

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



FORM FOUR PRE-NATIONAL EXAMINATIONS AUGUST 2024

CIVICS

MARKING SCHEME

SECTION A: (15 MARKS)

1. (1 MARK @ = 10)

I	II	III	IV	V	VI	VII	VIII	IX	X
D	E	C	A	D	C	A	E	A	B

2. (1 MARKS @ = 05)

LIST A	I	II	III	IV	V
LIST B	K	F	G	D	B

SECTION B: (40 MARKS)

3.

a) Consignment note

It is a document prepared by the consignor sent to the consignee accompanying in a consignment of goods in transit. It is signed by the consignee on delivery and acts as evidence that the goods have been received clearly.

b) Consignment agreement.

This is a legally written communication between the consignor and consignee that defines the terms and conditions of the consignment business.

c) Non-manufacturing costs.

These are expenses incurred by the manufacturing company in the activities not associated with the production process. They are incurred in the trading section of the manufacturing company. They include administrative and selling expenses.

d) Discount stores.

These are retail chains that feature (sell) products at a lower price than the market price. They provide a larger range of sections and discounts on buying a bulk quantity of goods.

e) Outlet stores.

These are small departmental stores owned by a single manufacturer brand that sell products of only that brand. They hold a large range of items of that particular brand than other stores.

05 @ 02 marks 10%

4. MEMORANDUM JOINT VENTURE INCOME STATEMENT.

DETAILS	TZS	
Sales	310,000✓	
Less. Costs;		
Purchases	110,000✓	
Repairs	84,000✓	
Office rent	30,000✓	
Advertising	9,000✓	
Packing materials	3,400✓	
Purchases	60,000	
Total costs.....	<u>296,400✓</u>	
Share of profit;		
Majuto	½ x 13,600 ✓	6,800✓
Makelele.	½ x 13,600✓	6,800✓

x10 ticks @ 1 mark = 10 marks.

OR MEMORANDAM JOINT VENTURE

DETAILS	TZS	
Purchases 110,000	Sales	310,000✓
Repairs 84,000		
Office rent 30,000		
Advertising 90,000		
Packing materials 3,400		
Purchases TV 60,000		
		310,000
310,000		

5. Banks statement as at 30 June 2021

Details	Dr.TZS	Cr.TZS	Balance
balance b/d			24,250,000
Cash		910,000	25,160,000 ✓
Chequeno. 2741		1,250,000	26,410,000 ✓
Cheque 40794	2,450,000		23,960,000 ✓
Chequeno. 70641		1,800,000	25,760,000 ✓
Insurance	1,050,000		24,710,000
Rent	850,000		23,860,000 ✓
Bank charges	680,000		23,180,000 ✓
Cash	2,900,000		20,280,000 ✓
Cash		1,500,000	21,780,000 ✓
Chequeno. 79455	3,700,000		18,080,000 ✓
Chequeno. 79841		3,850,000	21,930,000 ✓
Cash	1,750,000		20,180,000

10@01marks.10%

6. DR
CR

PROVISION FOR BADDEBTS A/C

TZS		TZS	
31/12/2020 To income statement	10,000	1/01/2020 Balance b/d	20,000✓
31/12/2020 Balance c/d	<u>10,000</u> ✓		
	<u>20,000</u>		
31/12/2021 Balance b/d	15,000 ✓	<u>20,000</u>	
	<u>15,000</u> ✓	1/01/2021 Balance b/d	10,000✓
31/12/2022 To income statement	3,000 ✓	31/12/2021 To income statement	<u>5,000</u> ✓
31/12/2022 Balance c/d	<u>12,000</u> ✓		
	<u>15,000</u>	<u>15,000</u>	
		1/01/2022 Balance b/d	15,000✓
		<u>15,000</u>	
		1/01/2023 Balance b/d	12,000✓

1 MARK EACH, TOTAL 10

SECTION C (45 MARKS)

7. Correction of errors

a. Journal entries

S/N	DETAILS	Dr.	Cr.
a)	Turnover a/c Motor vehicle- disposal a/c	72,500√	72,500√
b)	Furniture a/c Purchases a/c	116,000√	116,000√
c)	Carriage outward a/c Carriage inwards a/c	17,500√	17,500√

b.

MLOODO COY LTD

Income statement for the year ended 30 june 2022.

Turnover (980,000 -72,500)		907,500√
<u>Less: cost price</u>		
Opening inventory	59,000√	
<u>Add: purchases (456,300-116,000)</u>	340,300√	
	399,300√	
<u>Add: carriage inwards (45,400- 17,500)</u>	<u>27,900√</u>	
COGAS	427,200√	
<u>Less: closing inventory</u>	<u>(66,700) √</u>	(360,500) √
Gross profit (corrected)		547,000√

15@1 marks.15%

8. a)

Mandongga manufacturing company ltd

Statement of manufacturing cost for the year ended 31st December 2017.

Details	TZS	TZS
Opening stock of raw material		21,000√
<u>Add:</u> purchases of raw material		373,500√
Cost of raw materials available for use		394,500√
<u>Less:</u> closing stock of raw materials		(24,000) √
Cost of raw material consumed		370,500√
<u>Add:</u> royalties		187,000√
Prime cost		557,500√
<u>Add:</u> factory over heads		
Indirect wages	145,000√	
General factory expenses	44,700√	
Depreciation: Productive machinery (230,000x10%)	28,000√	217,700√
		775,200√
<u>Add:</u> stock of partly finished goods		13,500√
		788,700√
<u>Less:</u> closing stock of party finished goods		(15,000) √
Production cost of the completed goods		768,700√
Market value of goods completed 768,700+(768,700 x 10%)		851,070√
<u>Less:</u> production cost of the completed goods		(773,700) √
Profit on manufacturing		77,370√

8. b) **Mandongga Income statement for the year ended 31st December 2017**

Details	TZS	TZS
Sales		1,000,000√
<u>Less:</u> cost of sales:		
Opening stock of finished goods	38,900√	
<u>Add:</u> market value	845,570√	
COGAS	884,470√	
<u>Less:</u> closing stock of finished goods	(40,000) √	(844,470) √
Gross profit on income statement		155,530√
<u>Add:</u> Profit on manufacturing		77,370√
Total gross profit		227,400√
<u>Less:</u> expenses		
General administration expenses	111,900√	
Depreciation: Administration computers	2,000√	(113,900) √
Net profit		113,500√

30@0.5marks.15%

9. **SONGAMBELE INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 31st MARCH 2022.**

INCOME	TZS	
Subscriptions	10,400√	
Donation	2,000√	
Entrance fee (50% x 1000)	500√	
Bank interest 450		
Add: outstanding interest <u>450</u>	<u>600</u> √	13,800√
Hall rent	300	
Less; EXPENDITURES;		
Salaries (2000+1500)	3500√	
Telephone	300√	
Electricity	600√	
Postage	150√	
Entertainment (900+500)	1400√	
Miscellaneous Exp	600√	<u>7,050</u> √
Depreciation Furniture	500√	
SURPLUS		<u>6,750</u>√

15@1 marks.15%