

**CHRISTIAN SOCIAL SERVICES COMMISSION (CSSC)**  
**NORTHERN ZONE JOINT EXAMINATIONS SYNDICATE (NZ-JES)**



**FORM FOUR PRE – NATIONAL EXAMINATION AUGUST 2025**  
**BOOK KEEPING**

**MARKING SCHEME**

**SECTION A (15 MARKS)**

**1. MULTIPLE CHOICE**

<b>i.</b>	<b>ii.</b>	<b>iii.</b>	<b>iv.</b>	<b>v.</b>	<b>vi.</b>	<b>vii.</b>	<b>viii.</b>	<b>ix.</b>	<b>x.</b>
<b>D</b>	<b>C</b>	<b>E</b>	<b>B</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>A</b>	<b>D</b>	<b>C</b>

10 ticks @ 1mark =10marks

**2. MATCHING ITEMS**

<b>i.</b>	<b>ii.</b>	<b>iii.</b>	<b>iv.</b>	<b>v.</b>
<b>E</b>	<b>C</b>	<b>D</b>	<b>F</b>	<b>B</b>

5 ticks @ 1Mark = 5marks

3. Exchequer Account: Government account for receiving and spending public funds.

ii. Sinking Fund: Fund set aside by the government to repay debt.

iii. Government Accounting: System for recording government financial transactions.

iv. Nugatory Expenditure: Wasteful or unnecessary government spending. The expenditure spent on which the government receives no benefits

Example;

v. Ambit of Vote: The legal expenditure limit set by the government.

**5ticks 2marks@ =10marks**

4.

(i)	DR-Cash account	1
	CR-Kadsongo (Debtor) account	1
(ii)	DR-Purchases account	1
	CR-Bank account	1
(iii)	DR- Bank account	1
	CR- Cash account	1
(iv)	DR-Drawings account	1
	CR-Bank account	1
(iv)	DR- Returns inward account	1
	CR- Debtors account	1
	Total	10

5. **Mwalimumatonya**

**Statement of affairs as at 1 january 2021**

<b>Non – current asset</b>	<b>TZS</b>	<b>tzs</b>
Premises	280,000	
Fixtures and fittings	<u>56,000</u>	
Total non-current asset		336,000
<b>Current assets</b>		
Stock	126,000	
Debtors	19,600	
Bank	18,200	
Lighting and heating	5,600	
Total current asset		169,400
Total assets		505,400
<b>Liabilities and Capital</b>		

<b>Current Laibilities</b>	
<b>Creditors</b>	<b>37,800</b>
<b>Advertising owing(accrued)</b>	<b><u>14,000</u></b>
	<b>(51,800)</b>
<b>Capital Cmissing figure)</b>	<b><u>453,600</u></b>
<b>Liabilities and Capital</b>	<b><u>505,400</u></b>

**(b)**

**DR**

**Bank account**

**CR**

Date	Details	Amount TZS	Date	Details	Amount TZS
1/1/2021	Balance b/d	18,200		Supplies(Creditors)	257,600
	Debtors	288,400		Sundry expense	14,000
31/12/2021	Balance c/d	81,200		Fixture and fittings	11,200
				Drawings	44,800
				Lightingand heating	14,000
				Advertisings	21,000
				Rent	25,200
		<u>387,800</u>			<u>387,800</u>
			1/1/2022	Balance b/d	81,200

[27Ticks@0.371](#)= 10Marks

## 6. MALUNDENA

Bank Reconciliation Statement as at 31st December 2005

Balance as per Cash Book		12,390
Add: Cheques issued but not yet presented	2,520	
Add: Trader's transfer <u>250</u>		
<u>2770</u>		
		15,160
Less: Cheques paid into bank not yet credited	(3,240)	
Less: Bank charges <u>(150)</u>		
<u>(3,390)</u>		
Balance as per Bank Statement <u><u>11,770</u></u>		

11 ticks @ 0.91 = 10 marks

#### SECTION (45)

#### 7. (a) Mwakaveli departmental income statement for the year ended 31<sup>st</sup> December 2021

Details	Stationary dept  TZS	TZS	Pharmacydept  TZS	TZS
Sales		175,000,000		151,600,000
Less; COGS				

Opening stock	25,000,000		30,000,000	
Add; purchase	<u>70,000,000</u>		<u>84,000,000</u>	
Goods available	95,000,000		114,000,000	
Less; closing stock	<u>(18,000,000)</u>	<u>(77,000,000)</u>	<u>(12,500,000)</u>	<u>(101,500,000)</u>
Gross profit		98,000,000		50,100,000
Less; expenses				
Rent and rates	2,785,714		3,741,286	
Electricity	6,000,000		8,000,000	
Transport	10,400,000		8,600,000	
Insurance	<u>4,071,429</u>	<u>(23,257,143)</u>	<u>5,428,571</u>	<u>(25,742,857)</u>
PROFIT		<u>74,742,857</u>		<u>24,357,143</u>

**7. (b) Mwakaveli departmental statement of financial position for the year ended 31<sup>st</sup> December 2021**

Details	TZS	TZS
Non current assets		
Land and building	<b>350,000,000</b>	
Furniture and fitting	<b>120,000,000</b>	<b>470,000,000</b>
Current assets		
Closing stock		
Stationary department	<b>18,000,000</b>	
Pharmacy department	<b>12,500,000</b>	
Prepaid rent	<b>100,000</b>	<b><u>30,600,000</u></b>
Total assets		<b>500,600,000</b>
Less;current liabilities		
Outstanding electricity		<b><u>(1,500,000)</u></b>
		<b><u>499,100,000</u></b>
Financed by		

Capital		<b>400,000,000</b>
Add; profit		
Stationary department	<b>74,742,857</b>	
pharmacy department	<b><u>24,357,143</u></b>	<b><u>99,100,000</u></b>
		<b><u>499,100,000</u></b>

Workings:

(a) Rent and rates ..... 6,600,0000

Less; Ppreaid rent. . . . . 100,000

**6,500,000**

**Apportionment**

(b) Insurance ..... 9,500,000

**Apportionment**

Stationary 9/21\*9,500,000 ----- 4,071,429

Pharmacy 12/21\*9,500,000-----5,428,571

(c) Electricity ..... 12,500,000

Add; Outstanfding ..... 1,500,000

**14,000,0000**

**Apportionment**

Stationary 9/21\*14,000,000 ----- 6,000,000



Pharmacy 12/21 \* 14,000,000 ----- 8,000,000

52 ticks @ 0.288 = 15 Marks

## 8. Manufacturing Account for TESTA Ltd

For the Year Ended 31st March 2011

Details	Amount (TZS)
Opening Inventory of Raw Materials	8,960
Add: Purchases of Raw Materials	64,520
Add: Carriage Inwards	453
Cost of Raw Materials Available	73,933
Less: Closing Inventory of Raw Materials	(8,678)
<b>Raw Materials Consumed</b>	<b>65,255</b>
Add: Manufacturing Wages	55,600
Add: Royalties	3,255
Add: Supervisory Wages	11,210
Add: Factory Rent	6,546
Add: Machinery Depreciation	5,450
Add: Factory Maintenance	7,656
<b>Prime and Factory Overhead Costs</b>	<b>154,972</b>
Add: Opening Work-in-Progress	4,245
Less: Closing Work-in-Progress	(5,435)
<b>Total Manufacturing Cost</b>	<b>153,782</b>

18 ticks @ 0.833Marks= 15marks

**9. DR**

**MACHINERY ACCOUNT**

**CR**

<b>Date</b>	<b>Details</b>	<b>Amount TZS</b>	<b>Date</b>	<b>Details</b>	<b>Amount TZS</b>
01/01/2015	Bank/Cash(M1)	6,400,000	31/12/2015	Balance c/d	10,100,0000
01/01/2015	Bank /Cash (M2)	<u>3,700,000</u>			
		<u>10,100,000</u>			<u>10,100,000</u>
01/01/2016	Balance b/d	<u>10,100,000</u>	31/12/2016	Balance c/d	<u>10,100,000</u>
01/01/2017	Balance b/d	10,100,000	31/12/2017	Balance c/d	24,530,000
01/07/2017	Bank /Cash (M3)	8,730,000			
01/10/2017	Bank /Cash (M4)	<u>5,700,000</u>			
		<u><b>24,530,000</b></u>			<u>24,530,000</u>
01/01/2018	Balance b/d	24,530,000			
			30/09/2018	Machinery Disposal (M1)	6,400,000
			31/12/2018	Balance c/d	18,130,000
		<u><b>24,530,000</b></u>			<u>24,530,000</u>
01/01/2019	Balance b/d	18,130,000	30/12/2019	Machinery Disposal (M2)	3,700,000
			31/12/2019	Balance c/d	14,430,000
		<u><b>18,130,000</b></u>			<u><b>18,130,000</b></u>
01/01/2020	Balance b/d	14,430,000			

**9. DR ACCUMULATED DEPRECIATION ACCOUNT**

**CR**

Date	Details	Amount TZS	Date	Details	Amount TZS
31/12/2015	Balance c/d	2,525,000	31/12/2015	Income statement	2,525,000
		<u>2,525,000</u>			<u>2,525,000</u>
31/12/2016	Balance c/d	5,050,000	01/01/2016	Balance b/d	2,525,000
		<u>5,050,000</u>	31/12/2016	Income statement	2,525,000
					<u>5,050,000</u>
31/12/2017	Balance c/d	9,022,500	01/01/2017	Balance b/d	5,050,000
		<u>9,022,500</u>	1/12/2017	Income statement	3,972,500
					<u>9,022,500</u>
30/09/2018	Disposal (M1)	6,000,000	01/01/2018	Balance b/d	9,022,500
31/12/2018	Balance c/d	<u>8,755,000</u>	31/12/2018	Income statement	5,732,500
		<u>14,755,000</u>			<u>14,755,000</u>
30/06/2019	Disposal (M2)	4,162,500	01/01/2019	Balance b/d	8,755,000
31/12/2019	Balance c/d	8,662,500	31/12/2019	Income statement	4,070,000
		<u>12,825,000</u>			<u>12,825,000</u>
			01/01/2020	Balance b/d	8,662,500

**10. DR MACHINERY DISPOSAL ACCOUNT**

**CR**

Date	Details	Amount TZS	Date	Details	Amount TZS
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30/09/2018	Machinery A/c(M1)	6,400,000	30/09/2018	Cash	2,530,000
31/12/2018	Income statement	2,130,000	31/12/2018	Accumulated depreciation (M1)	6,000,000
		<b><u>8,530,000</u></b>			<b><u>8,530,000</u></b>
31/06/2019	Machinery (M2)	3,700,000	30/06/2019	Cash	2,740,000
31/12/2019	Income statement	3,202,500	31/12/2019	Accumulated depreciation(M2)	4,162,500
		<b><u>6,902,500</u></b>			<b><u>6,902,500</u></b>

**66Ticks@ 0.227 =15Marks**