



**Pakistan Institute of Public  
Finance Accountants**

**May Exam-2026**

**[05.May.2026] [09:00 am – 10:40 am]**

**Additional time – 10 min for Paper Reading**

**Treasury & Subsidiary Treasury Rules (Theory)**

**Treasury**

**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 are not allowed**

**Attempt all Questions**

- |  |           |
|--|-----------|
| <b>Q.1.</b> Why payments against Suspense Head of Accounts are paid? Explain in detail.          | <b>10</b> |
| <b>Q.2.</b> Why obtaining Security Deposit from Cashiers and Storekeepers is essential? Discuss. | <b>10</b> |
| <b>Q.3.</b> How the fraction of paisa from Government Account is eliminated?                     | <b>05</b> |
| <b>Q.4.</b> How arrears of pay are drawn in Treasury Office?                                     | <b>05</b> |
| <b>Q.5.</b> What is Remittance? Describe the type of Remittances.                                | <b>10</b> |
| <b>Q.6.</b> Describe the instructions for preparation of cheques.                                | <b>10</b> |

\*\*\*\*\*