



भारत सरकार, भारतीय डाक विभाग

Government of India, Department of Posts

कार्यालय- मुख्य पोस्टमास्टर जनरल, राज. परिमण्डल, जयपुर- 302007

O/o the Chief Postmaster General, Rajasthan Circle, Jaipur- 302007.

To

BE/e-Mail

1. All SSPOs/SPOS/SSRM/SRMs in Rajasthan Circle.
2. The Officer In-charge, P&T Admn Cell, APS Centre, C/O 56 APO.

No Rectt/2-5/2025

Dated at Jaipur, the 19.11.2025

Sub: Regarding holding of PO/RMS Accountants Examination, 2025

As per directions of Directorate letter No. A-34012/07/2022-DE dated 02.12.2022 vide which approval has been accorded for delegation of power of conduct the PO & RMS Accountant Examination to the Circles as per requirement and availability of the vacancies form the calendar year 2025. The competent authority has directed to conduct the PO & RMS Accountant Examination 2025 and is scheduled to be held on 30.12.2025 (Tuesday) at Jaipur Centre. The scheduled programme is as under: -

S.No.	Activity	Date of Activity
1.	Date of notification	19.11.2025
2.	Last date of submission of application by the candidate	05.12.2025
3.	Intimation about No. of candidates to CO	09.12.2025
4.	Date of issue of admit cards by Divisions	18.12.2025
5.	Date of examination	30.12.2025

Time table of exam is as under: -

Paper	Subject	Date & Day	Hours
I	With Books	30.12.2025 (Tuesday)	10.00 AM to 01.00 PM
II	With Books	30.12.2025 (Tuesday)	02.00 PM to 05.00 PM

It is, therefore, requested to please take further necessary action of calling for applications from eligible candidates in Annexure-A, if any vacancy of Accountant lies in your division. **A list of the candidates permitted to appear in aforesaid examination along with vacancy position may please be sent to this office on or before 09.12.2025. If no application is received or there is no vacancy than a nil before report may kindly be sent to this office.**

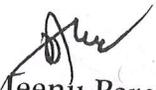
(P.T.O.)

Following rulings regarding PO & RMS Accountant Examination are attached herewith for ready reference:

Sl. No.	Letter number with date
1.	Directorate's letter number X-8/2/2022-SPN II dated 18.04.2023 regarding Pattern & syllabus for PO & RMS Accountant Examination.
2.	Directorate's letter number X-8/1/2023-SPN-II-DOP dated 16.10.2023 regarding the validity of exception from appearing in certain papers obtained on the basis of previous examinations held with old syllabus.
3.	Directorate's letter number 8-1/2016-SPB II dated 19.02.2019 regarding PO & RMS Accountant Examination
4.	Directorate's letter number X-8/2/2022-SPB-II dated 26.06.2024 addressed to CPMG, Gujarat regarding conducting of PO & RMS Accountant Examination
5.	Copy of Provisions 273 of Postal Manual Vol-IV provides for conducting of PO & RMS accountant examination
6.	Directorate's letter number X-8/4/2021-SPN-II-DOP dated 11.02.2025

Other rules and instructions on the subject, circulated from time to time should also be followed. The contents of this letter may please be brought to the notice of all concerned.

Encl: As above


(Meenu Pareek)
Assistant Director (Rectt)
O/o the Chief Postmaster General,
Rajasthan Circle, Jaipur-302007

A copy for information and necessary action to: -

1. The Postmaster General, Rajasthan Southern Region, Ajmer -305001
2. The Postmaster General, Rajasthan Western Region, Jodhpur-342001
3. The Director, CEPT, Mysore with request to upload the notification on departmental website.

Annexure-A

Application Form for PO RMS Accountant exam scheduled to be held on 30.12.2025

**Note: All Particulars shall be filled up in BLOCK letters.**

SL No.	Particulars	Details
1	Name of candidate	
2	Designation & office to which attached	
3	Name of the Unit / Division	
4	Category (UR/SC/ST)	
5	Date of Birth	
6	Gender	
7	Date from which working in Postal Asstt. / Sorting Asstt. cadre	
8	Length of service in PA/SA cadre as on last date fixed for receipt of application	
9	Are you appearing for the first time?	
10	No. of chance(s) if any already availed previously with Roll number and year of examination	
11	Whether the candidate has obtained exemption marks i.e. 60% in any of paper, if so, the year in which they were obtained with the roll number & Paper	
12	Whether desire to answer in English / Hindi	

Declaration:

I hereby declare that the particulars furnished in the application form are true, complete and correct to the best of my knowledge and belief and will be supported by the original documents as and when required. I fully understand that in case of False/ Incorrect information found at any stage, my candidature/appointment will be summarily rejected/ terminated and appropriate action would be taken against me.

Date	
Place	

Signature of candidate

To be filled in by the Head of the Division or the Controlling officer concerned

Certified that the particulars furnished by Shri/Smt/Kumari _____ have been checked and verified with reference to the relevant records and found correct. The official is eligible / not eligible to take up the PO & RMS Accountant Examination to be held on 30.12.2025 and as such he/she is recommended / not recommended for the same (strike out which is not applicable). In case, NOT RECOMMENDED reasons therefore.

Date: _____

Place: _____

Signature of Unit / Division Head with designation stamp



X-8/4/2021-SPN-II-DOP
Government of India
Ministry of Communications
Department of Posts
(Personnel Division)

Dak Bhawan, Sansad Marg,
New Delhi - 110001
February 11, 2025

To,

1. All Chief Postmasters General / Postmasters General
2. Chief General Manager, BD Directorate / Parcel Directorate / PLI Directorate
3. Director, RAKNPA / GM, CEPT / Directors of all PTCs
4. Addl. Director General, Army Postal Service, New Delhi
5. All General Managers (Finance) / Directors Postal Accounts / DDAP

Subject:-Instructions on filling up of Accounts line posts of Postal/RMS Wing..

Madam / Sir,

I am directed to say that a number of references are being received from Postal Circles seeking clarification in connection with filling up of Accounts line posts of Postal/RMS side.

2. On various occasions, it has come to notice of the Directorate that Postal Circles have been following different yardsticks for filling up of Accounts line posts.
3. Postal Circles have identified posts in various cadres i.e. in PA/SA/ LSG/ HSG for the purpose of Accounts work. As per this office record, Recruitment Rules of LSG (Accountant) in PO/RMS have been framed in the year 2011 and RRs of HSG-II (Accountant) in PO was notified in year 1976 and further amended in 1982.
4. Rule 273 of Postal Manual Vol-IV provides for conducting of examination amongst Postal Assistant/Sorting Assistant having not less than three years of continuous service for posting against posts identified for Accounts work. This examination is only qualifying in nature. Further, vide letter no. 93-13/99-SPB-II dated 23.12.1999, it was clarified that PO & RMS Accountants are borne on the gradation list of PA/SA cadre. There is no change in the seniority in PA/SA cadre of PO & RMS Accountants after passing the Accountants examination, which is qualifying in nature.
5. It is observed that PA/SA Cadre officials, who have passed the PO & RMS Accountant examination, are being given promotion as LSG (Accountant), both in Post Office and RMS Cadres. Further, LSG (Accountant) are being promoted to the level of HSG-II (Accountant). As a result, two channels of promotions are being operated for PA/SA - one in general line and other in Accounts line. Further, there is no uniformity in Circles with regard to the level up to which Accounts line posts are being operated.
6. This issue has been examined in consultation with Establishment Division of Postal Directorate, to provide guidelines to maintain uniformity across Circles. Accordingly, the Competent Authority has approved following guidelines for filling up of posts identified for Accounts work:-

dfc

Issued
11/02/25



- Circles shall identify the number of posts required at PA/SA/LSG/HSG levels for Accounts work. However, posts so identified for Accounts work shall continue to be part of the general line whether in PO side or RMS side. *Accordingly, posts identified for Accounts work shall not be shown / treated as a separate cadre henceforth.*
- *No further promotion /appointment shall be made against the posts identified for Accounts work at LSG/ HSG levels.*
- Those officials, who are already appointed as LSG/HSG(Accountant), shall continue to hold such posts and shall be posted against the posts identified for Accounts work at that level, till their further promotion in accordance with these revised guidelines.
- Henceforth, posts identified for Accounts work at various levels shall be manned in the following manner:-
 - Those PA/SA officials, who have qualified the PO & RMS Accountant Examination, may be posted against the posts identified for Accounts work at PA/SA level.
 - Those PA/SA officials who have been promoted to the level of LSG in general line (both PO and RMS side) and had earlier qualified the PO & RMS Accountant Examination, may be posted against the posts identified for Accounts work at LSG level.
 - Similarly, those officials who have been promoted to the level of HSG-II/HSG-I in general line (both PO and RMS side) and had earlier qualified the PO & RMS Accountant Examination, may be posted against the posts identified for Accounts work at those levels.
- Those officials who are already appointed as LSG (Accountant) in PO shall be eligible for promotion only to the cadre of HSG-II in PO General Line and not as HSG-II (Accountant) in PO. Similarly, those officials who are already appointed as LSG (Accountant) in RMS shall be eligible for promotion only to the cadre of HSG-II in RMS and not as HSG-II (Accountant) in RMS.
- A common seniority list shall be prepared for the LSG in PO General Line and those who are already appointed as LSG (Accountant) in PO, who are holding such posts on the date of issue of these guidelines, for giving promotion to the cadre of HSG-II in PO General Line. In the common seniority list, an official already appointed as LSG (Accountant) in PO shall be placed below the LSG (PO) officials who were senior to him in PA (PO) cadre but above the LSG (PO) officials who were junior to him in PA(PO) cadre. Similar procedure shall be followed for RMS line also.



➤ Those officials who are already appointed as HSG-II (Accountant) in PO shall be eligible for promotion only to the cadre of HSG-I in PO General Line. A common seniority list shall be prepared for the HSG-II in PO General Line and those who are already appointed as HSG-II (Accountant) in PO, who are holding such posts on the date of issue of these guidelines, for giving promotion to the cadre of HSG-I in PO General Line. In the common seniority list, an official already appointed as HSG-II (Accountant) in PO shall be placed below the HSG-II (PO) officials who were senior to him in PA (PO) cadre but above the HSG-II (PO) officials who were junior to him in PA(PO) cadre.

Yours faithfully,

V. Prasad
11/2/25

(Vangara Prasad)
Assistant Director General (SPN)

Copy to information:

1. Sr.PPS to Secretary (Posts) / Sr.PPS to Director General Postal Services
2. PPS/ PS to Members, Postal Services Board.
3. Sr. DDG (Vigilance) & CVO / Sr. DDG (PAF).
4. Director of Accounts (Postal) Civil Line, Delhi - 110054
5. Secretary, Postal Services Board/All Deputy Directors General
6. All recognized Federations / Unions / Associations
7. GM, CEPT for uploading the order on the India Post website.
8. Guard File

Rajesh

(Rajesh Kumar Maurya)
Section Officer (SPN-II)

31/10/2023
8192/2023

X-08/1/2023-SPN-II-DOP



AD (Recd)
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No. X-08/1/2023-SPN-II-DOP
Government of India
Ministry of Communications
Department of Posts
(SPN-II Section)

Dak Bhawan, Sansad Marg
New Delhi -110001,
Dated 16th October 2023

To
The Chief Postmaster General
Maharashtra Circle
Mumbai

Sub: Regarding the validity of exemption from appearing in certain papers obtained on the basis of previous examinations held with old syllabus

Madam/Sir,

I am directed to refer to Maharashtra Circle's letter No. Rectt/2-19/PO & RMS Actt Exar/2023 dated 12.09.2023 on the above mentioned subject.

2. Vide Directorate's letter no. X-08/2/2022-SPN-II-DOP dated 18.04.2023, the syllabus of 'PO & RMS Accountant Examination' was amended as per the present-day requirements. However, no amendments were made in the pattern of examination.

3. In this regard, it is clarified that exemptions from appearing in certain papers obtained on the basis of previous examinations held with old syllabus will be valid to the extent as per pattern of the examination.

4. This issues with the approval of Competent Authority.

Yours' faithfully

16/10/23

(Dileep Singh Sengar)
Assistant Director General (SPN)

Dated at Jaipur, the 27.10.2023

No: - Rectt/2-5/Rlg.

A copy forwarded for information and necessary action to:-

1. The Postmaster General Ajmer/ Jodhpur.
2. The General Manager(Finance), Postal Accounts Jaipur
3. All the SSPOs/SPOs/SSRM/SRMs in Rajasthan Circle
4. The Supdt. PSD, Jaipur/ Sr. PM, Jaipur GPO
5. All the Group Officers, Circle Office, Jaipur
6. The Assistant Director (Staff), CO Jaipur

Assistant Director (Rectt)
O/o the Chief Postmaster General,
Rajasthan Circle, Jaipur-302007

X-08/2/2022-SPN-II-DOP



491

No. X-8/2/2022-SPN-II
Government of India
Ministry of Communications
Department of Posts
(SPN-II Section)

Dak Bhawan, Sansad Marg,
New Delhi -110001,
Dated; 18.04.2023

To

1. All Heads of the Circle,
2. Director of all Postal Training Centre

Subject: Pattern and syllabus of for 'PO & RMS Accountant Examination'.
Madam/Sir,

Provision 273 of Postal Manual Vol-IV provides for conducting of PO& RMS accountant examination amongst Postal Assistant/Sorting Assistant have not less than three years of continuous service. Last revision of syllabus was made vide letter No. 9-2/89-SPB-II dated 17.01.1990 and Pattern vide letter no. 9-2/89-SPB-II dated 10.11.1989.

2. Due to various change of rules and procedure, pattern and syllabus of PO & RMS Accountant Examination has been amended to alignment to meet present day requirement. Pattern and syllabus are enclosed as annexure-I. Proposed change will be applicable to examination to be held after the issuance of this letter.

Encl. As above.

Yours faithfully,

(Signature)
18/04/23

(Dileep Singh Sengar)
Assistant Director General (SPN)
Telephone - 011-23044831

Copy to: Director (DE), Dak Bhawan, New Delhi for information and necessary action.

Endst No: - Rectt/2-5/Rlg.

Dated at Jaipur, the 26 .04.2023

- A copy forwarded for information and necessary action to:-
1. The Postmaster General Ajmer/ Jodhpur.
 2. The General Manager (Finance) Postal Accounts, Jaipur
 3. All the SSPOs/SPOs/SSRMs/SRMs in Rajasthan Circle
 4. The Supdt. PSD, Jaipur
 5. The AD (Staff) Circle Office, Jaipur
 6. All the Group Officers, CO Jaipur

(Signature)
22/4/23
Assistant Director (Rectt.)
O/o the Chief Postmaster General,
Rajasthan Circle, Jaipur-302007

PO and RMS Accountant Exam Syllabus	
PO and RMS Accountant Exam Paper II (with Books)	
100 Marks	
Part-I	
1	FHB Volume I & II
2	Postal Manual Volume II (chapter IV, V, VII, VIII, IX, X, XII)
3	Schedule of financial powers of the Department of Posts
4	Core System Integration Manual in SAP environment related to Finance & Accounts (F&A) functions, HR pay role management Manual.
Part-II	
1	Postal Manual Volume VI Part-I, II, VII, XII, XVI, XVII
2	Postal Manual Volume VI Part II (relating to MOS, IPOS, BPOS)
3	Overtime allowance, Medical reimbursement, Central Government Health Insurance Scheme , HBA, LTC & Group Insurance Scheme
4	Procurement of Goods & Services (GFR, Handbook on GeM)


 10/12/23



No 8 1/2016-SPB-II
Government of India
Ministry of Communications
Department of Posts
(SPB-II Section)

Dak Bhawan, Sansad Marg
New Delhi-110001
Dated 14 February, 2019

भारतीय डाक
सर्व सेवा-जन सेवा
2019
पत्र
पहला डिलीवरी

To

The Chief Postmaster General
Odisha Circle,
Bhubaneswar

Subject: PO & RMS Accountant Examination -

Sir

I am directed to refer to Odisha Circle's letter No. RE/30-8/2018 dated 05.11.2018 on subject cited above. It is to inform Rule 273 of Postal Manual Vol-IV relates to PO & RMS Accountant Examination. As per Rule 273 (a); the following Post Office and RMS officials are eligible to appear at the examination

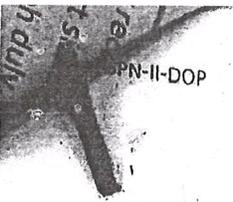
All clerks/sorters who have not less than three years continuous service as clerks/sorter on the last date fixed for the receipt of application and have been declared permanent or quasi permanent before that date, and have a consistently good record of service for the preceding 3 years

2. At present, there is no cadre with name Clerk/Sorter. As per records available, RRs of PA/SA was framed in 1990 in supersession of Indian Posts and Telegraphs Department Time Scale Clerks and Sorters Recruitment Rules, 1971 which indicates that clerks and sorters was renamed as Postal Assistant/Sorting Assistant in the past. As such, only Postal Assistant/Sorting Assistant (erstwhile clerk/sorter) are eligible to appear in PO/RMS Accountant Exam.

3. As regard contention of the Circle that some posts of accountant have been identified as LSG, it is to inform that such posts may be manned by LSG (A/c) cadre official as per relevant instruction on the subject. It wouldn't be in fitness of things that LSG officials are allowed to appear in PO/RMS Accountant exam.

(Signature)
14/02/2019
(Muthuraman C)
Assistant Director General (SPB)

Copy to All Heads of the Circles for information



No. X-8/2/2022-SPB-II
Government of India
Ministry of Communications
Department of Posts
(SPN-II Section)

Dak Bhawan, Sansad Marg
New Delhi-110001,
Dated June, 2024

To

The Chief Postmaster General
Gujarat Circle,
Ahmedabad

Subject: Conducting of PO & RMS Accountant Examination to be held on 30.06.2024.

Madam/Sir,

I am directed to refer to Gujarat Circle's letter No. DPS(HQ)/R&E/2-8/2024 dated 24.06.2024 and to clarify as follows:

(a) In case qualified officials are available in a particular Division but they vacancy is 'nil' the exam may be held for the Circle but the officials of that Division cannot be allowed to appear in the examination.

(b) In case, in a division the vacancy is 'nil' and no qualified official is available the examination may be held for a single token vacancy.

Signed by Yours faithfully,
Vangara Prasad
Date: 26-06-2024 11:03:58
(Vangara Prasad)
Assistant Director General (SPN)

Superintendents of post offices and Inspectors of Railway Mail Service and from the general line. In Circles having Presidency post offices, the general line represents the combined cadre of lower selection grade postal officials under the Presidency Postmaster and in the rest of the Circle.

EXAMINATION FOR THE APPOINTMENT OF ACCOUNTANTS OF POST OFFICES AND RAILWAY MAIL SERVICE.

273. In order to obtain a competent class of accountants for post offices and Railway Mail Service, an examination will be held. In May in the event of there being enough vacancies in the Circle, under the conditions prescribed below :—

- (a) All Post Office and Railway Mail Service officials who have not less than three years' continuous service as clerks/sorters, officiating or temporary, followed by confirmation or quasi-permanency on the last date fixed for receipt of applications, will be eligible for the post of accountant and any official, so desiring, should apply to the Superintendent or first class postmaster, as the case may be, for permission to appear at an examination in the accounts work of the Post Office and Railway mail Service. Superintendents and first class postmasters will then submit all the applications received by them with their recommendations to the Head of the Circle who will select the required number of candidates according to seniority. The decision of the Head of the Circle is final.
- (b) The number of candidates to be selected to appear at the examination will be ten times the number of vacancies *minus* the number of officials in the ordinary time-scales of pay who have passed the examination, but who have not been provided for as accountants and assistant accountants.
- (c) The examination will be held, as required, at centres to be fixed by Heads of Circles and will ordinarily be at the headquarters of Superintendents of Divisions.
- (d) Papers will be set and marked by an officer or officers selected by the Director-General.
- (e) Each candidate will normally be allowed three chances to appear at the examination, but in addition to this, a fourth chance will be allowed provided that the candidate secures at least 35 per cent marks in the aggregate in the third chance. A candidate, who does not fit for the examination after being given permission to do so, will be treated as having appeared and failed. The Head of the Circle may, however, exercise his discretion in this direction, if failure to appear is due to



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sickness, supported by a proper medical certificate or is due to some other reason which is beyond the control of the candidate. The Head of the Circle is the final authority in this respect and no appeal will lie against his decision.

NOTE.—The fourth chance will not be admissible to those candidates who availed of the third chance prior to 1960.

- (f) 40 per cent. marks in each subject and 45 per cent. in the aggregate will secure a pass provided that a minimum of 40 per cent. marks is secured separately in each of the papers II and IV. A candidate who obtains 40 per cent. marks in each of the papers I and II, which form one subject, and 60 per cent. in the aggregate in these two papers but fails in either of the other two papers or in the aggregate will be exempted from appearing in those two papers in the next two subsequent examinations. Similarly, a candidate who obtains 40 per cent. in each of the papers III and IV which form another subject and 60 per cent. in the aggregate in these two papers will not be required to appear for these two papers again in the next two subsequent examinations. A candidate who after being exempted does not take the next one or both the examinations will be deemed to have availed of the chance or chances for this purpose. The exemption granted in any subject can be availed of only if the candidate is eligible to appear in the examination under sub-rule (e) above.”
- (g) Travelling allowance to and from the place of examination will be allowed only to successful candidates.

274. The Head of a Circle may debar an official who has passed the Accountants' examination, from further employment as accountant or assistant accountant in the following circumstances :—

- (a) If, on examination by an inspecting Audit Officer, it is found that the passed official is incompetent;
- (b) if the Deputy Accountant-General, Posts and Telegraphs, reports to the Head of the Circle an excessive number of objections in a month against the Accounts branch of a head office, and if the Head of the Circle, on investigation, is satisfied that the passed accountant concerned is incompetent;
- (c) if a Superintendent or a first class head postmaster recommends, after investigation, that the work of an accountant is unsatisfactory and if the Head of the Circle accepts that recommendation.

275. (a) The results of the examination will be tabulated in the Director-General's office, and the names of the successful candidates will be published in the Director-General's Circular, arranged Circle by Circle. The letters "A.C." will be entered against the names of the