



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[08.May.2026] [10:40 am – 12:20 pm]

Additional time – 10 min for Paper Reading

Federal Treasury Rules (Application)

Treasury-KPG

Marks-50

Subjective

Duration: 01 Hour 30 Minutes

[Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- Start each question from fresh page.

Books allowed:

- Sub Treasury Rules
- Punjab Treasury Rules

Attempt all Questions

- Q.1.** During the post audit of pension vouchers in Accountant General Office, KPK, an overpayment of Rs. 75,000 to pensioners was pointed out to Treasury Officer, KPK in September, 2025.

Required:

Describe the responsibility and procedure of recovery by the Treasury Officer, KPK.

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- Q.2.** Controller of Stamps, Peshawar sent an indent of Rs. 50,000,000 on 15.07.2025 to Security Printing Press to print Stamp Papers of Rs. 100, 200 and 500 denominations.

On 15.08.2025 Security Printing Press informed the Controller of Stamps, Peshawar that, the printing work order has been completed.

Required:

How the Security Printing Press will deliver the Stamp Papers, and how the Controller of Stamps, Peshawar will receive them? **10**

- Q.3.** **Mr. WR** was retired on superannuation as Principal, Government Elementary College, Peshawar on 13.08.2025.

He belongs to D. I. Khan District, so he opted to get his commutation amount and monthly pension from D. I. Khan Treasury.

AG, KPK Office, Peshawar finalized his pension case and forwarded seal authority to DAO, D. I. Khan.

Required:

How will Treasury Office D. I. Khan release his pension payments?

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- Q.4.** **Mr. DM** was lecturer in (BS-17) in Govt. College, Mardan. His pay was Rs. 113,470 on 01.07.2025. DPC meeting was held on 20.08.2025 and he was promoted in BS-18 with retrospective effect 15.05.2023.

Contd.....

District Accounts Office has fixed his promotion pay as under:

	Drawn Amount (Rs.)		Due Amount (Rs.)
Pay on 01.07.2025	113,470	Pay Fixed in BS-18 on 15.05.2023	108,000
Pay on 01.12.2024	113,470	After premature Increment	112,260
Pay on 01.12.2023	110,050	Pay on 01.12.2023	116,520
Pay on 15.05.2023	106,630	Pay on 01.12.2024	120,780

Required:

Prepare his Arrears Pay Bill (Basic Pay only).

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- Q.5.** While Auditing the Cash Book of District Health Office, Nowshera for the year 2024-25, it was noticed that, the condition of Cash Book was precarious and it was not properly maintained. Many receipts and payments were missing, it was not closed at the end of each month nor certified by the Controlling Officer.

Required:

How to maintain Cash Book in proper form to avoid any leakage of Government Money?

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