

**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:-

S.No	Activity	Date of effect	Timings
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 :

Category	Paper-I (100 Marks)	Paper-II (100 Marks)	Aggregate
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.

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

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)

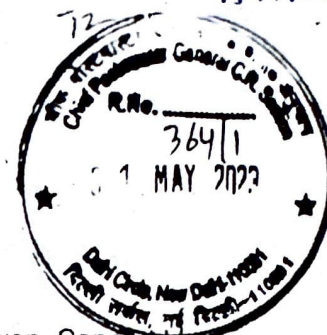
3. Recommended/Not recommended/Provisional recommended:-  
(Reasons for non-recommendation/ Provisional recommendation)

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

To

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

Subject: Pattern and syllabus of for 'PO & RMS Accountant Examination'.

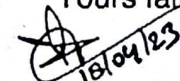
Madam/Sir,

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,

  
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.



## 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:

PO and RMS Accountant Exam Syllabus	
PO and RMS Accountant Exam Paper I (with Books) 3 hours 100 marks	
Part-I	
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
Part-II	
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)

*[Signature]*  
10/04/23

Cont....



**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, <b>Central Government Health Insurance Scheme</b> , HBA, LTC & Group Insurance Scheme |
| 4 | Procurement of Goods & Services (GFR, Handbook on GeM)   |

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*(Signature)*  
18/11/23



दियेगी 2. दोनों लाइनों के बीच 50-50 के आधार पर पदों 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 कर्मचारियों से सरियता के आधार पर की जाती है जब कि अयोग्य व्यक्तियों को अस्वीकृत कर दिया जाता है। प्रत्येक पांच रिक्त स्थानों में से पहले चार स्थान निम्न चुनाव पदक्रम श्रेणी (सामान्य लाइन) के कर्मचारियों में से भरे जाएंगे और पांचवां निम्न चुनाव पदक्रम लेखापालों में से भरा जाएगा। यदि समय के रिक्त स्थानों को जो कि एक महीने से अधिक के न हों, उपरोक्त नियम 50 में से भरा जाता है और ऐसे छोड़े समय के स्थानों को जो एक महीने से चार महीने तक भी अवधि के हों, उसी वर्ग के कर्मचारियों से भरा जाता है जिस वर्ग के कर्मचारियों के कारण संबंधित स्थान खाली हुआ हो।

### डाकघर/रेल डाक सहायक अधीक्षक

272-ग. डाकघरों के सहायक अधीक्षकों और रेल डाक व्यवस्था के सहायक अधीक्षकों के पद, जिनमें संचालक कार्यालयों के छंटवाई सहायक अधीक्षक भी शामिल हैं, अलग संवर्ग (काडर) में आते हैं और ये पद उच्च श्रेणी के व्यक्तियों के लिए निरीक्षणों में से वरिष्ठता-व्यवस्था के आधार पर भरे जाते हैं।

### डाकघर और रेल डाक लेखापालों की नियुक्ति के लिए परीक्षा

273. डाकघरों और रेल डाक व्यवस्था के लिए लेखापालों की एक सुयोग्य श्रेणी प्राप्त करने के वास्ते संचालक में पर्याप्त स्थान खाली होने की दशा में प्रत्येक वर्ष मई के महीने में नीचे निर्धारित की गई शर्तों के अनुसार एक परीक्षा ली जायेगी :—

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 Railway 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 unfit. 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 month's 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.

### 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) डाकघर और रेल डाक व्यवस्था के निम्नलिखित कर्मचारी इस परीक्षा में बैठने के हकदार हैं :—

(i) ऐसे सभी क्लर्क और छंटाईकार जिन्होंने आवेदनपत्र प्राप्त होने के लिए निर्धारित अन्तिम तारीख को क्लर्क या छंटाईकार के रूप में 3 वर्ष की लगातार सेवा कर ली हो और जो उस तारीख से पहले स्थायी या स्थायीवत घोषित किए जा चुके हों और जिनका पिछले तीन वर्ष का लगातार अच्छा सेवा बृत्त हो;

(ii) ऐसे सभी स्थायी और स्थायीवत विभागीय कर्मचारी जो आवेदनपत्र प्राप्त होने के लिए निर्धारित अन्तिम तारीख से तुरन्त पहले पड़ने वाली पहली जुलाई को कम से कम 3 वर्ष से स्थानापन्न रूप से क्लर्क/छंटाईकार के रूप में काम कर रहे हों और जो पक्का होने या स्थायीवत होने के लिए निर्धारित विभागीय परीक्षा जहां कहीं निर्धारित हों और जिनका पिछले तीन वर्ष का लगातार अच्छा सेवा बृत्त हो पास कर चुके हों।

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

(ख) परीक्षा में बैठने के लिए चुने जाने वाले उम्मीदवारों की संख्या रिक्त स्थानों की संख्या का पंद्रह 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 Postmaster, as the case may be who will submit them with their recommendations 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.



273] अराज्यवर्तित अधिकारी—राज्य और रेल शाक व्यवस्था [अध्याय VIII]

- (ग) जैसा कि अधोक्षित है यह परीक्षा सर्किल अध्यायों द्वारा निर्धारित केन्द्रों में ही जाएगी। ये केन्द्र आमतौर पर मंडल अधीक्षकों में मुख्यालयों में होंगे।
- (घ) प्रत्येक महानिदेशक द्वारा चुने गए अधिकारी या अधिकारियों द्वारा तैयार किये जाएंगे और जहाँ के द्वारा इनका मूल्यांकन किया जाएगा।
- (ङ) सामान्यतः प्रत्येक उम्मीदवार को परीक्षा में बैठने के तीन अवसर दिए जाएंगे। इसके अतिरिक्त उसे एक चौथा अवसर भी दिया जाएगा बशर्ते कि उसने तीसरे अवसर में कुल मिलाकर कम से कम 35% अंक प्राप्त किये हों। यदि परीक्षा में बैठने की अनुमति 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 इसकी पुष्टि में उपयुक्त डाक्टरों प्रमाणपत्र दिया गया हो अथवा किसी ऐसे कारण से हो जिस पर उम्मीदवार या कोई अन्य न्यायिक अधिकारी इस मामले में न्यायिक न्याय का प्रयोग कर सकते हैं। इस संबंध में सर्किल अध्याय अन्तिम प्राधिकारी है 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 बशर्ते कि उसने दूसरे और चौथे पर्व में अलग-अलग क्रम से कम 40% अंक प्राप्त किये हों। जो उम्मीदवार पहले और दूसरे पर्वों में जिनसे एक ही विषय बनता है, अलग-अलग 40% अंक प्राप्त कर लेता है और

Chap. VIII] NON-GAZETTED OFFICERS—P.O. & R.M.S.

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- (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 85 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



- इन दोनों पत्रों में कुल मिलाकर 60% अंक प्राप्त कर लेता है परन्तु दूसरे दो पत्रों में से किसी एक में अथवा कुल जोड़ में असफल रह जाता है उसे अगली दो परीक्षाओं में फिर से इन दो पत्रों में बैठना नहीं पड़ेगा। इसी प्रकार यदि कोई उम्मीदवार तीसरे और चौथे पत्रों में जिससे दूसरा विषय बनता है अलग-अलग 40% अंक प्राप्त कर लेता है और इन दोनों पत्रों में कुल मिलाकर 60% अंक प्राप्त कर लेता है तो उसे भी अगली दो परीक्षाओं में फिर से इन पत्रों में बैठना नहीं पड़ेगा। कोई भी उम्मीदवार जो किसी भी विषय में परीक्षा देने से छूट प्राप्त कर लेता है उसे विशेष परीक्षा के बाद दो परीक्षाओं में बैठने की अनुमति दे दी जाए। चाहे बरीयता के आश्चर्य पर उस परीक्षा के लिए निर्धारित स्थानों की संख्या से पंद्रह 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 अगली एक या दोनों परीक्षाओं में नहीं बैठता तो यह समझा जाएगा कि उसने इस प्रयोजन के लिए मिलने वाले अवसर या अवसरों का लाभ उठा लिया है। किसी भी विषय में दो गद्दे छूट का लाभ तभी उठाया जा सकता है जब उम्मीदवार ऊपर के उप-नियम (क), (ख) और (ङ) के अन्तर्गत परीक्षा में बैठने का हकदार हो।
- (ख) परीक्षा-स्थल तक आने-जाने का यात्रा-भत्ता केवल उम्मीदवारों को ही दिया जाएगा।

274. नीचे लिखी परिस्थितियों में सफल अभ्यक्ष 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>	

*(Signature)*  
04/02/2026

सहायक निदेशक (भर्ती)  
Assistant Director (Recrt.)  
कार्यालय मुख्य पोस्टमास्टर 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 three years in PA/SA Cadre on last date of receipt of applications (Yes/No)	Exemption in Paper-I granted (Yes/No), if yes then intimate year of exam	Exemption in Paper-II granted (Yes/No), if yes then intimate year of exam	Number of chances already availed	Whether Disc/Vig case pending/ Contemplated (Yes/No)	Language preferred by the candidate (English/Hindi)	Whether Recommended (Yes/NO)

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

Signature & Stamp of Divisional Head/Unit Head