



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[06.May.2026] [09:00 – 10:10 am]

Additional time – 10 min for Paper Reading

Works MES (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 Technical Control? What are the main features/activities involved in Technical Control? Describe the Role of Technical Control in preparation of estimates of a work. **07**
- Q.2.** Write a note on Temporary Personnel & Casual Personnel making distinctions between both. **04**
- Q.3.** What is the overall structure of MES? Describe the roles and responsibilities of DW & CE in MES? **07**
- Q.4.** Write down various stages of approval of an original work starting from acceptance in principle. **08**
- Q.5.** What is meant by Re-appropriation of Building? How is it approved if it involves change of scales? **05**
- Q.6.** Explain the procedure of Secured Advance to a contractor. **04**
- Q.7.** What is a Completion Report? How it is prepared and what is its importance? **05**
