

**F.No.-Rectt/R-2/PO&RMS/2025 dated 04.02.2026**  
**Government of India**  
**Ministry of Communications**  
**Department of Posts**  
**O/o Chief Postmaster General, Delhi Circle**  
**Meghdoot Bhawan, New Delhi-110001**

**Sub: PO & RMS Accountant Exam for the vacancy year 2025 scheduled to be held on 22.03.2026 (Sunday).**

The Competent Authority has decided to conduct the PO & RMS Accountant Examination for the vacancy year 2025 on 22.03.2026 (Sunday).

**2. The schedule and timing of the examination will be as under:-**

<b>S.No</b>	<b>Activity</b>	<b>Date of effect</b>	<b>Timings</b>
1	Last date of receipt of application in unit	02-03-2026	
2	Last date of intimation of no. of application and forward of Annexure-IV to Circle Office	06-03-2026	
3	Issue of Admit Cards	16-03-2026	
4	Day and Date of Exam	22-03-2026 (Sunday)	
5	Timing of Examination	Paper-I (With books)	10.00 AM to 01.00 PM
		Paper-II (With books)	02.00 PM to 05.00 PM

**3.** As per Rule-273 of P&T Manual Vol-IV, All Postal Assistant/Sorting Assistant who have rendered not less than three years continuous service on the last date for the receipt of application i.e. 02.03.2026 shall be eligible to apply for the examination.

**4.** The Candidates who fulfill the prescribed conditions of eligibility may submit their application in prescribed application form (**enclosed as Annexure-I**) to their concerned Head of Divisions/Units.

**5.** The syllabus for the PO & RMS Accountants Examination is mentioned in Directorate's letter no. X-8/2022-SPN-II dated 18.04.2023 (**enclosed as Annexure-II**)

**6.** The qualifying criteria of the examination is as under :

<b>Category</b>	<b>Paper-I (100 Marks)</b>	<b>Paper-II (100 Marks)</b>	<b>Aggregate</b>
OC	45%	45%	50%
SC/ST	38%	38%	43%



7. As per guidelines contained in Directorate's letter no. 8-1/2016-SPB-II dated 19.02.2019, LSG officials are not allowed to appear in PO&RMS Accountant Examination.

8. Each candidate will normally be allowed three chances to appear in the examination, but in addition to this, a fourth chance will be allowed, provided that the candidate secures at least 35% in aggregate in third chance. A candidate, who does not appear for the examination after being given permission to do so, will be treated as having appeared and failed. **No. of chances already availed by the candidates may be checked properly.**

9. Under the revised syllabus the officials securing ~~at~~ least 60% marks in a particular paper will be exempted from appearing in that paper in the next two subsequent examinations, if otherwise eligible.

10. The vacancy position and pool of qualified candidates available in Divisions/Units are enclosed as **Annexure-III**.

11. In pursuance of Directorate's letter no. X-8/2/2022-SPB-II dated 26.06.2024, in case, in a Division the vacancy is 'Nil' and no qualified official is available, the examination should be held for a single token vacancy.

12. Details of the candidates whose application have been received within cutoff date, duly recommended/provisionally recommended should be sent in MS Excel format (soft copy as well as hard copy) as per proforma given as **Annexure-IV** by 06.03.2026 to this office positively without delay. No application form i.e. Annexure-I should be forwarded to this office.

13. This notification is also available on the Departmental website i.e [www.indiapost.gov.in](http://www.indiapost.gov.in).

14. The notification may be given wide publicity amongst all eligible candidates working in Divisions/Units

15. This is issued with the approval of the CPMG, Delhi Circle.

*On 04/02/2026*

**Assistant Director (Rectt)**

**Copy to for n/a:**

1. All Head of Division/Units, Delhi Circle for wide publicity amongst the candidates of the said examination.
2. CEPT, Mysore. It is requested to upload the notification of the aforementioned examination on the departmental website by today positively.

**DEPARTMENT OF POSTS**  
**OFFICE OF THE CHIEF POSTMASTER GENERAL**  
**DELHI CIRCLE, MEGHDOOT BHAWAN, LINK ROAD**  
**NEW DELHI – 110001**

**APPLICATION FORM FOR PO & RMS ACCOUNTANT EXAMINATION**  
**FOR THE VACANCY YEAR 2025**

Affix Passport  
size recent  
Photograph

1	<b>Full Name of the Candidate(Sh./Ms.) (In Block Letters) :- (As per service record)</b>	
2	<b>Date of Birth (As per service record)</b>	
3	<b>Designation and office of working</b>	
4	<b>Employee ID</b>	
5	<b>Category (UR/OBC/EWS/SC/ST)</b>	
5a	<b>Sub-Category (VH/HH/OH/MD/Ex-SM), if any</b>	
6	<b>Date of appointment in PA/SA cadre</b>	
7	<b>Whether the official is permanent or quasi permanent</b>	
7a	<b>Date of confirmation</b>	
8	<b>Length of service in PA/SA cadre as on the last date fixed for the receipt of the application</b>	
9	<b>No of chances already availed and the years in which chances were availed</b>	
10	<b>Whether exemption has been obtained in any paper, as per rule, if so, indicate the paper with Roll no. and year of examination, in which the exemption has been granted.</b>	

11	Whether any Disc./Vig. Case is pending/contemplated or currency of punishment etc.	
12	Whether the candidate has been denied permission in the past to write any Departmental Examination and if so the details.	

I.....hereby declare that the particulars furnished above are true to the best of my knowledge.

Date:-

**Signature of applicant**

**Declaration by the Head of Divisions/Units**

1. Has the candidate possess a good record of service

(For the preceding 3 years a good records of service) :

(Yes/NO) (if no, give details)

2. Certified that the entries furnished by the candidate

have been verified and found correct. :

(Yes/NO) (if no, give details)

3. Recommended/Not recommended/Provisional recommended:-

(Reasons for non-recommendation/ Provisional recommendation)

**Signature of the Divisional/ Unit Head**

*(Reasons for non-recommendation/ Provisional recommendation)*

Rect

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



9/1

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

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

## Pattern and Syllabus of Examination for PO & RMS Accountant.

### Pattern of examination:

- There will be two paper with books for this examination. Maximum marks in each paper will be 100.
- Both Paper will consist of theoretical question and practical question in the proportion of 1/3<sup>rd</sup> theoretical and 2/3<sup>rd</sup> practical question. In both the portions, there will be some compulsory question. Marks for theory portion would be 30 and those for practical portion will be 70.
- For O.C. candidates, qualifying marks will be 45% in each paper and 50% in the aggregate. SC/ST candidates will require 38% and 43 % marks respectively for qualifying in each paper and in the aggregate.
- An official securing at least 60% marks in a particular paper will be exempted from appearing in that paper in the next two subsequent examination.

### Syllabus:

<b>PO and RMS Accountant Exam Syllabus</b>	
<b>PO and RMS Accountant Exam Paper I (with Books) 3 hours 100 marks</b>	
<b>Part-I</b>	
1	FRs 1 to 56
2	SRs 1 to 203
3	CCS(joining Time) Rules 1979
4	CCS (Leave ) Rules 1972
5	CCS(Pension) Rules 1972, New Pension Scheme Rules
6	GPF (CS) Rules 1960
<b>Part-II</b>	
1	Dearness allowance
2	House Rent allowance
3	City compensatory allowance
4	children Education allowance
5	Service rules for Gamin Dak Sevak ( Section -III, VI,VII,IX,XI)

Cont....

AT  
19/04/123



PO and RMS Accountant Exam Syllabus

PO and RMS Accountant Exam Paper II (with Books)

3 hours

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)

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*✓ 18/11/13*

272-B-273 भरपूर अधिकारी—झाक्षर और रेल [अध्याय VIII  
राज्य व्यवस्था

दिप्पणी 2. दोनों लाइनों के बीच 50:50 के आधार पर दोनों का नियतन

स्थायी और अस्थायी पदों के लिए अलग-अलग से होगा।

(3) रेल डाक सेवा में सामान्य लाइन में (अर्थात् सहायक अधीक्षकों के पदों को शामिल न करके) उच्च चुनाव पदक्रम श्रेणी पदों में पदोन्नति निम्न चुनाव पदक्रम श्रेणी के कमचारियों से नियता के आधार पर की जाती है जब कि अद्याय व्यक्तियों को अस्वीकृत कर दिया जाता है। प्रत्येक पांच वर्ष स्थानों में से पहले चार स्थान निम्न चुनाव पदक्रम श्रेणी (सामान्य लाइन) के कमचारियों में से भरे जाएंगे और पांचवां निम्न चुनाव पदक्रम लेखापालों में से भरा जाएगा। यहूँ समय के स्थित स्थानों को जो कि एक महीने से अधिक के न हों, उपरोक्त नियम 50 में से से चार महीने तक की अवधि के हीं, उसी वर्ती के कमचारियों से भरा जाता है और ऐसे योड़े समय के स्थानों को जो एक महीने से चार महीने तक की अवधि के हीं, उसी वर्ती के कमचारियों से भरा जाता है जिस वर्ती के कमचारियों के जारी संबंधित स्थान बाली हुआ हो।

झाक्षर/रेल डाक सहायक अधीक्षक

272-g. झाक्षरों के सहायक अधीक्षकों और रेल डाक व्यवस्था के सहायक अधीक्षकों के पद, जिनमें सार्किल कार्यालयों के छठाई सहायक अधीक्षक भी शामिल हैं, अलग संबंगं (काड़) में आते हैं और ये पद उन्हीं भाबों के अपने अपने नियमों में से वरिष्ठता-न्योग्यता के आधार पर भरे जाते हैं।

झाक्षर और रेल डाक लेखापालों की नियुक्ति के लिए परीक्षा

273. झाक्षरों और रेल डाक व्यवस्था के लिए लेखापालों की एक सुयोग श्रेणी प्राप्त करते के बाते सार्किल में पार्स्पर स्थान बाली होने की दशा में प्रत्येक वर्ष मई के महीने में नीचे निर्वाचित की गई शर्त के अनुसार एक परीक्षा नी जायेगी :—

Chap. VIII] NON-GAZETTED OFFICERS—P.O. & R.M.S. [272-B-273

Note 2.—The allocation of posts on 50:50 basis between the two lines will apply to the permanent and temporary posts separately.

(3) Promotion to the Higher Selection Grade in the Railways Mail Service in the general line (i.e. excluding posts of Assistant Superintendents) is made from the Lower Selection Grade in order of seniority subject to the rejection of the unsuit. Out of every five vacancies, the first four are filled from the Lower Selection (General Line) and the fifth from Lower Selection Grade Accountants. Short term vacancies of not more than one months' duration are filled in accordance with Rule 50 above, and short term vacancies of more than one month's duration but not more than four month's duration are filled by promotion of officials of the cadre to which the respective incumbents vacating the posts belong.

1  
ASSISTANT SUPERINTENDENTS OF POST OFFICES/RAILWAY MAIL SERVICE.

272-C. The Posts of Assistant Superintendents of Post Offices and Assistant Superintendents of Railway Mail Service including Sorting Assistant Superintendents in Circle Offices from separate cadres and are filled from among Inspectors of the respective branches on the basis of seniority-cum-fitness.

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 :—

(क) डाकपर और रेल डाक व्यवस्था के नियमिति कमांचारी इस परीक्षा में बैठने के हकदार हैं :—

(i) ऐसे सभी कल्कं और छाईकार जिन्होंने आवेदनपत्र प्राप्त होने के लिए निर्धारित अन्तिम तारीख को कल्कं या छाईकार के रूप में 3 वर्षों की लगातार सेवा कर ली ही और जो उस तारीख से पहले स्थायी पास्थायीवत धारित किए जा चुके हों और जिनका पिछले तीन वर्षों का लगातार अच्छा सेवा वृत्त ही;

(ii) ऐसे सभी स्थायी और स्थायीवत विभागीय कमर्चारी

जो आवेदनपत्र प्राप्त होने के लिए निर्धारित अन्तिम तारीख से तुरन्त पहले बाली पहली जुलाई को कम से कम 3 वर्षों से स्थानापन्न रूप से कल्कं छाईकार के रूप में काम कर लें हों और जो पक्का होने या स्थायीवत होने के लिए निर्धारित विभागीय परीक्षा जहां कहीं निर्धारित हों और जिनका पिछले तीन वर्षों का लगातार अच्छा सेवा वृत्त हो पास कर चुके हों ।

इस परीक्षा में बैठने की अनुमति के लिए आवेदनपत्र यथार्थित अधीक्षक या प्रथम श्रेणी पोस्टमस्टर के पास प्रस्तुत किए जाने चाहिए । वे उन्हें अपनी सिफारिशों के साथ सर्किल अध्यक्ष के पास भेज देंगे । सर्किल अध्यक्ष उन में से वरिष्ठता के अनुसार परीक्षा में बैठने के लिए अपेक्षित संख्या में उम्मीदवारों का चुनाव करेंगे । सर्किल अध्यक्ष का निर्णय अनित्य होता है ।

(ब) परीक्षा में बैठने के लिए चुने जाने वाले उम्मीदवारों की संख्या रिक्त स्थानों की संख्या का पहुँच गुना होगी ।

(a) The following Post Office and R.M.S. officials are eligible to appear at the examination :—

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

(ii) All permanent and quasi-permanent departmental officials who are officiating as clerks/sorters for not less than three years on 1st July immediately preceding the last date fixed for receipt of applications and who have passed the departmental examination for confirmation or quasi-permanency, wherever prescribed and have a consistently good record of service for the preceding 3 years.

Applications for permission to appear in the examination should be submitted to the Superintendent or First Class Post master, as the case may be who will submit them with their commendations to the Head of the Circle. The Head of the Circle will select the required number of candidates according to seniority to sit for the examination. The decision of the Head of the Circle is final.

(b) The number of candidates to be selected to appear at the examination to be fifteen times the number of vacancies.

(ग) जैसा कि अधिकारी है पह परीक्षा सर्किल अध्यायों द्वारा निर्धारित केन्द्रों में ही जाएगी । ये केंद्र आमतौर पर महल अधिकारियों में सुन्धानयों में होते हैं ।

(घ) प्रस्तुत महानिदेशक द्वारा जून गण अधिकारीयों द्वारा तैयार किये जाएंगे और उन्हीं के द्वारा इनका मूल्यांकन किया जाएगा ।

(इ)

प्रत्येक उम्मीदवार को परीक्षा में बैठने के तीन अवसर हिस्से जाएंगे । इसके अतिरिक्त उसे एक चौथा अवसर भी कम से कम 35% अंक प्राप्त किये हों । यदि परीक्षा में बैठने की बुन्दलता मिलने पर भी कोई उम्मीदवार परीक्षा में नहीं बैठता तो यह मान लिया जाएगा कि वह परीक्षा में बैठ कर असफल हो गया है । परन्तु यदि परीक्षा में बैठने की असमर्थता बीमारी के कारण हो और उसकी विपुल में उपचारी ब्रामणपत्र दिया गया हो अथवा किसी ऐसे कीरण से हो जिस पर उम्मीदवार को अपेक्षा नहीं की जाएगी तो उसके लिये उम्मीदवार को अपने अध्ययन का अन्तिम प्राप्तिकारी हो और उनके निर्णय के विरुद्ध अपील नहीं की जा सकेगी ।

टिप्पणी—जो उम्मीदवार सन् 1960 से पहले तीसरे अवसर का उपयोग कर चुके हैं उन्हें चौथा अवसर नहीं दिया जाएगा ।

(च) यदि कोई उम्मीदवार प्रत्येक विषय में 40% अंक और

कुल मिला कर 45% अंक प्राप्त कर लेता है, तो वह उत्तीर्ण समझा जाएगा वशतें कि उसने दूसरे और चौथे पर्व में अलग-अलग कम से कम 40% अंक प्राप्त किये हों । जो उम्मीदवार पहले और दूसरे पर्व में जिनसे एक ही विषय बनता है, अलग-अलग 40% अंक प्राप्त कर लेता है और

(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 sit 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 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 aggregate in either of the subjects, will not be admissible to the examination.

(g) The examination will not be admissible to those candidates who obtained 40 per cent marks in each of the papers I and II, but fail in either of the subjects.

इन दोनों पर्वों में कुल मिलाकर 60% अंक प्राप्त कर लेता है परन्तु इससे दो पर्वों में से किसी एक में अपना कुल जोड़ में असफल रह जाता है उसे अगली दो परीक्षाओं में किर से इन दो पर्वों में बैठता नहीं पड़ेगा। इसी प्रकार यदि कोई उम्मीदवार तीसरे और चौथे पर्वों में जिससे इससा विषय बनता है अलग-अलग 40% अंक प्राप्त कर लेता है और इन दोनों पर्वों में कुल मिलाकर 60% अंक प्राप्त कर लेता है तो उसे भी अगली दो परीक्षाओं में फिर से इन पर्वों में बैठना नहीं पड़ेगा। कोई भी उम्मीदवार जो किसी भी विषय में परीक्षा देने से छूट भास्त कर लेता है उसे विशेष परीक्षा के बाद दो परीक्षाओं में बैठने की अनुमति दे दी जाए। चाहे वरीयता के आधार पर उस परीक्षा के लिए निर्धारित स्थानों की संख्या से पहुँच गुणा संख्या की सीमा में उसका नाम न आता हो। ऐसे उम्मीदवारों को उस सीमा से ऊपर भी अनुमति दे दी जाए यदि उनके नाम उस सीमा में न आते हों। यदि कोई उम्मीदवार छूट मिलने पर भी आगती एक या दोनों परीक्षाओं में नहीं बैठता तो वह समझा जाएगा कि उसने इस प्रयोजन के लिए मिलने वाले अवसर या अवसरों का लाभ उठा लिया है। किसी भी विषय में दो गई छूट का लाभ तभी उठाया जा सकता है जब उम्मीदवार ऊपर के उप-नियम (क), ( और (ड) के अन्तर्गत परीक्षा में बैठने का हकदार हो।

(छ) परीक्षा-स्थल तक आने-जाने का यात्रा-भत्ता केरल में उम्मीदवारों को ही दिया जाएगा।

274. नीचे लिखी परिस्थितियों में सर्किल अध्यक्ष, लेखापाल परीक्षा पास किसी कर्मचारी को लेखापाल या सहायक लेखापाल के रूप में नियोजित किए जाने से मना कर सकता है:—

other two papers or in the aggregate will be exempted from appearing in those two papers to 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. Any candidate who gets an exemption from appearing in any subject may be allowed to appear in two subsequent examinations to be held after the particular examination wherein he qualifies for exemption. —not—withstanding the fact that by seniority he may not come within the limit of 15 times the number of vacancies prescribed for that examination. Such candidates may be allowed over and above their limit if their names do not come within the limit. 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 (a), (b) and (c).

(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:—

## Vacancy position and pool of qualified candidates available in Division/Units

S. No.	Name of the Division	No. of Vacancies reported	Pool of Qualified Candidates
1	Delhi East Division	0	2
2	New Delhi West Division	0	0
3	New Delhi Central Division	0	2
4	Delhi North Division	4	0
5	New Delhi South Division	0	0
6	New Delhi South West Division	5	0
7	New Delhi GPO	0	2
8	Delhi GPO	2	0
9	New Delhi Sorting Division	0	4
10	Delhi Sorting Division	0	11
11	Airmail Stg. Division	0	3
12	FPO	0	1
13	Circle Office	0	0
<b>Total</b>		<b>11</b>	



*(Raj)*  
04/02/2026

सहायक निदेशक (भर्ती)  
Assistant Director (Recrt.)  
कार्यालय मुख्य पोस्टमार्टर जनरल  
O/o Chief Postmaster General  
दिल्ली परिमंडल, नई दिल्ली-110001  
Delhi Circle, New Delhi-110001

## Annexure-IV

Name of Division/Unit:								
List of recommended/Provisionally recommended candidates to be appeared in PO& RMS Accountant Examination to be held on 08.03.2026								
S.No	Name of Candidate	Category	Sub Category	Whether Completed in P/A/SA three years (Yes/No), if Cadre on last date of receipt of applications (Yes/No)	Exemption in Paper-I granted (Yes/No), if yes then intimate	Exemption in Paper-II granted (Yes/No), if yes then intimate	Number of chances already availed	Whether Disc/Vig case pending/ Contemplated (Yes/No)

\*\* Please use Palatino Linotype font with font size 11

Signature & Stamp of Divisional Head/Unit Head