

## NYAMIRA DISTRICT JOINT EVALUATION TEST – 2009

451/2  
COMPUTER STUDIES  
PAPER 2  
MARKING SCHEME

### Work Sheet 1

#### ANNUAL. INCOME AND EXPENDITURES

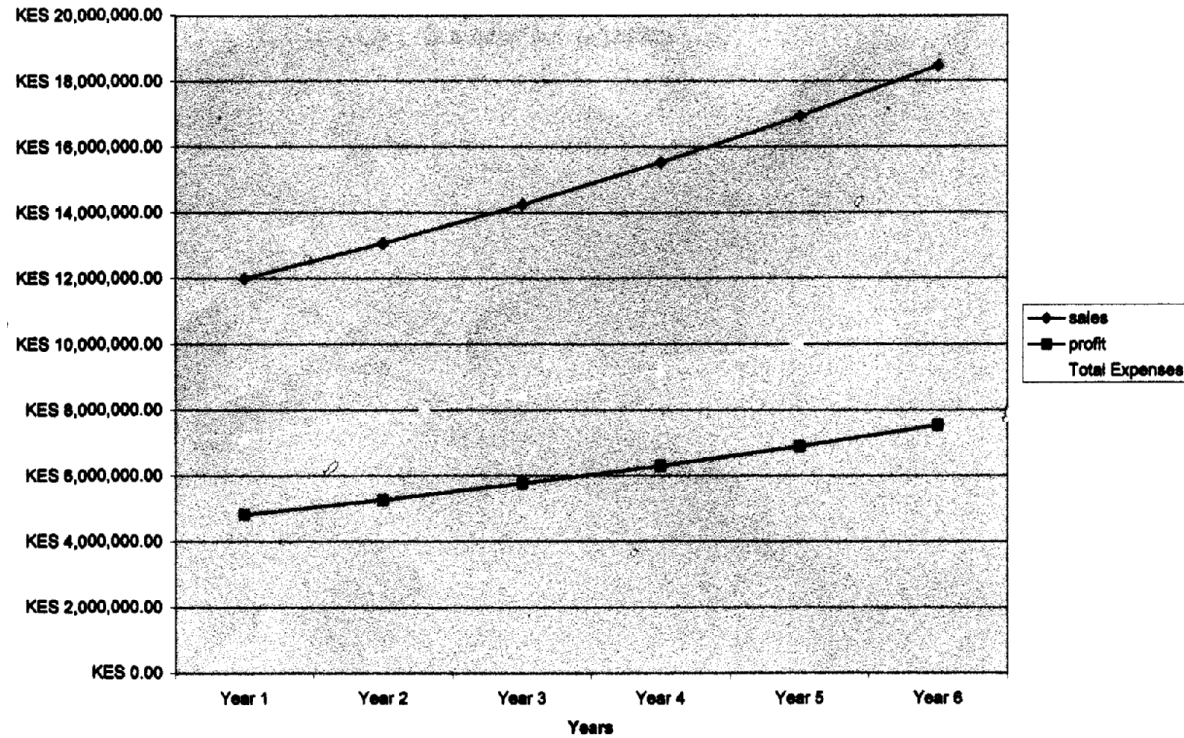
INCOME	%	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Sales	9%	1200000000	13,080,000.00	1425720000	1554034800	1693897932	1846348746
EXPENSES							
Drugs	14%	168000000	183120000	199600800	217564872	237145710	258488824
Roads and Maintenance	8%	96000000	104640000	114057600	124322784	135511835	147707900
Machinery	2.50%	31200000	33900000	36843000	40050870	43547448	47358719
Water	4%	122,000.00	12688000	13195520	13723341	14272274	14843165
Salaries	12%	100000000	112000000	1254400.00	140492800	157351936	176234168
Commissions	2%	24000000	26160000	28514400	31080696	33877959	36926975
Loan Repaiient		18000000	18000000		18000000	18000000	18000000
Tourism and promotion	2.60%	31200000	34008000	37068720	40404905	44041346	48005067
Depreciation		2200000	2200000	22000.00	2200000	2200000	2200000
Miscellaneous		1000000	1900000	28000.00	3700000	4600000	5500000
Total Expenses		4838000.00	528616000	559720040	631540268	690548509	755264819
Profit	312000.00	716200000	779384000	865999960	922494532	1003349423	1091083927

## Work Sheet 2

### ANNUAL INCOME AND EXPENDITURES

INCOME	%	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Sales	9%	KES 12,000,000.00	KES 13,080,000.00	KES 14,257,200.00	KES 15,540,348.00	KES 16,938,979.32	KES 180,000.00
<b>EXPENSES</b>							
Drugs	14%	KES 1,680,000.00	KES 1,831,200.00	KES 1,996,008.00	KES 2,175,648.72	KES 18,463,487.46	KES 180,000.00
Roads and Maintenance	8%	KES 980,000.00	KES 1,046,400.00	KES 1,140,576.00	KES 1,243,227.84	KES 2,371,457.10	KES 440,413.46
Machinery	2.50%	KES 312,000.00	KES 339,000.00	KES 368,430.00	KES 400,508.70	KES 2,584,888.24	KES 480,050.67
Water	4%	KES 122,000.00	KES 126,880.00	KES 131,955.20	KES 137,233.41	KES 1,355,118.35	KES 22,000.00
Salaries	12%	KES 1,000,000.00	KES 1,120,000.00	KES 1,254,400.00	KES 1,404,928.00	KES 1,477,079.00	KES 22,000.00
Commissions	2%	KES 240,000.00	KES 261,800.00	KES 285,144.00	KES 310,806.96	KES 435,474.48	KES 48,000.00
Loan Repayment		KES 180,000.00	KES 180,000.00	KES 180,000.00	KES 180,000.00	KES 473,587.19	KES 55,000.00
Tourism and promotion	2.60%	KES 312,000.00	KES 340,080.00	KES 370,687.20	KES 404,049.05	KES 142,722.74	KES 6,905,485.09
Depredation		KES 22,000.00	KES 22,000.00	KES 22,000.00	KES 22,000.00	KES 148,431.55	KES 7,552,848.19
Miscellaneous		KES 10,000.00	KES 19,000.00	KES 28,000.00	KES 37,000.00	KES 1,573,519.36	KES 10,033,494.23
Total Expenses		KES 4,838,000.00	KES 5,286,160.00	KES 5,777,200.40	KES 6,315,402.68	KES 1,782,341.68	KES 10,910,839.27
Profit		KES 7,162,000.00	KES 7,793,840.00	KES 8,479,999.60	KES 9,224,945.32	KES 338,779.59	KES 890,548.51
Average Expenses		KES 483,800.00	KES 528,816.00	KES 577,720.04	KES 631,540.27	KES 369,269.75	KES 755,264.82
Ave Sales							
KES 15,046,669.13							
Ave Profit							
KES 8,934,186.40							

### **ANNUAL INCOME AND EXPENDITURES PROJECTION**



- 2.
- a. The document should appear as it is any mistakes should be penalized by deducting one mark x32
  - b. 2 marks for saving correctly
  - c. 2 marks for correct font
  - d. 3 marks if document fits one page
  - e. 4 marks if all objects grouped properly
  - f. 2 marks if the rows removed and one added
  - g. 2 marks for correct sorting
  - h. 3 marks for printing