



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[05.May.2026] [02:30 – 05:15 pm]

Additional time – 15 min for Paper Reading

Postal & Telecommunication Works, Rules and Procedures (Application)

AGP | CGA

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 Allowed:

- Audit Guidelines - Post Telecommunication and Telegraph
- P&T Manual Vol-II
- Telegraph and Telephone Manual Volume-V
- Public Works Department Code
- C.P.W.A. Code
- Guidelines of Project Management

Attempt all Questions

Q.1. Explain the Project Management and discuss the key responsibilities of a Project Director. **10**

Q.2. An estimate was prepared by the administration of Canal Department for shifting of mines. The work was awarded to T&T Department as per the data given below:

- Cash Rs. 675,000
- Store Rs. 150,000
- Freight charges @ 8% and Store keeping charges @ 2% were included on store value
- Store valuing Rs. 55,000 was issued on site, but the work was not started
- The Canal Department requested to cancel the work and refund the amount

Required:

15

- (a) What kind of charges will be deducted before making refund?
- (b) How much refund will be due?
- (c) How many freight and store keeping charges were in the total estimate?

Q.3. Define the major functions of NRTC and explain the business processes and quote rule. **15**

Q.4. An estimate valuing Rs. 800,000 for a work was prepared containing the following:

| | Amount (Rs.) |
|--|--------------|
| New work | 500,000 |
| Renewals and replacement | 100,000 |
| Dismantling and returning recovered material | 100,000 |
| Shifting | 100,000 |

Required:

Under what head of accounts the above cost will be charged?

15

Contd.....

(2)

- Q.5.** Keeping in provisions contained in T&T Manual Vol-V, prepare a Final Capital Cost Bill with the help of following data: **15**

| S.No. | Line & Wire | |
|-------|-----------------------------|---|
| 1. | Store | Rs. 575,000 |
| 2. | Cash | Rs. 925,000 |
| 3. | Freight Charges on L&W | 1.5% |
| 4. | Store Keeping Charges | 5% |
| 5. | Departmental Charges | |
| | - Establishment Charges | 14% |
| | - Estimation Fee | 2% |
| 6. | Advance Payment | 75% of cash value was received through cheque |

- Q.6.** Explain the stages of supervision & monitoring of development projects and quote the rules. **10**
