



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[05.May.2026] [09:00 – 10:10 am]

Additional time – 10 min for Paper Reading

Military Accounting Procedure (Theory)

AGP | PMAD

Marks-40

Subjective

Duration: 01 Hour

[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.
- **Books are not allowed**
- Start each question from fresh page.

Attempt all questions

- Q.1.** What is misclassification in accounts? Describe core principles for rectification of misclassification? **08**
- Q.2.** What is Supplementary Budget? Why is it granted? **04**
- Q.3.** What is Remount Depot Suspense Account? How can it be cleared? **06**
- Q.4.** How inter-departmental adjustments between the Military Accounts and other Government Departments are carried out? **08**
- Q.5.** Why Annual Accounts of MAG are required to be audited and certified by the DG Defense Audit? Explain in detail. **08**
- Q.6.** How errors in records are detected through usage of CAATS? **06**
