



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[06.May.2026] [10:10 am – 12:20 pm]

Additional time – 10 min for Paper Reading

Works MES (Application)

AGP | PMAD

Marks-60

Subjective

Duration: 02 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:

- MES Regulations
- MES Local Audit Manual
- Quarters & Rents
- Financial Regulations Vol – I & II
(Portions relating to MES)
- Military Audit Code
- MES Unit Accountant Manual
- Sectorial Audit Guidelines relevant to MES

Attempt all questions

- Q.1.** DW & CE approved sale of surplus steel lying at Div. Stock to FWO. Rates of steel were as under: **06**

Schedule B Rates	40 per kg
Stock Book Rates	50 per kg
Market Rates	60 per kg

FWO deposited Rs. 620,000 against 12,000 kg steel sold to them. Comment whether the amount deposited is correct or not.

- Q.2.** If at the closing of the account of a contractor it is detected that the contractor has been overpaid, how its recovery is to be made and what will be its accounting treatment? **04**

- Q.3. (a)** A contractor purchased steel for his ongoing project worth Rs. 1,000,000 and placed it at living line in the nearby area. He claimed secured advance of Rs. 500,000. Is his claim correct? **02**

- (b)** Another contractor of MES bought the material iron worth Rs. 1,000,000 and timber worth Rs. 350,000 and cement worth Rs. 1,000,000 brought all at site, what secured advance he can get at maximum? **04**

- Q.4.** What points should be seen by LAO from construction account while inspecting a GE Office? **06**

- Q.5.** Prepare a rent bill of an Army Officer from the following data: **10**

Gross pay	Rs. 180,000
Electricity Reading	
Previous Reading	25,119 units
Current Reading	25,609 units
Rate of electricity	Rs. 17.10 per unit
Water	Rs. 150
Sui Gas	Rs. 713
Furniture	Rs. 250

Contd.....

(2)

- Q.6. (a)** Write a detailed note on deposit works, what are the departmental charges for such works? **05**
- (b)** MES constructed a building for Military Farm Punjab, worth Rs. 50 million. Calculate the Departmental Charges. **05**
- Q.7.** A secured advance of Rs. 1,000,000 was granted to a contractor against material i.e. iron worth Rs. 600,000 and cement worth Rs. 400,000 and timber worth Rs. 200,000. Comment and calculate maximum payable to contractor. **08**
- Q.8. (a)** If an officer refuses to accept or occupy a house allotted to him what decision can be taken by station commander and what will be the status of refusing officer in the waiting list? **05**
- (b)** GOC of a Division accommodated his ADC in portion of his house without any rent. Comment. **05**
