LABASA SANGAM (SKM) COLLEGE YEAR 12 ACCOUNTING HOME STUDY PACKAGE

Week 1

Strand	Financial Accounting and the accounting process
Sub-Strand	Ledger Accounts
Content Learning	-Define Ledger
Outcome	-Differentiate between T form and three column ledger
	-Post the entries from the specilaised journals to the
	general ledger.

<u>Ledger</u>

• Are individual accounts where all changes affecting each account are shown with its balance.

<u>"T" Account</u>

• The "T" Account got its name from its shape, as it looks like the letter "T". It is also known as two – column ledger account.

Illustration of Two Column Ledger (T Form Ledger)

Date	Particulars	Amount	Date	Particulars	Amount

<u> Three – Column Ledger Account</u>

- This ledger account has three columns namely Debit, Credit and Balance.
- It is also known as running balance account since balance is calculated after each transaction.

Illustration of Three Column Ledger

Date	Particulars	Debit \$	Credit \$	Balance \$





Example The following information has been extracted from the books of Malakai.

General Journal					
Date	Particulars	Debit \$	Credit \$		
July 1	Cash at bank	5000			
	Vehicles	3500			
	Building	20 000			
	Accounts Receivables: Krishna	670			
	Brown	300			
	Accounts Payable: Sara		800		
	Mortgage		12 500		
	Capital – Malakai		16 170		
	(To record assets and liabilities.)				
7	Brown	14			
	Discount allowed		14		
	(To record discount disallowed on dishonoured cheque)				

21	Equipment	1000	
	David Company		1000
	(To record Purchase of equipment on credit)		
21	Tuimeli	500	
	Vehicle		500
	(To record sale of old vehicle)		

Cash Receipts Journal

Date	Particulars	Discount Allowed \$	Detail \$	Bank \$	Sales \$	Accounts Receivables \$	Other Receipts \$
July 3	Sales		265		265		
	Brown	14	<u>126</u>	391		140	
4	Purchase Returns			10			10
14	Krishna	15		150		165	
18	Sales			85	85		
31	Discount Allowed Dr	29		636	350	305	10
	Bank Dr						

Individual or total entries will be credited.

Date	Particulars	Discount Received	Detail	Bank	Purchases	Accounts Payables	Other Payments
		\$	\$	\$	\$	\$	\$
July 3	Purchases			50	50		
7	Brown- Dis. Cheque			126			126
10	Purchases		95		95		
	Freight		<u>15</u>	110			15
17	Sara	10		200		210	
30	Bula Enterprises	5	95			100	
	Sales Return		<u>25</u>	120			25
31	Discount Received Cr	15		606	145	310	166
	Bank Cr						

Cash Payments Journal

Individual or total entries will be debited. Sales Journal Particulars Debit \$ Credit \$ Date July 2 Krishna 200 8 Abigail 500 31 Sales Account CR 700

Purchases Journal

Date	Particulars	Debit \$	Credit \$
July11	Bula Enterprises		200
12	Sara		171
31	Purchases Account Dr	371	

Sales Returns Journal

Date	Particulars	Debit\$	Credit \$
July 22	Krishna		35
31	Sales Returns Account Dr	35	

Purchase Returns Journal

Date	Particulars	Debit \$	Credit \$
July 14	Sara	18	
31	Purchase Returns Account Cr		18

Labasa Sangam (SKM) College Year 12 Accounting Worksheet Home study Package

Worksheet No:1

<u>Name:</u>______ Year:

1. On 27th June 2019, Rithik's business incurred the following transaction:

Credit note issued to Abigail \$200.

The ledger entry to record the above transaction would be

- A. Sales Returns Dr \$200, Abigail Cr \$200.
- B. Abigail Dr \$200, Sales Returns Cr \$200.
- C. Purchases Returns Dr \$200, Abigail Cr \$200.
- D. Abigail Dr \$200, Purchases Returns Cr \$200.

2. After journalising the transactions the next step is to transfer it to the

- A. trial balance.
- B. income statement.
- C. book of original entry.
- D. Ledger.

3. Rehana Sports World sold a motor vehicle on credit to George for \$10000.

Which of the following entries will be made in the books of Rehana Sports World?

- A. Debit: George Credit: Motor Vehicle
- B. Debit: George Credit: Sales
- C. Debit: Motor Vehicles Credit: George
- D. Debit: Sales Credit: George

4. Tanu's Enterprise paid wages to its staffs \$380. The entries in the books of Tanu's Enterprise would be:

- A. Debit: WagesB. Debit: BankC. Debit: WagesC. Debit: WagesCredit: Cash
- C. Debit: Wages Credit: Cash D. Debit: Wages Credit: Staff Creditors

Contact: Mr Rajendra Deo:8712508

Contact: Mrs Jagjeet. Singh:9658482

a. Define Ledger

b. Differentiate between **T form** ledger and **three columnar** ledger

2.

LABASA SANGAM (SKM) COLLEGE

LESSON NOTES

School: Labasa Sangam (SKM) College Subject: Applied Technology Content Learning Outcome: Year/Level: 12 D/E Week 1

Identify and familiarize with applied engineering skills

· Exhibit competences incorporated in tasks, projects and other artifacts

STRAND: 6 APPLIED ENGINEERING

SUB-STRAND CARPENTRY AND JOINERY

The process called joinery is a special kind of carpentry that builds items like bookcases, cabinets, doors, windows, stairs and such special items by joining wood without the use of nails. While most people view these items as works of carpenters, those who know view them as works of joinery. The process of carpentry is done in the space where the wood is going to be used. These wood pieces are fitted on site like building or repairing roofs, wood floors and in the installation of woodshop built wood pieces like windows and doors. The difference between joinery and carpentry is that joinery is carpentry making joints in wood without the use of nails or of glue. That joinery is wood products built in a wood shop is the biggest difference between joinery and carpentry.

SAFETY

It is most important of any workshop or a factory. Safety precaution in workshop and Factories are very differ accounted to the nature of different trade. The following are the safety precautions to be observed in common and also in particular to your trade. Safety first is a term used when planned measures or precautions are taken to control situations and act in an endeavor to **prevent** 1) Injury to the person concerned

2) Injury to others

3) Damage to the workshop, its equipment's and materials

Type of **SAFETY** used in carpentry workshop. **Personal safety precaution**:-

1. In workshop wear a short sleeve shirt or boiler suit.

2. If you are wear tie, tuck in or chain, wrist watch, ring or loose ornaments remove it, especially working on machine.

3. Always wear safety shoes

Tools safety precaution:-

- 1)Dull tools are dangerous always keep them sharpening
- 2) Do not keep hand tools on machine
- 3) Never keep sharp tools in your pockets,

Teacher Name: SACHIN PRASAD



4) Never use your hands as a brush to sweep away chipping burrs etc.

5) When anybody ask you to give a sharp tools, hold the edge in your hand and the handleto other person.

6) Always use the proper tools to the right job. This will help you to make your job easier,

Housekeeping safety precaution:-

1)Keep always your workshop neat and clean.

2)Stack the material neatly so that it will not fall when taking from the stock.

3)Always keep Fire extinguisher at easily reach to hand in emergencies.

4)Do not store any material in the way.

Machine safety precaution:-

All wood working machine have mechanical safe guards they only think that you must beproperly.

1)Keep the safety devices in good working condition.

2)Never allow any else to be near a machine when you are operating it.

3)No machine parts should shifted from it's position without the knowledge regarding that

particular part respect of the machine.

4)Operate the machine only after you have a trough instructions.

5)Before starting a machine to check and see that all clamps and levers other components

are fixed properly in proper place.

6)Do not apply cutting lubricants with cotton waste or rug and the same should be never used for oiling revolving or moving parts of the machine.

7)Never touch a cutter tools while it is working.

8)Never try to shift a moving belt by hand.

9)Do not talking while working on the machine.

10)Always use a clamps or vice and not your hand to hold pieces of wood on a drilling machine.

11)Use a goggle while grinding, turning and cutting on machine.

12)Joking and horseplay around the machine and in workshop are dangerous. **Conduct yourself like good workman.**

13)Be careful while working on machine .

Electrical safety precaution

1)Remember always that 230 volts can kill or give a serious injury, burn or shock.

2)Check your electrical tools before using it for a broken plugs, bad condition, broken socket,

switches or poor condition of the cord.

3)Keep the cord away from hot, rough or oily places.

4)Do not use electrical tools in the presence of inflammable gas.

5)Make sure that your hands are dry(should not wet) before using an electrical tools.

6)Do not pull the cord to remove the plug from the

outlet. pull the plug for removing it from power connection.

7)All electrical plugs and tools must be earthling connected.







HOME STUDY PACKAGE

Scho	ol: Labasa Sangam (SKM) College	Year/Level: 12 D/E
Subje	ect: Applied Technology	Student Name:
Work	xsheet Number 1 / Week 1	Due Date: 26 th July 2021
1.	Define the term safety in the workplace?	
2.	State the type of safety used in the workplace.	
3.	List 5 Tools safety precaution	
4.	List any 5 Machine safety precaution	
5.	In the box given below Draw a person wearing all the	protective equipment's

LESSON NOTES

SCHOOL:	LABASA SANGAM	YEAR:	12	SUBJECT:	GEOGRAPHY	
	(SKM) COLLEGE					
Strand:	HUMAN GEOGRAPHY					
Sub Strand	GEO 11.2.2.1					
Content	Discuss the significance of the agricultural sector in providing food supply and					
Learning	source of income and analyze its importance in food security.					
Outcome						

Week 1

Agriculture - the science or practice of farming, including cultivation of the soil for the growing of crops and the rearing of animals to provide food, wool, and other products.

Synonym: farming, cultivation, tillage, tilling, husbandry, land/farm management, horticulture

Importance of Agriculture

Agriculture has developed with time so that today it is very important to form efficiency and to market the products.

Agriculture is the very basis of civilization.

- It is the food we eat,
- the clothing we wear (clothing),
- the material of our homes (Shelter),
- the gardens around us, and
- Many of our traditions and Values.
- Raw materials for trade and industry e.g. milk manufacturing of cheese/cotton for clothes
- Occupation and employment
 - ➢ Farmers
 - ➢ Labourers
 - Owners of the land
- Leisure time activities
- Income and revenue

The **term** also includes:

- The financing, processing, marketing, and distribution of agricultural products;
- farm production supply and service industries;
- health, nutrition and food consumption;
- the use and conservation of land and water resources;
- Development and maintenance of recreational resources;
- and related economic, sociological, political, environmental and
- Cultural characteristics of the food and fibre system.

IMPORTANCE OF AGRICULTURE

Some Environmental Importance

1. Retention of vegetation –this is essential to retain soil cover. It also prevents soil erosion and retains to some extent the microclimate of that particular area.

2. Retains the biodiversity – retains the biodiversity to some extent such as to retain the food chains and food web of specific areas, thus saving most of the organisms from being extinct in a particular area.

3. Retains soil cycles – the presence of plants means humus for the soil which contributes to the nutrient cycles and other soil cycles.

4. Retains soil fertility – vegetation does not only retain soil cycles, it also retains all the elements which make up the whole soil composition. It also prevents soil erosion.

Some Economic Importance

1. Source of income/livelihood - it promotes employment and employment opportunities, and wealth to provide for their daily needs and wants.

2. Promotes investments – as demands continue to vary there would continue to be an increase in investment opportunities and as population grows the market continues to expand.

3. Increases Government Revenue and GDP – as commercial agriculture increases the GDP of the country also increases which means the increase in Government Revenue (especially due to export earnings).

4. Multiplier Effect – earnings from agricultural sales have multiplying effects in a country. That is , from the revenue earned by the government which promotes development and economic

growth to the earnings of a simple farmer which provides for his livelihood and social obligations.

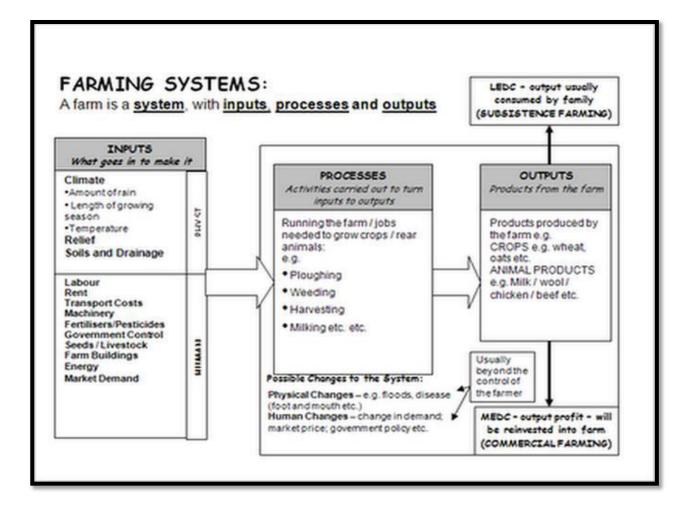
Some Social Importance

1. Source of fresh daily food – this is the main reasons of practicing agriculture is to provide fresh food to the farmer and his/her family and especially to consumers.

2. Source of healthy diet - it provides food from all the food groups hence it provide healthy diets to the farmer and the consumers.

3. Promotes development – it will mean infrastructural development, technical and financial assistance provided by the government; development initiated by the farmer; and development created by other investors and services which are either drawn into or decentralized into these farming areas.

4. Food security – finally the growth of the agriculture sector would mean food security for the people



HOME STUDY PACKAGE LABASA SANGAM (SKM) COLLEGE

YEAR: 12

SUBJECT: GEOGRAPHY

WORKSHEET 1

(Read the notes provided for Week One and answer the following questions)

a. Define the following terms:

(i)	Agriculture
(ii)	Inputs
(iii)	Outputs
(iv)	Farming System
b. Io	dentify the products that are obtained from agriculture (both Food and non-food)
_	
_	
_	

c. In your own words describe three environmental importance of agriculture.

d. In your own words describe three economic importance of agriculture.

e. In your own words describe three social importance of agriculture.

Home Study Package						
SCHOOL	Labasa Sangam (SKM) College	YEAR:	12	SUBJECT:	HISTORY	

Topic: Social Organisation And Processes Government And Democracy WORKSHEET: 1

(Read the notes on WW2 and answer the following questions)

- a) <u>Short Answer Questions</u>
- 1. Name **any two** of the leaders who were part of the Big 3.
- 2. Describe any two military losses Germany endured according to the Treaty of Versailles.
- 3. What was the Nuremburg Laws and how did it affect the Jews?
- 4. Define: war guilt and lebensraum.
- 5. Discuss one reason which led to the failure of the League of Nations.
- 6. What were the 14 Peace Points and who initiated it?
- 7. What were Hitler's visions that were stated in his Mein Kampf?

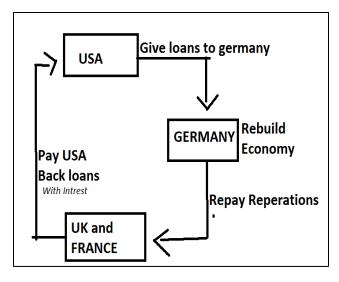
b) <u>Resource Interpretation</u>

North Schleswig (to Denmark) Alace-Lorraine (to France) Alace-Lorraine (to France) Alace-Lorraine (to France) Alace-Lorraine (to France) Berland (to France) Alace-Lorraine (to France) Berland (to France) Alace-Lorraine (to France) Berland (to France) Thirties Lot at no (to France) Berland (to France)

1. Mention **any two areas** that was given to Poland under the Treaty of Versailles.

2. Explain **one effect** of the territorial losses Germany suffered after the First World War.

Resource II



3. State the name of the plan that is illustrated above.

4. Explain why American loans were the new and important link which made the cycle of repayment possible.

Resource I

LABASA SANGAM (SKM) COLLEGE

LESSON NOTES

School : Labasa Sangam (SKM) College

Year: 12A

Subject : Home Economics

Strand	Food and Nutrition		
Sub-Strand	4 – Kitchen Safety Hygiene and Management		
Content	Identify features of industrial kitchen.		
Learning	• Create awareness on the use of advanced kitchen equipment.		
Outcome			

Lesson Notes - 1

Features of Industrial Kitchen

	Features of Industrial Kitchen	Pictures
1.	 The right architecture Industrial kitchens work best in industrial spaces. Look at the bones of the building and consider whether architectural features, such as high ceilings, exposed beams, original floorboards and large windows, are present. 	
2.	• Wooden floorboards- are an alternative to polished concrete floors and will suit the industrial theme well if they are original.	
3.	 Stainless steel a key feature in industrial kitchens, stainless steel never goes out of fashion. It's favored by professional chefs due to its hygienic nature and can be used for bench tops, cupboard doors and drawers, and shelving. It is prone to scratches and streaks but a good stainless-steel cleaner will assist. 	
4.	 Freestanding units' are a great alternative to built -in cabinetry or islands. often used in industrial and commercial kitchens due to their flexible nature. The sink unit, fridge and oven are also separate freestanding pieces. brick wall are exposed because there is no wall cupboards. 	

LABASA SANGAM (SKM) COLLEGE

WORKSHEET - 1

- 1. Explain in your own words the features of the following Industrial kitchen:
- a. Stainless Steel b. Freestanding Units c. Wooden Floorboards d. The right Architecture –

LABASA SANGAM (SKM) COLLEGE

LESSON NOTES

SCHOOL: LABASA SANGAM (SKM) COLLEGE

SUBJECT: TECHNICAL DRAWING

STRAND: 3 APPLIED DRAWING

CONTENT LEARNING OUTCOME

a) Identify and use Electrical symbols in electrical wiring.

b) Insert the Correct Electrical symbols at the appropriate.

c) Demonstrate the use of Electrical symbols in our daily lives.

YEAR/LEVEL: 12

WEEK 1

SUB-STRAND: ELECTRICAL DRAWING

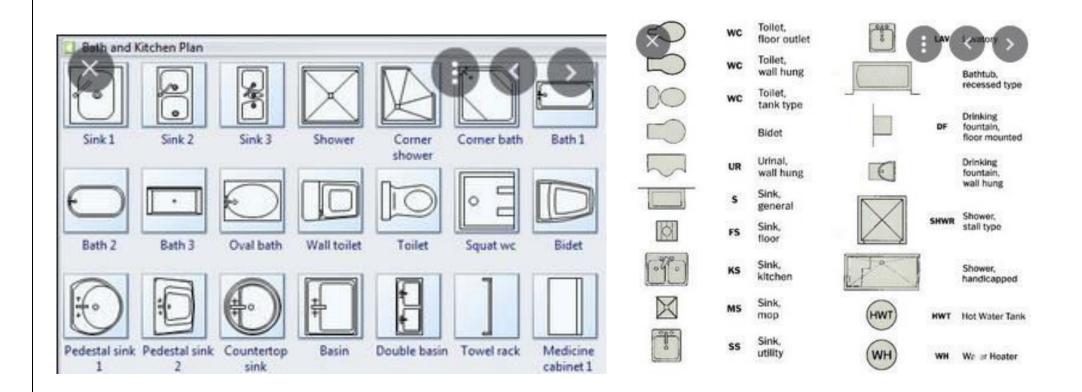
An electronic symbol

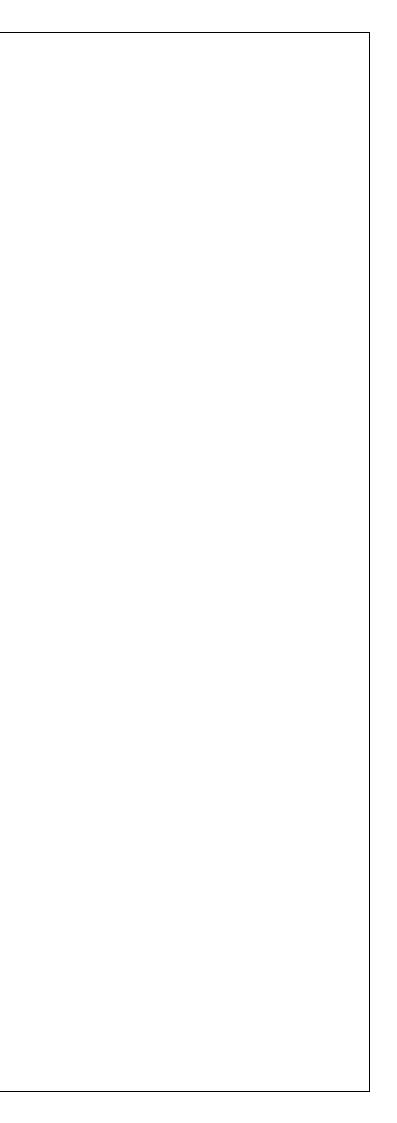
- > is a pictogram used to represent various electrical and electronic devices (such as wires, batteries, resistors, and transistors) in a schematic diagram of an electrical or electronic circuit.
- > These symbols can (because of remaining traditions) vary from country to country.
- \blacktriangleright are used today to a large extent and internationally standardized.
- Some symbols represent components (such as vacuum tubes) which ceased to be used routinely as newer technologies were introduced.

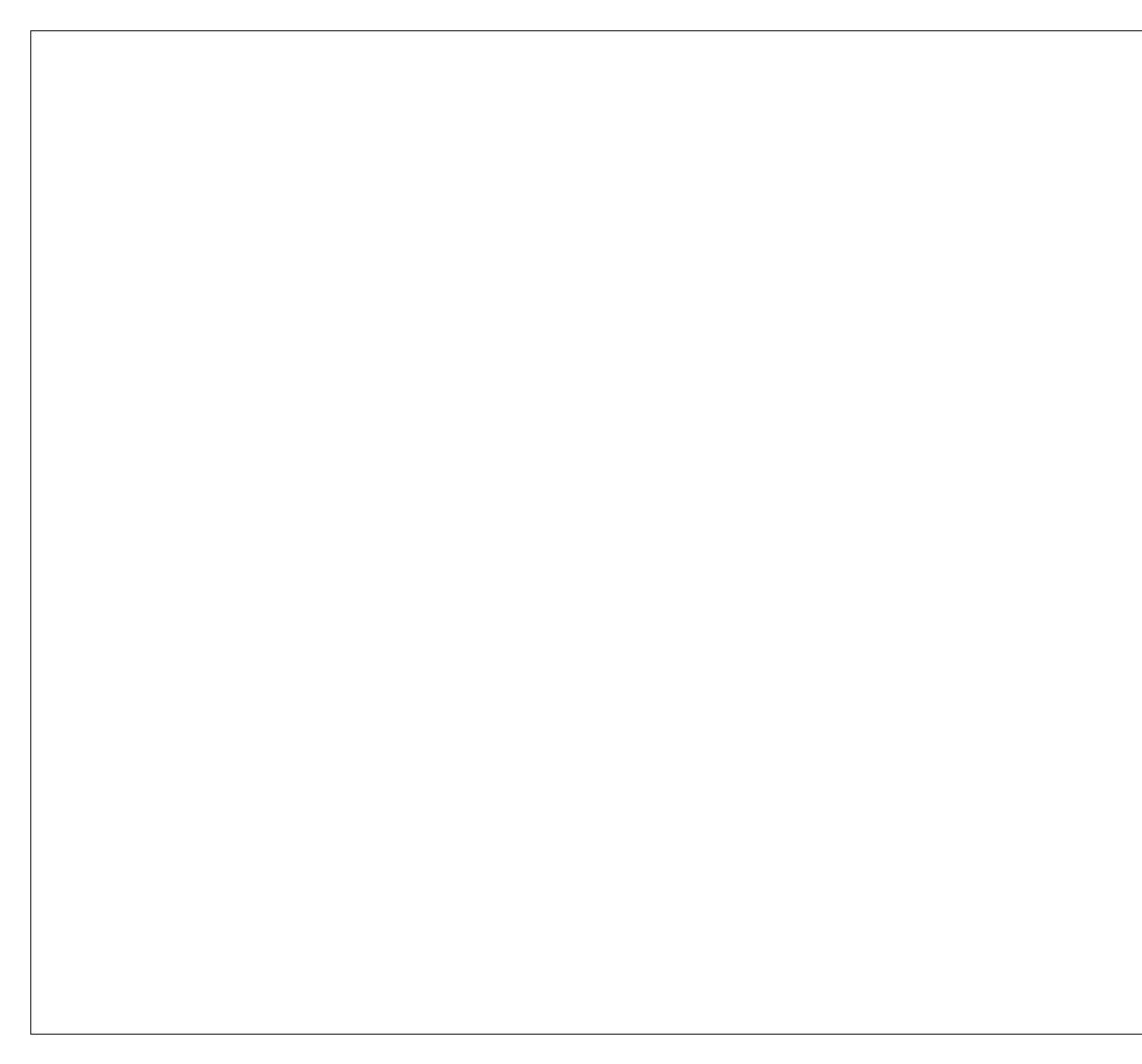
ELECTRICAL SYMBOLS			
lame	Symbol	Name	Symbol
ne way switch		Switch - with dimmer	ð
wo way switch	Ś	Switch - intermediate	505
Socket outlet		Switch - push button	
Switch socket outlet	X	Ceiling mounted light	\times
'indow - In cavity wall		Wall mounted light	\times
000r - Swing single		Fluorescent lamp - general	
oor - Swing double		Spot light	$\otimes \square$
Door - Sliding into pocket		Flood light	

Plumbing,

- System of pipes and fixtures installed in a building for the distribution and use of potable (drinkable) water.
- \succ Is the removal of waterborne wastes.
- > It is usually distinguished from water and sewage systems that serve a group of buildings or a city.









LABASA SANGAM (SKM) COLLEGE

LESSON NOTES

SCHOOL: LABASA SANGAM (SKM) COLLEGE

SUBJECT: TECHNICAL DRAWING

STRAND: 3 APPLIED DRAWING

CONTENT LEARNING OUTCOME

a) Identify and use Electrical symbols in electrical wiring.

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YEAR/LEVEL: 12

WEEK 1

SUB-STRAND: ELECTRICAL DRAWING

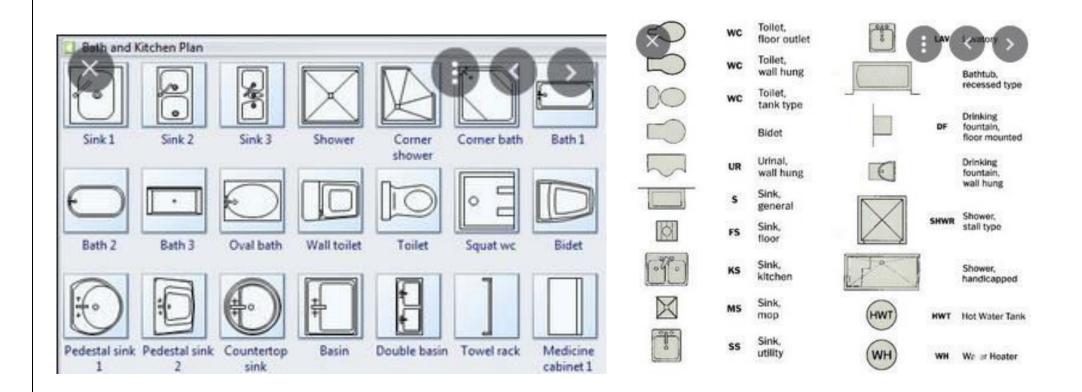
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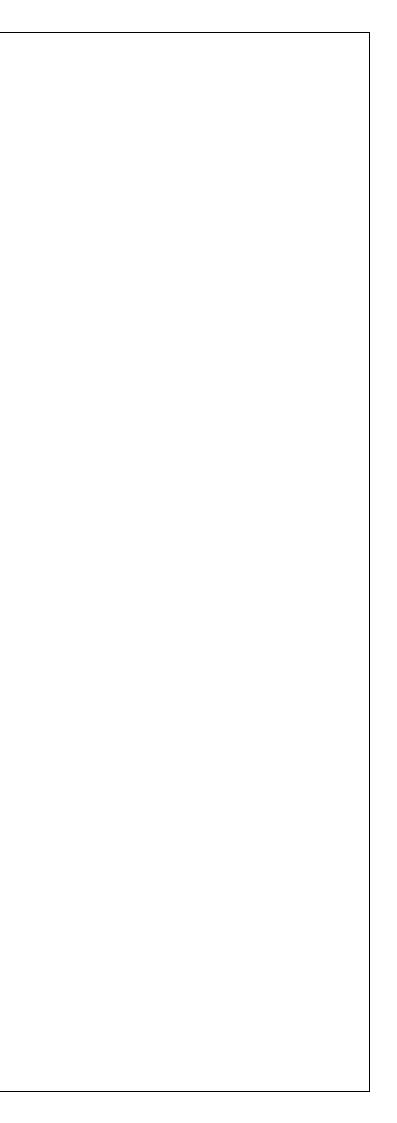
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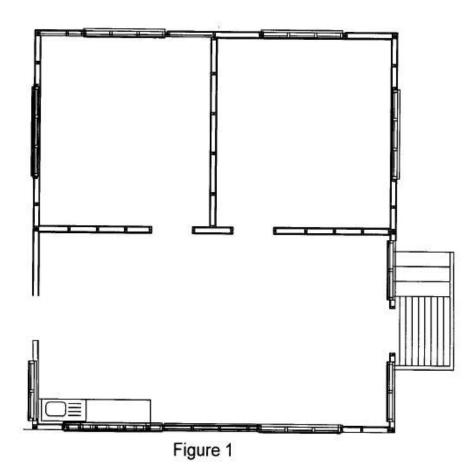


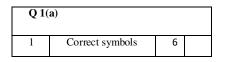
HOME STUDY PACKAGE

School: Labasa Sangam (SKM) College Subject: Technical Drawing Due Date: 26th July 2021

WORKSHEET 1 QUESTION: 1

(a)**Figure 1** below shows a floor plan of two bedroom house. **Required:** Neatly draw in a logical position the following symbols: (i) Single swing door. (iii) Illuminating lamp (ii) 2 fluorescent lamps. (iv) 2 one-way switches (6 marks)



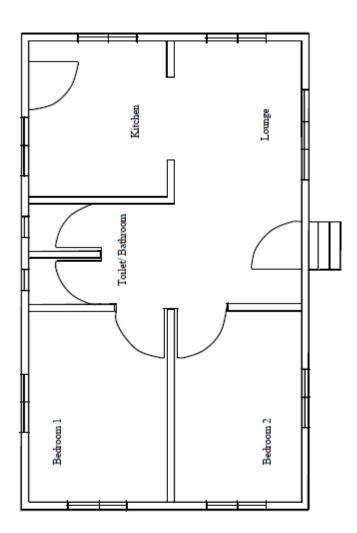


Year/Level: 12___ Student Name:

Week 1 Worksheet 1

(b) (b)Given: An incomplete Electrical Plan of Rajen's proposed house. (5 marks) **Required:** Insert the following building symbols:

(i) one illuminating lamp in the Kitchen (ii) one-way switch on the Lounge wall (iii) two-way switch in Bedroom 1 wall (iv) one fluorescent lamp in both bedrooms (v) double sink in the Kitchen



Q 1(b) Cor

(1 mark) (1 mark) (1 mark) (1 mark) (1 mark)

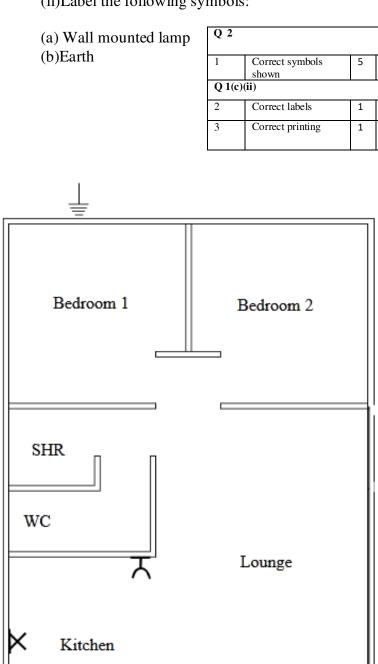
rrect symbols	6	

QUESTION;2

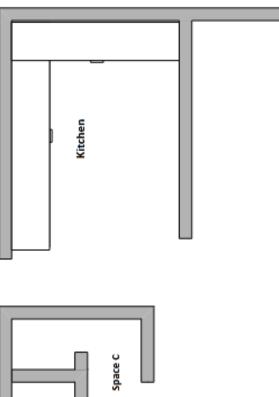
(a)Given: An incomplete Electrical Plan of Farhan's Proposed House. **Required:**(i)Insert the following symbols:

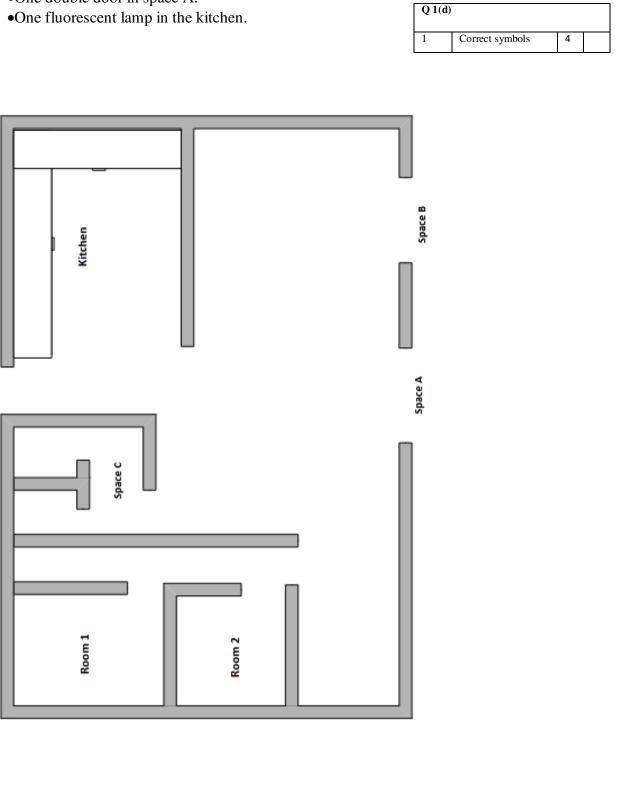
- (a) Distribution Board on the lounge wall
- (b) Socket outlet with a switch in Bedroom 2 wall
- (c) Two way switch in Bedroom 1 wall
- (d) One Fluorescent lamp in Bedroom 2
- (e) Single door in Bedroom 2

(ii)Label the following symbols:



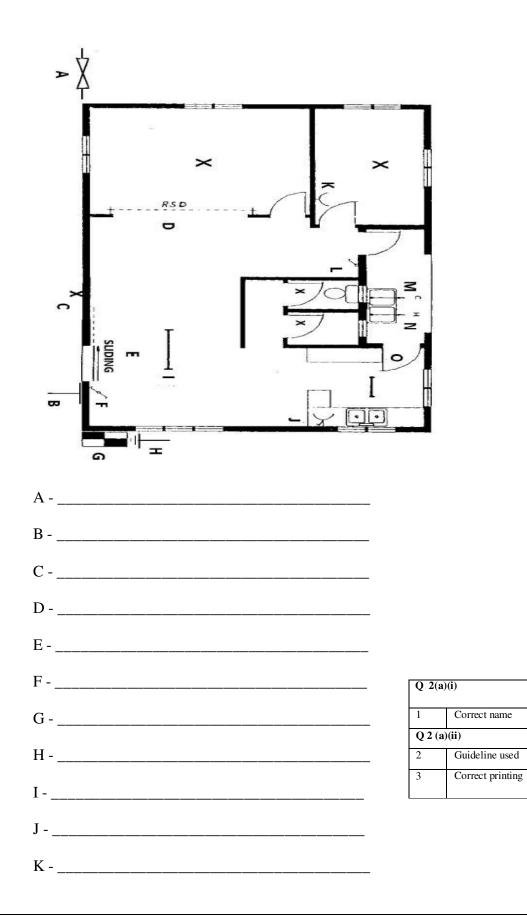
- (b)Given: The incomplete floor plan of a domestic building. (4marks) **Required:** Show the following symbols on the floor plan:
 - •One hand tub in space C.
 - •Two windows in space B.
 - •One double door in space A.





QUESTION:3

(a)**Given:** The Floor Plan of Balak's building with various symbols on it. Each symbol is denoted by a letter from A to O. **Required:** Name each symbol in the space provided.



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1

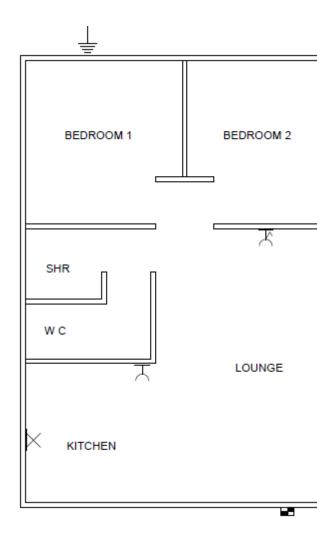
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M	
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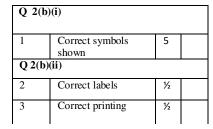
(b)Given: An incomplete Electrical Plan of Mr Ram's House. **Required:**a) Insert the following symbols: i) One Illuminating lamp in the kitchen. ii) One way switch on the kitchen wall. iii) Two way switch on the Bedroom wall. iv) One Fluorescent lamp in Bedroom 1.

- v) Single door in Bedroom 2.
- vi) Sliding Exterior Door.
- b) Label the following symbols: i) Distribution Board. ii) Socket outlet with a switch.

iii) Socket outlet without a switch.



SUBJECT TEACHERS: KAMLESHWARAN NARAYAN/ROMEEN CHANDRA CONTACT: 9342308/9218839



LABASA SANGAM COLLEGE

SUBJECT: VOSA VAKA WEEK 1	VITI
STRAND	Vosa Veiganiti (Varieties of Vosa VakaViti)
SUB STRAND	Vosa ni Vola iTukutuku (Language of Report Writing)
CONTENT LEARNING OUTCOME:	For students to know the aim, mode, tone and features of a report writing

VOSA NI VOLA ITUKUTUKU

KENA INAKI:

YEAR:12B/E

Vakararaba;

- Na kena vakarautaki na itukutuku e yaga ka bibi meda na kila.
- Eso na yaga ni niusiveva
 - Me dau veivakavulici
 - Tukuna na itukutuku ni veivoli
 - Tukutuku ni veivakamarautaki
 - Tukutuku me na veimaroroi ena veitikotiko
 - Na nodra vakasama se rain a lewenivanua
 - Na irogo se gusu ni matanitu kina lewe ni vanua
 - Me solia talega na tubu vua na kena itaukei.

NA KENA ITAUTAU:

- E dodonu me tukutuku dina ka sega ni vakabi kina dua ga na ito.
- Matata na itukutuku e soli

KENA IDEWADEWA

E volai qai tabaivolataki ena niusiveva, meqazini se ivolasiga se kacivaki ena walesi se rejio yaloyalo.

NA IVAKATAKILAKILA VAKAVOSA

- Vakayagataki ni vosa rawarawa kei na vosa ni vakarokoroko
- Vakayagataki ni vosa ka tukuna na ka dina ka matata
- e dau vakayagataki vakalevu na 'a' me vakaraitaka na veika sa caka oti.
- Na kena soli mai na vanua, gauna kei na ka e yaco.
- Tukuni vakamatata na vanua e kau mai kina na itukutuku me vaka '...a kaya o...' se'...e tukuna o...' se '...e vakadetaka o...'
- Ne veiripote me tiko na kena iulutaga me lekaleka qai laurai levu
- Tekivu na ripote ena dua na ikau vinaka me rawa ni ra taleitaka na wilika o ira na dauwiliwili.
- E dau liu na itukutuku bibi, e namaki qai soli mai muri na itukutuku e sega soti ni bibi

VAKATAKILAKILA TAWA VAKAVOSA

- Na kena vakatakilakilataki na vakayagataki ni vosa e cavuti (".....")
- Na vakayagataki ni laini (me biu e dua na laini) ni vakatautauvataki e rua n aka, e sega no okati kina.
- Vakayagataki ni iyaloyalo; qo me lako vata kei na itukutuku e volai tiko.

<u>Na Duidui Ni Ripote Kei na iTukutuku e Sega Ni Ripote</u>

Ripote mai na Niusiveva	Tukutuku e sega ni Ripote mai na Niusiveva
E ka din aka sega ni dua na	E so e tukutuku din aka so mai na
vakanananu	vakanananu
vosa e rokovi ka sega ni veitotaki	E via sega soti ni bibi na vosa kei na rorogo ni
	vosa e tukuni
Sega ni veivakacacani	Rawa ni tiko kina na veivakaduiduitaki

LABASA SANGAM(SKM) COLLEGE

WEEK 1

WORKSHEET 1

YACAMU: _____ YABAKI: _____

VOSA NI VOLA ITUKUTUKU

NA CAKACAKA LAVAKI

- Taura e dua na iLalakai se iVolasiga
- Kotiva mai e dua na itukutuku tabaki.
- Vakabira ena vanua e vakarautaki era.
- Mo sauma na taro mai na nomu itukutuku tabaki

Taro:

- 1. Ena tabana cava ni niusiveva eda rawa ni raica kina na itukutuku ka tabaki koto oqo?
- 2. A cava mada e volai vakamatailelevu kina na ulutaga?
- 3. Tukuna e dua na ka e matalia kina na ituvatuva ni veiparakaravu

KE DUA NA VAKATATARO NI QAI VEITARATARA MAI ENA NABA NA 2121376