



**KWAZULU-NATAL PROVINCE**

EDUCATION  
REPUBLIC OF SOUTH AFRICA

**NATIONAL  
SENIOR CERTIFICATE**

**GRADE 12**

**ACCOUNTING P2**

**MARKING GUIDELINES**

**PREPARATORY EXAMINATION**

**SEPTEMBER 2023**

**MARKS: 150**

**MARKING PRINCIPLES:**

1. Unless otherwise stated in the marking guidelines, penalties for foreign items are applied only if the candidate is not losing marks elsewhere in the question for that item (no penalty for misplaced item).
2. Penalties for placement or poor presentation (e.g. details) are applied only if the candidate is earning marks on the figures for that item.
3. Unless otherwise stated, give full marks for correct answer. If answer incorrect, mark the workings.
4. If a pre-adjustment figure is shown as the final figure, award part-mark as a working mark for that figure (not the method mark for the answer). **Note:** if figures are stipulated in memo for components of workings, these do not carry the method for final answer as well.
5. Unless otherwise indicated, the positive or negative effect of any figure must be considered to award the mark. If no + or – sign or bracket is provided, assume that the figure is positive.
6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
7. If candidates provide more than the required number of responses, inspect all responses to give benefit to the candidate. Penalties may be applied for foreign entries if candidates earn full marks on a question (max -2 per Q).
8. This memorandum is not for public distribution, as certain items might imply incorrect treatment. The adjustments made are due to nuances in a certain question.
9. Where penalties are applied, the marks for that section of the question cannot be a final negative.
10. Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer.
11. 'Operation' means 'Check operation'. 'One part correct' means 'Operation & one part correct'. Note: check operation must be +, -, x, ÷, or per candidate's calculation (if valid) or per memo.
12. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
13. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect, indicate with a 52.
14. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
15. Codes: f=foreign item; p=placement.

# Accounting Gauteng September 2014 Memo

**Claire Bénit-Gbaffou**



## **Accounting Gauteng September 2014 Memo:**

*Local Officials and the Struggle to Transform Cities* Claire Bénit-Gbaffou ,2024-02-27 Why are even progressive local authorities with the will to improve seldom able to change cities Why does it seem almost impossible to redress spatial inequalities deliver and maintain basic services elevate impoverished areas and protect the marginalised communities Why do municipalities in the Global South refuse to work with prevailing social informalities and resort instead to interventions that are known to displace and aggravate the very issues they aim to address *Local Officials and the Struggle to Transform Cities* analyses these challenges in South African cities where the brief post apartheid moment opened a window for progressive city government and made research into state practices both possible and necessary In debate with other progressive moments in large cities in Brazil the USA and India the book interrogates City officials practices It considers the instruments they invent and negotiate to implement urban policies the agency they develop and the constraints they navigate in governing unequal cities This focus on actual officials practices is captured through first hand experience state ethnographies and engaged research These reveal day to day practice that question generalised explanations of state failure in complex urban societies as essential malevolence contextual weakness corruption and inefficiency It is hoped that opening the black box of the workings of state opens paths for the construction of progressive policies in contemporary cities

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