



**Provincial Receipts, Expenditure &  
Receipts of Autonomous Bodies (Application)**

**AGP**

**Marks-100**

**Subjective**

**Duration: 03 Hours**

**[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:**

- Acts/Ordinances and Rules of relevant duties and taxes of the concerned province
- HR, Accounts/Treasury Rules of the universities mentioned in the syllabus Grid, BISE and other autonomous bodies

**Attempt all Questions**

- Q.1. Mr. X** has bought an Electric Vehicle made in China worth Rs. 10,000,000 in January, 202X. **Mr. X** is a filer.

**Required:**

Register his Electric Vehicle and charge applicable taxes.

**10**

- Q.2. M/s ABC** is a Real Estate Construction Company. It bought a commercial plot of 2,000 sq. yards in Hayatabad, Peshawar. A 8 Story residential and commercial project was developed, which contains:

No. of Flats/Shop	Size (sq. ft)	Price of each Rs. (m)
100	1,000	10 million
100	2,000	20 million
50	1,800	40 million

It has 50% plot area in basement. All of the property was sold.

**Required:**

Calculate the property tax (CTG) on sale of flats as per KPK Property Rules.

**15**

- Q.3. Mr. GR** is a big landlord of Mardan District having 400 acres of pacca area land. His total income revenue from 200 acres cotton crop was Rs. 15,000,000 and 100 acres Sugar cane crop Rs. 50,000,000 and 100 acres wheat crop was Rs. 40,000,000.

		Rs.
(i)	His input cost on cotton is	7,000,000
(ii)	His input cost on sugarcane is	2,500,000
(iii)	His input cost on wheat is	2,000,000

**Required:**

- (a) Calculate amount of Aabiana recoverable on three crop.

**10**

**Contd.....**

- (b) Calculate Agricultural Income Tax recoverable. **10**
- Q.4.** What is Public Private partnership in KPK? What are its key sectors and projects? **15**
- Q.5.** Describe the key aspects of relationship between Higher Education Commission and Provincial Universities? **10**
- Q.6.** Board of Intermediate and Secondary Education is in financial crunch having budget deficit of Rs. 20,000,000 in pay & allowances.
- Required:**
- Write a letter to the Secretary Universities and Education Boards Department for release of monetary grant of Rs. 20,000,000 in the financial year 2025-26. **10**
- Q.7.** **M/s Askari** a security company is operating in Peshawar. It has 20,000 guards on its pay roll. It provides security service to various commercial concerns and charges Rs. 40,000 per head on retired Army men and Rs. 35,000 on civilian guards. The ratio of its employees is 45% Ex-Army Men and 55% Civilians.
- Required:**
- Calculate the Sales Tax as per KPK Sales Tax Act. 2016. **10**
- Q.8.** KPK produced 1.6 million tons sugar during the 2025 season.
- Required:**
- Calculate the Sugar Cess collected on sugar production during the year 2025. **10**

\*\*\*\*\*