



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[05.May.2026] [10:40 am – 12:20 pm]

Additional time – 10 min for Paper Reading

Treasury & Subsidiary Treasury Rules (Application)

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 allowed:

- Sub Treasury Rules
- Punjab Treasury Rules

Attempt all Questions

Q.1. Mr. X is officer (BS-17) in Finance Department, Government of Punjab. His pay on 01.05.2026 was Rs. 96,370/-. DPC Meeting was held on 02.05.2026, he was promoted in BS-18 as Deputy Secretary with retrospective effect on 01.02.2024.

Required:

- (a) Prepare his pay fixation in BS-18 **10**
- (b) Prepare his Arrear Bill (basic salary portion only) **10**

Q.2. During the flood season, the Accountant General released the payment authority amounting to Rs. 250,000,000 in favor of Executive Engineer (Irrigation), Trimu Barrage.

Required:

How the Treasury Officer will release the payment in the assignment account of Executive Engineer (Irrigation), Trimu Barrage? **10**

Q.3. Additional Secretary (Treasury) Finance Department, Government of Punjab is proceeding for three days visit for inspection of Treasury Office, Sargodha.

Required:

How is he required to conduct inspection? **10**

Q.4. Education Department has allocated budget of Rs. 1,000,000 to the DEO (Boys), Khanpur for payment of scholarships to the genius and poor students to prevent them from monetary distress.

Required:

How will DEO (Boy), Khanpur draw scholarship money from the Treasury Office? **10**
