

**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

<p>2024</p> <p>Febr 25. Maganga                      164,000✓</p> <p>May 28. Farouk                            124,000✓</p> <p>Sept 16 Mayasa                            232,000✓</p> <p style="text-align: right;">520,000✓</p> <p>2025</p> <p>Jan 01 Balance b/d.                      520,000✓</p>	<p>2024</p> <p>Dec 31 Balance                      c/d.    520,000✓</p> <p style="text-align: right;">520,000✓</p>
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(v) Suspense Debtor	176,000✓	176,000✓
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**SUSPENSE A/C**

Dr

Cr

<p>2023</p> <p>Dec 31 Return outward      245,280✓</p> <p style="padding-left: 40px;">Debtor                      600,000✓</p> <p style="padding-left: 40px;">Debtor                      176,000✓</p> <p style="text-align: right;">1,021,280✓</p>	<p>2023</p> <p>Dec 31 Difference              952,000✓</p> <p style="padding-left: 40px;">Rent received              60,000✓</p> <p style="padding-left: 40px;">Purchases                      9,280✓</p> <p style="text-align: right;">1,021,280✓</p>
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18✓ @0.56marks=10marks

**5,**  
Dr

**SALES LEDGER CONTROL A/C**

Cr

<p>2024</p> <p>August 1 Balance. b/d      3,595,240✓</p> <p style="padding-left: 40px;">Credit sales              3,815,636✓</p> <p style="padding-left: 40px;">Debt collection exp.    14,630✓</p> <p style="padding-left: 40px;">Cheque dishonoured    74,360✓</p>	<p>2024</p> <p>August 1 Balance b/d      141,460✓</p> <p style="padding-left: 40px;">Bank                          2,915,550✓</p> <p style="padding-left: 40px;">Petty Cash.                53,328✓</p> <p style="padding-left: 40px;">Bad debts.                 40,920✓</p>
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Interest charge(overdue) 34,012 ✓	Return inwards. 43,494 ✓
August 31. Balance c/d 78980 ✓	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 3,698,398 ✓	September 1 Balance b/d 78,980 ✓

**PURCHASE LEDGER CONTROL A/C**

Dr

Cr

2024	2024
August 1. Balance b/d. 71,566 ✓	August 1. Balance. b/d 3,305,280 ✓
Bank. 3,159,860 ✓	Purchases 3,158,144 ✓
Petty cash. 30,492 ✓	Interest charged 21,472 ✓
Return outwards. 44,000 ✓	
Discount received. 282,700 ✓	
Set off: Sales ledger 50,160 ✓	August 31 Balance c/d. 40,920 ✓
August 31. Balance c/d. 2,887,038 ✓	
6,525,816 ✓	6,525,816 ✓
Sept 1. Balance. b/d. 40,920 ✓	Sept 1. Balance. b/d. 2,887,038 ✓

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33 ✓ @0.30marks=10marks

6.  
Dr

**PLANT A/C**

Cr

<p>2021</p> <p>January 1. Cash(A).                    200,000 ✓</p> <p>July.    1.Cash (B).                    120,000 ✓</p> <p style="padding-left: 150px;">320,000 ✓</p> <p>2022</p> <p>January 1 Balance    b/d.            320,000 ✓</p> <p>March 31. Cash(C)                    160,000 ✓</p> <p style="padding-left: 150px;">480,000 ✓</p> <p>2023</p> <p>January. 1. Balance b/d.            480,000 ✓</p> <p>November 5.Cash(D).                240,000 ✓</p> <p style="padding-left: 150px;">720,000 ✓</p> <p>January 1.Balance b/d.                520,000 ✓</p>	<p>2021</p> <p>December 31. Balance. c/d.        320,000 ✓</p> <p style="padding-left: 150px;">320,000 ✓</p> <p>2022</p> <p>December 31. Balance    c/d. 480,000 ✓</p> <p style="padding-left: 150px;">480,000 ✓</p> <p>2023</p> <p>October 7. Disposal (A).            200,000 ✓</p> <p>December 31. Balance c/d.        520,000 ✓</p> <p style="padding-left: 150px;">720,000 ✓</p>
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**PROVISION FOR DEPRECIATION A/C**

Dr

Cr

<p>2021</p> <p>December 31. Balance. c/d     64,000 ✓</p> <p>2022</p> <p>December 31. Balance c/d.   160,000 ✓</p> <p style="text-align: right;">160,000 ✓</p> <p>2023</p> <p>October 7. Disposal(A).       80,000 ✓</p> <p>December 31. Balance c/d   184,000 ✓</p> <p style="text-align: right;">264,000 ✓</p>	<p>2021</p> <p>December 31. Income statement 64,000 ✓</p> <p>2022</p> <p>January 1. Balance.   b/d.       64,000 ✓</p> <p>December 31. Income statement 96,000 ✓</p> <p style="text-align: right;">160,000 ✓</p> <p>2023</p> <p>January 1. Balance.   b/d.       160,000 ✓</p> <p>December 31. Income statement. 104,000 ✓</p> <p style="text-align: right;">264,000 ✓</p>
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	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		
Direct wages		13,000✓
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 31st AUGUST 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 x 3,300,000)	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 ✓	
	453,200	
Less: Drawings	✓	444,200 ✓
	(9000)	
	✓	

67 ✓ @0.22marks=15marks

8. Workings

$$\begin{aligned} \text{Unsold stock} &= 1/2 \times (1,300,000 + 120,000 + 25,000 + 50,000 + 250,000) \checkmark \\ &= 1/2 \times 1,745,000 \checkmark \\ &= 872,500 \checkmark \end{aligned}$$

**GOODS SENT ON CONSIGNMENT A/C**

Dr

Cr

Consignment sales for the period 1,300,000 ✓	Consignment to Mr. Msangi. 1,300,000 ✓
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**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✓
		Banksettlement.	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		76,400 ✓	
	42,900 ✓		
Less:Prepaid	4,500 ✓		
insurance Depreciation:	34,600 ✓	38,400 ✓	
Furniture			

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

