKUFUNEKAYO:

2.2.1 Khalityhuleyitha:

- Inet profit ka2024 (3)
- Ibreak-even poyinti yeperi yeeteki ngo2024 (4)

- 2.2.2 UNassi akanelisekanga ziziphumo zika2024. Chaza kwaye nika isizathu esiNYE (kanye namanani okanye iikhalityhuleyishini) ukungqina ukuba kutheni efaelwe kukoniselaka ngakumbi zezi ziphumo kunokuba wayenjalo ngeziphumo zika2023. (3)

- 2.2.3 Khalityhuleyitha ukuba zingaphi iiperi zeteki ezongezelelweyo anokuthi azivelise ukonyusa iprofit yakhe ngeR400 000. (3)

2.2.4 Phawula ngekhosi yeperi nganye yentengiso nothutho. Kowuta utshintsho lwepesenti kwikhosi yeperi nganye. Nika isizathu esinokwenzeka esiNYPE sotshintsho ukusuka ku2023 ukuya ku2024.

(4)

INKCUKACHA:

	IITEKI	
	2024	2023
Iperi zeteki ezivelisiweyo nezithengisiweyo	18 000	12 000
IBreak-even poyinti	?	10 909
ISelling prayisi yeperi nganye yeteki	R980	R860
ITOTALI YEEKHOSTI:	R14 040 000	R9 960 000
ITotali variable khosi	10 440 000	6 360 000
ITotali fixed khosi	3 600 000	3 600 000
IKHOSTI YEPERI NGANYE:		
ITotal ivariable khosi yeperi nganye	R580	R530
IDirect mathiriyeli khosi yeperi nganye	300	200
IDirect leyibha khosi yeperi nganye	170	210
INtengiso nothutho khosi yeperi nganye	110	120
ITOTALI FIXED KHOSTI YEPERI NGANYE:	R200	R300
iFektri owuvahedi khosi yeperi nganye	155	220
IAdministration khosi yeperi nganye	45	80

SHIYA ELI PHEPHA LINGENANTO.

UMBUZO 3: UBHAJETHO**(40 amanqaku; 30 imizuzu)****3.1 UEC STORES**

Inkcukacha ezilandelayo zithathwe kwiincwadi zikaEC Stores zenyanga kaSeptemba 2024.

OKUFUNEKAYO:

Sebenzisa inkcukacha ukugcwalisa itheyibhile ekwiNCWADI YOKUPHENDULELA, ngokuthi ufake imali kuphela kwiikholamu ezifanelekileyo. (10)

INKCUKACHA:

Umz. IiSundry expense zeR3 200 zizakuhlala zinjalo kuyo yonke ibhajethi phiriyodi.

- (i) Icommission income ngenyanga yiR4 000. Le ayizukutshintsha ngoSeptemba.
- (ii) IDepreciation yalo nyakamali ilindeleke ukuba izakuba yiR36 000.
- (iii) Intengiso kheshi elindelekileyo kaSeptemba 2024: R65 000 (ikhosti yentengiso R54 000)
- (iv) Phakathi kuSeptemba 2024, iR31 860 iza kubhatalwa kwiiKhredhitha; emva kokunikwa isaphulelo esilindelekileyo esingu10% ziikhredhitha.

3.2 UKLEU TRANSPORT

UZeland ngumnini weKleu Transport, ishishini elibonelela ngenkonzo yothutho. Inkcukacha ezinikiweyo zinxulumene nebhajethi phiriyodi 1 Meyi 2024 ukuya ku30 Juni 2024.

OKUFUNEKAYO:**3.2.1 JONGA KWINKCUKACHA B NO C:**

Gcwalisa iDetha Collection Shedyuli. (6)

3.2.2 JONGA KWINKCUKACHA A, B, C, D no E:

Khalityhuleyitha okulandelayo:

- Iimali eziboniswe ngo(i) ukuya ku(v) kwiKheshi Bhajethi (9)
- Ibhalansi engekabhatalwa yelowuni nge1 Meyi 2024 (4)
- Ipesenti ezinyuke ngayo iisalari nge1 Juni 2024 (3)

3.2.3 Abasebenzi abonelisekanga lulonyuso lweesalari. Nika into ENYE ukuxhasa nento ENYE ukuchasa uluvo lwabo. (2)**3.2.4 JONGA KWINKCUKACHA F:**

Ekupheleni kukaMeyi 2024, uZeland wayexhalatyiswe lulawulo lokuqokelela kwiiDetha kunye nemaintenance yezithuthi. Sebenzisa inkcukacha F uze unike isizathu esiNYE senkxalabo yakhe. Kowuta amanani. Nika icebiso eliNYE kwinto nganye. (6)

INKCUKACHA:**A. UCAPHULO OLUSUKA KWIKHESHI BHAJETHI YEPHIRIYODI
1 MEYI 2024 UKUYA KU30 JUNI 2024**

IIKHESHI RISITHI	MEYI	JUNI
IFee income evela kubathengi kheshi	(i)	90 000
Iirisithi ezivela kubathengi ngetyala	151 320	
IRenti income	4 400	(ii)
Ikhomishini efunyenweyo		
ITOTALI YEERISITHI		320 000
IIKHESHI PEYIMENTI		
I-insurance	6 000	6 800
Iisalari	48 000	49 440
Amanzi nombane		
IFuel	(iii)	63 250
IAdvertising	3 000	3 000
Uthengo lwesithuthi esitsha	-	250 000
IMaintenance yezithuthi	22 000	22 000
IDrawings		
IiSundry expense		
I-Interest yelowuni (11% ngonyaka)	1 650	
ITOTALI YEEPEYIMENTI	221 000	405 200
ISURPLUS /ISHORTAGE	309 000	(iv)
Ikheshi ekuqaleni kwenyanga	8 400	
Ikheshi ekupheleni kwenyanga	317 400	(v)

B. linkonzo zothutho zibonelelwa kheshi nangetyala.

- Itransaction zetyala zingu70% wetotali yefee income.
- Uthutho olwenzelwe abathengi ngetyala luhamba ngolu hlobo:

Aprili (elokwenyani)	R160 000
Meyi (eliqikelelweyo)	R154 000
Juni (eliqikelelweyo)	?

C. IiDetha zilindeleke ukuba zibhatale ngolu hlobo:

- 40% weeDetha zibhatala amatyala azo ngenyanga yetransaction, ukuze zixhamle isaphulelo se5%.
- 58% weeDetha zibhatala amatyala azo ngenyanga elandela eyetransaction.
- 2% uyacinywa njengeebad debts.

D. IRent income izakuthotywa ngo7,5% ukusukela kwi1 Juni 2024.**E. Ixabiso lefuel kulindeleke ukuba lonyuke ngo15% ukusukela kwi1 Juni 2024.**

F.

	Meyi 2024	
	ELIQUIKELELWEYO	ELOKWENYANI
Uqokelelo kwiiDetha	R151 320	R112 650
IMaintenance yezithuthi	R22 000	R44 000

40

UMBUZO 4: IIFIXED ASETHI**(25 amanqaku; 20 imizuzu)****4.1 IASETHI DISPOSAL**

Ezi nkcukacha zilandelayo zivele kwiincwadi zikaSithata Traders zonyaka mali ophele nge30 Juni 2024.

OKUFUNEKAYO:

- 4.1.1 Khalityhuleyitha amanani angekhoyo abonakaliswe ngo(a) ukuya ku (g) kwijenerali leja engagqitywanga enikiweyo. (17)
- 4.1.2 IiTangible asethi kufuneka zibe negalelo eliphozithivu kwinjongo yokwenza inzuzo yeshishini. Nika umzekelo omNYE wokuba zinganegalelo njani izithuthi zeshishini lokurweba ekuveliseni inzuzo. (2)

INKCUKACHA:**A. IiJenerali leja akhawunti (azigqitywanga)****ILand neeBuilding**

2023 1 Julayi	IBhalansi	1 150 000			
1 Dis	IBhanki	(a)			
		1 830 000			

IiVehicle

2023 1 Julayi	IBhalansi	500 000	2024 1 Epreli	(b)	180 000
2024 1 Epreli	(c)	(d)			

IAccumulated depreciation kwiivehicle

2024 1 Epreli	IAsethi disposal	(f)	2023 1 Julayi	IBhalansi	150 000
			2024 1 Epreli	IDepreciation	(e)
			30 Juni	IDepreciation	(g)

B. Isakhiwo esitsha solawulo sakhiwe phakathi kulo nyaka mali.

C. IiVehicle:

- Nge1 Epreli 2024, isithuthi sokudilivarisha esidala, esixabisa iR180 000, sitshintshiswe ngesithuthi esitsha esixabisa iR460 000. Ixabiso lotshintshiso esilufumeneyo ibeyiR78 000. Iaccumulated depreciation kwisithuthi ekutshintshiswe ngaso yayiyiR108 000 nge1 Julayi 2023.
- Izithuthi zithotywa ixabiso ngo10% wecarrying value.

4.2 ULAWULO LWEFIXED ASETHI

Umpicothi-zincwadi wangaphakathi wenze upicotho lolawulo lweefixed asethi. Waqulunqa ingxelo apho, phakathi kwezinye izinto, kwachazwa oku kulandelayo:

- Uphicotho-zincwadi lwafumana iiasethi ezishiyiweyo kwirejista lwaze lwaphawula neeasethi ezikwirejista ezingasetyenziswayo.
- Iiasethi zazithengwa ngaphandle kokufumana imvume efanelekileyo.
- Ukusetyenziswa kwesoftware application yolawulo lwefixed asethi kunye nemobile teknoloji ephathwa ngesandla, njengeziken zebhakhawudi, ziya kunceda ukusombulula ingxaki.

OKUFUNEKAYO:

- 4.2.1 Chaza isiphumo esiNYE sokungazibhali iiasethi kwifixed asethi rejista. (2)
- 4.2.2 Chaza into eNYE ebonakalisa ukubaluleka kogunyaziso phambi kokuthenga iifixed asethi. (2)
- 4.2.3 Umpicothi-zincwadi ucebise ukusetyenziswa kwesikena sebhakhawudi. Chazela abalawuli ukuba isikena sebhakhawudi singaluphucula njani ulawulo lweasethi. (2)

25

ITOTALI: 150

IBANGA 12 AKHAWUNTINGI FINANCIAL INDICATOR FOMYULA SHITHI

$\frac{\text{Gross profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Gross profit}}{\text{Cost of sales}} \times \frac{100}{1}$
$\frac{\text{Net profit before tax}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Net profit after tax}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$
Total assets : Total liabilities	Current assets : Current liabilities
(Current assets – Inventories) : Current liabilities	Non-current liabilities : Shareholders' equity
(Trade and other receivables + Cash and cash equivalents) : Current liabilities	
$\frac{\text{Average trading stock}}{\text{Cost of sales}} \times \frac{365}{1}$ (Jonga kuQaphela 1 ngezantsi.)	$\frac{\text{Cost of sales}}{\text{Average trading stock}}$
$\frac{\text{Average debtors}}{\text{Credit sales}} \times \frac{365}{1}$	$\frac{\text{Average creditors}}{\text{Cost of sales}} \times \frac{365}{1}$ (Jonga kuQaphela 2 ngezantsi.)
$\frac{\text{Net income after tax}}{\text{Average shareholders' equity}} \times \frac{100}{1}$	$\frac{\text{Net profit after tax}}{\text{Number of issued shares}} \times \frac{100}{1}$ (Jonga kuQaphela 3 ngezantsi.)
$\frac{\text{Net income before tax} + \text{Interest on loans}}{\text{Average Shareholders' equity} + \text{Average non-current liabilities}} \times \frac{100}{1}$	
$\frac{\text{Shareholders' equity}}{\text{Number of issued shares}} \times \frac{100}{1}$	$\frac{\text{Dividends for the year}}{\text{Number of issued shares}} \times \frac{100}{1}$
$\frac{\text{Interim dividends}}{\text{Number of issued shares}} \times \frac{100}{1}$	$\frac{\text{Final dividends}}{\text{Number of issued shares}} \times \frac{100}{1}$
$\frac{\text{Dividends per share}}{\text{Earnings per share}} \times \frac{100}{1}$	$\frac{\text{Dividends for the year}}{\text{Net income after tax}} \times \frac{100}{1}$
$\frac{\text{Total fixed costs}}{\text{Selling price per unit} - \text{Variable costs per unit}}$	
QAPHELA * Ukuba kukho utshintsho kwinani lezabelo phakathi kunyaka mali, kusetyenziswa inani lezabelo eliyiweighted avareyiji ngokuqhelekileyo.	