PRIME MINISTER'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
DAR ES SALAAM AND GEITA REGIONS
FORM FOUR INTERSCHOOL PRE – MOCK EXAMINATION APRIL 2026

062 **BOOK KEEPING MARKING GUIDE**

SECTION A (15 Marks)

1.

Qns	i	ii	iii	iv	v	vi	vii	viii	ix	x
Answers	A✓	C✓	B✓	C✓	A✓	E✓	B✓	D✓	B✓	C✓

10✓@01mark=10 marks 2.

COLUMN A	i	ii	iii	iv	v
COLUMN B	C✓	D✓	B✓	E✓	A✓

05✓@01mark=05 marks

SECTION B (40 Marks)

3. **BAD DEBTS A/C**

Dr Cr

2024			2024		
Febr 25. Maganga		164,000✓			
May 28. Farouk		124,000✓			
Sept 16 Mayasa		232,000✓	Dec 31 Balance	c/d.	520,000✓
		520,000✓			520,000✓
2025					
Jan 01 Balance	b/d.	520,000✓			

PROVISION FOR BAD DEBT A/C

Dr Cr

2024			2024		
			Jan 01	Balance. b/d.	160,000✓
Dec 31	Balance c/d.	200,000✓	Dec 31	Income statement.	40,000✓
		200,000✓			200,000✓
			2025		
			Jan 01	Balance. b/d.	200,000✓

13✓@0.77marks=10 marks

4. JOURNAL ENTRIES

PARTICULARS	Dr	Cr
(i). Rent received	60,000✓	
Suspense		60,000✓
(ii) Suspense		
Return outwards	245,280✓	
(iii) Suspense		
Debtor		245,280✓
(iv) Purchases		
Suspense	600,000✓	
		600,000✓
	9,280✓	
		9,280✓

(v) Suspense Debtor	176,000✓	 176,000✓

SUSPENSE A/C

Dr Cr

2023		2023	
Dec 31 Return outward	245,280✓	Dec 31 Difference	952,000✓
Debtor	600,000✓	Rent received	60,000✓
Debtor	176,000✓	Purchases	9,280✓
	1,021,280✓		1,021,280✓

18✓@0.56marks=10marks

5, **SALES LEDGER CONTROL A/C**

Dr Cr

2024		2024	
August 1 Balance. b/d	3,595,240✓	August 1 Balance b/d	141,460✓
Credit sales	3,815,636✓	Bank	2,915,550✓
Debt collection exp.	14,630✓	Petty Cash.	53,328✓
Cheque dishonoured	74,360✓	Bad debts.	40,920✓

	Interest charge(overdue)	34,012 ✓	
August 31. Balance	c/d	78980✓	
		7,612,858✓	
September 1. Balance	b/d	3,698,398✓	

	Return inwards.	43,494✓	
	Discount allowed.	669,548✓	
	Set off:Purchase ledger	50160✓	
August 31 Balance	c/d.	3,698,398✓	
		7,612,858✓	
September 1 Balance	b/d	78,980✓	

PURCHASE LEDGER CONTROL A/C

Dr Cr

2024			
August 1. Balance	b/d.	71,566✓	
	Bank.	3,159,860✓	
	Petty cash.	30,492✓	
	Return outwards.	44,000✓	
	Discount received.	282,700✓	
	Set off: Sales ledger	50,160✓	
August 31. Balance	c/d.	2,887,038✓	
		6,525,816 ✓	
Sept 1. Balance.	b/d.	40,920 ✓	

2024			
August 1. Balance.	b/d	3,305,280✓	
	Purchases	3,158,144 ✓	
	Interest charged	21,472✓	
August 31 Balance	c/d.	40,920✓	
		6,525,816✓	
Sept 1. Balance.	b/d.	2,887,038 ✓	

33✓@0.30marks=10marks

6. **PLANT A/C**

Dr Cr

2021		2021	
January 1. Cash(A).	200,000✓		
July. 1.Cash (B).	120,000✓	December 31. Balance. c/d.	320,000✓
	320,000✓		320,000✓
2022		2022	
January 1 Balance b/d.	320,000✓		
March 31. Cash(C)	160,000✓	December 31. Balance c/d.	480,000✓
	480,000✓		480,000✓
2023		2023	
January. 1. Balance b/d.	480,000✓	October 7. Disposal (A).	200,000✓
November 5.Cash(D).	240,000✓	December 31. Balance c/d.	520,000✓
	720,000✓		720,000✓
January 1.Balance b/d.	520,000✓		

PROVISION FOR DEPRECIATION A/C

Dr		Cr	
2021		2021	
December 31. Balance. c/d	64,000✓	December 31. Income statement	64,000✓
2022		2022	
		January 1. Balance. b/d.	64,000✓
December 31. Balance c/d.	160,000✓	December 31. Income statement	96,000✓
	160,000✓		160,000✓
2023		2023	
October 7. Disposal(A).	80,000✓	January 1. Balance. b/d.	160,000✓
December 31. Balance c/d	184,000✓	December 31.Income statement.	104,000✓
	264,000✓		264,000✓

	2024 January 1. Balance b/d. 184,000✓

31✓@0.32marks=10marks

SECTION C (45 Marks)

7. STATEMENT OF MANUFACTURING COSTS FOR THE YEAR ENDED 31st AUGUST 2021

Details	TZS "000"	TZS "000"
Opening stock of raw materials		9,500✓
Add:Purchases of raw materials	175,000✓	
Carriage inwards of raw materials		
Cost of raw materials available for use	1,400✓	176,400✓
Less: Closing stock of raw materials		185,900✓
Cost of raw materials consumed		13,000✓
Direct wages		
Royalties		
PRIME COST		172,900✓
	90,000✓	
	3,000✓	93,000✓

		265,900✓
FACTORY OVERHEADS:		
General factory expenses		
Factory lighting(2/3 x3,300,000)	16,000✓	
Factory power	2,200✓	
Factory rent(2/3 x6,000,000)	7,800✓	
Factory insurance(2/3 x2,250,000)	4,000✓	

Depreciation of production machinery	1,500✓	
Indirect wages	11,500✓	
	60,300✓	103,300✓
Add: Work in progress at start		369,200✓
		5,000✓
Less: Work in progress at the end		374,200✓
Production Cost of finished goods		(9000)✓
		365,200✓

MANUFACTURING INCOME STATEMENT FOR THE YEAR ENDED 31stAUGUST 2021

Details	TZS"000"	TZS"000"
Sales		725,000✓
Less:COST OF GOODS SOLD		
Opening stock of finished goods	17,500✓	
Add: Production Cost of finished goods	365,200✓	

Cost of goods available for sale	382,700✓	
Less:Closing stock of finished goods	(19,000)✓	(363,700)✓
Gross profit		361,300✓
Less:OPERATIONAL EXPENSES		
Carriage Outwards	2,400✓	
Lighting (1/3 x3,300,000)	1,100 ✓	

Administrative salaries	27,000✓	
Sales representative salaries	12,500✓	
Commission on sales	4,900 ✓	
Office rent (1/3 x6,000,000)	2,000✓	
Office insurance	750✓	
General administrative expenses Bank charges	6,200✓	
Discount allowed	1,300✓	
Depreciation of accounting machinery	2,250✓	(60,600)✓
Net Profit	200✓	300,700 ✓

MANUFACTURING STATEMENT OF FINANCIAL POSITION AS AT 31st AUGUST 2021

Details	TZS"000"	TZS"000"
ASSETS: Non-current assets: Productive machinery	115,000✓	

Less: Accumulated depreciation	(36,500)✓	78,500✓
Accounting Machinery	2,000✓	
Less: Accumulated depreciation	(1,000✓:	1,000✓
		79,500✓
Current assets:		

Stock: Raw materials	13,000✓	
Work in progress	19,000✓	
Finished goods	9,000✓	
Account receivables	82,500✓	
Bank	301,000✓	
Cash	3,700✓	428,200✓
Total Assets		507,700✓
Less: Current liabilities:		
Account payables		(63,500)✓
		444,200✓
Financed by:		
Capital		
Add: Net profit	152,500✓	
	300,700✓	
Less: Drawings	453,200 ✓ (9000) ✓	444,200✓

67✓@0.22marks=15marks

8. Workings

Unsold stock=1/2 x(1,300,000+120,000+25,000+50,000+250,000)✓

= 1/2 x1,745,000 ✓

=872,500 ✓

GOODS SENT ON CONSIGNMENT A/C

Dr Cr

Consignment sales for the period	1,300,000✓	Consignment to Mr.Msangi.	1,300,000✓

CONSIGNMENT TO MR. MSANGI A/C

Dr Cr

Goods sent on consignment.	1,300,000✓	Sales.		1,800,000✓
CONSIGNOR EXPENSES		Unsold stock.	c/d.	872,500✓
Packing.	120,000✓			
Carriage.	25,000✓			
Freight.	50,000✓			

CONSIGNEE EXPENSES		
Storage.	250,000✓	
Selling expenses.	20,000✓	
Commission.	108,000✓	
Profit (Income statement).	799,500✓	2,672,500✓
	2,672,500✓	
Unsold stock. b/d.	872,500✓	

MR. MSANGI ACCOUNT

Dr Cr

Sales.	1,800,000✓	Storage.	250,000✓
		Sales expense.	20,000✓
		Commission.	108,000✓
		Bank settlement.	1,422,000✓
	1,800,000✓		1,800,000✓

25✓@0.6marks=15marks

LYIMO

9. INCOME STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2023

Details	TZS	TZS	TZS
Sales			1,229,200✓
Less:COST OF GOODS SOLD			
Inventory at start		236,000✓	

Add:Purchases	569,000✓		
Less:Goods taken	76,000✓		
Net Purchase		493,000✓	
Cost of goods available for sales		729,000✓	
Less: Closing inventory		24,100✓	704,900✓
Gross profit			524,300✓
Add:Additional income:			
Rent received	54,000✓		
Less:Rent received in advance	12,800✓	41,200✓	
Commission received		61,500✓	102,700✓
			627,000✓
Less:OPERATIONAL EXPENSES			
Wages and salaries		114,900✓	
Discount allowed		12,000✓	
Electricity bill	124,000✓		
Add:Arrear	24800✓	148,,800✓	
Carriage outwards		24,500✓	
Stationery			
Insurance	42,900✓	76,400✓	
Less:Prepaid	4,500✓		
insurance Depreciation:	34,600✓	38,400✓	
Furniture			

Motor van	40,000✓		489,600✓
Net profit		74,600✓	137,400✓

STATEMENT OF FINANCIAL POSITION AS AT 31stDECEMBER 2023

Details	TZS	TZS
ASSETS		
Non-current Assets:		
Land and Buildings		234,000✓
Furniture	173,000✓	
Less: Dpreciation	34,600✓	138,400✓

Motor van	200,000✓	
Less: Depreciation	40,000✓	160,000✓
Current Assets		
Debtors		

Cash	184,000✓	
Prepaid insurance	36,000✓	
Inventory	4,500✓	
Total assets	24,100✓	248,600✓
Less: Current Liabilities		781,000✓
Creditors		
Electricity bill outstanding	132,000✓	
Rent received in advance	24,800✓	
	12,800✓	169,600✓
Financed by:		611,400✓
Capital		
Add: Net profit	632,000✓	
	137,400✓	
Less:: Drawings(82,000+76,000)	769,400✓	
	158,000✓	611,400✓

53✓@0.28marks=15marks