



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[05.May.2026] [02:30 – 05:15 pm]

Additional time – 15 min for Paper Reading

Public Works Accounts Rules & Procedures (Theory)

AGP | CGA | Public Sectors

Marks-80

Subjective

Duration: 02 Hours 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

- Q.1.** Write short notes on the following?
- | | |
|---------------------------------------|-----------|
| (i) Technically Sanction | 04 |
| (ii) Audit against Provision of Funds | 04 |
| (iii) Contractor Ledger | 04 |
| (iv) Scope of Sanction | 04 |
| (v) Schedule of Rates | 04 |
- Q.2.** Which points require special attention during the audit of Schedule of Deposit? Discuss in detail. **12**
- Q.3.** Describe the procedure for preparation, examination and payment of bills of the contractors. **12**
- Q.4.** What do you know about the procedure for settlement of accounts with Treasuries in Public Works Department? **12**
- Q.5.** During execution of a work huge deviations from the approved plan has been made by the Engineer Incharge of the work. Describe the procedure for regularization of these deviations. **12**
- Q.6.** A contractor of Public Works Department requested for depositing his security deposits into saving account. What do you know about the procedure for depositing the security deposit in saving account with reference to existing rules? **12**
