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5. **Eligibility Conditions :**

As per Rule 273 of Postal Manual Volume-IV, all Postal Assistants/Sorting Assistants having not less than three years of continuous service as Postal Assistants/Sorting Assistants on the last date fixed for the receipt of application and have been declared permanent or quasi permanent before date and have a consistently good record of services for the preceding three years are eligible to apply for the examination. PA (SBCO), PA (CO/RO) & LSG officials are not eligible to apply for the said examination in accordance with Directorate letter No. 8-1/2016-SPB-II dated 19.02.2019.

6. In accordance with the instructions contained in Directorate's letter No. 9-9/81-SPB-II dated 15.05.1991, the following points may be taken into account while allowing the candidates to appear for the said examination.

- (i) In case qualified officials are available in a particular Division but the vacancy is 'Nil' the exam will be held for the Circle but the officials of that Division cannot be allowed to appear in the examination.
- (ii) In case, in a Division the vacancy is 'Nil' and no qualified officials are available, the examination will be held for a single token vacancy.

7. Divisional Heads are requested to check/ensure the availability of qualified accountants/vacancy position in Division, before permitting the candidates to appear for the said examination and issue hall permits. As per information received from Divisions, the consolidated tentative vacancy position is enclosed as **Annexure-IV**.

8. Eligible willing candidates may submit their applications to the appropriate authority before the prescribed date.

9. It may be ensured that this notification is circulated among all eligible officials including those on leave/deputation /foreign service training etc.

10. The cases of candidates who have obtained exemption in any of the papers in two earlier examinations will be regulated under Directorate instructions contained in letter No. 9-2/89-SPB-II dated 17.01.1990.

11. The last date for submission of duly filled applications by eligible candidates to the Division/Units is **01.10.2026**. Officials should submit their applications to their Divisional/Unit Head in the prescribed proforma (**Annexure-I**).

12. On receipt of the same at Division/Unit, the forwarding authorities should carefully scrutinize the application of each candidate to ensure that the official fulfils the prescribed eligibility conditions.

13. Divisions under RO Berhampur / Sambalpur may submit their applications through the respective Regional Offices. The information furnished in the prescribed application forms by the candidates should be thoroughly checked up and verified with reference to their PF, Service Book or any other relevant records and then forwarded to Circle Office along with the prescribed proforma report in **Annexure-III (Excel Sheet)**. Besides the above, while forwarding the applications, you are requested to furnish a certificate in the prescribed form as mentioned in the bottom of each application. The seniority position of the PA/SA as per up-to-

Contd. to Page-3

date Circle/Division gradation list of such officials may be furnished in the proforma report.

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14. Circle Office will intimate the details of candidates permitted/not permitted to appear the examination on or before 23.10.2026 and make arrangements for issue of the Hall permits to the candidates accordingly through Divisions/Units. The Roll Numbers will be assigned by Circle Office.

15. The applicants should enclose two passport size photographs with their application form. While forwarding the applications with proforma report, the photo affixed on the application form should be duly attested by the Divisional / Unit Head and other photo should be retained at Divisional/ Unit level itself for issuing Hall Permits.

16. All the applications received at Division/Unit level should be duly date stamped and should be sent together with proforma report.

17. After the receipt of approval from Circle Office, the Divisional / Unit Heads will issue Hall Permits. It should be ensured that the photo is affixed on the Hall Permit and is duly attested by Divisional/Unit Heads before dispatching it to the candidates. The schedule of activity as furnished above may be strictly adhered to.

18. Any applications not submitted in the prescribed form, not properly filled in by the candidates, not properly checked and verified by the Divisional/Unit Heads and not submitted in due time, are liable to be rejected at their risk.

19. This notification may be given wider publicity among all eligible employees in Divisions/Units.

20. This is issued with the approval of the Competent Authority.

Encl: Annexure-I, Annexure-II , Annexure – III & Annexure-IV.

Digitally signed by
Gajendra Prasad Kar
Date: 08-09-2026
15:14:00

(ग. प्र. कर) / (G.P. Kar)

सहायक निदेशक (भर्ती) / **Asst. Director (RE)**

मुख्य पोस्टमास्टर जनरल का कार्यालय, ओडिशा परिमंडल

O/o the Chief Postmaster General, Odisha Circle

भुवनेश्वर – ७५१००१ / **Bhubaneswar-751001**

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Copy for information and necessary action to :-

1. The General Manager, CEPT, Mysuru.
2. The Director (DE), Dak Bhawan, Sansad Marg, New Delhi - 110001.
3. The Director of Accounts (Postal), Mahanadi Vihar, Cuttack.
4. All Group Officers of Circle Office, Bhubaneswar.
5. The Asst. Director (TO), Circle Office, Bhubaneswar. It is requested to upload the notification on Odisha Circle web portal.
6. The Circle Secretaries of recognised Service Unions/ Associations in Odisha Circle.
7. Office Copy/Spare.

-sd-

सहायक निदेशक (भर्ती) / **Asst. Director (RE)**
मुख्य पोस्टमास्टर जनरल का कार्यालय, ओडिशा परिमंडल
O/o the Chief Postmaster General, Odisha Circle
भुवनेश्वर – ७५१००१ / **Bhubaneswar-751001**

**APPLICATION FORM FOR PO / RMS ACCOUNTANT EXAMINATION FOR THE
YEAR 2026**

Two copies of
passport size
photos to be
affixed

(To be filled in by the candidate)

1.	Full name of the candidate (In Block Letter)	
2.	Present appointment held (Mention PA/SA)	
3.	Office to which attached (In case working on deputation the present & parent designation should be mentioned)	
4.	Community (Mention whether SC/ST/PwBD)	
5.	Date of entry in to Government Service	
6.	Date from which continuously working in Postal Assistant/ Sorting Assistant Cadre	
7.	Whether declared permanent (If so, the date of permanency may be furnished)	
8.	Length of service in PA/SA cadre as on the last date fixed for the receipt of the application, i.e 01.10.2026 .	
9.	No. of chance (s) already availed by you with Roll Number and year of Examination.	
10.	State if you have applied for withdrawal of application in any Examination year (If so, particulars of Roll Number and year of Examination should be furnished)	
11.	State if permission was granted in any examination year for withdrawal of application (If so, particulars of Circle Office letter granting withdrawal of application may be furnished along with Roll Number & year of Examination)	

12.	State whether this is the 1 st /2 nd /3 rd /4 th chance	
13.	Serial Number in the Circle/Division Gradation List of PA/SA as the case may be	
14.	Whether desire to answer in Hindi/English/Odia.	

I, Shri/ Smt/ Kumari _____ do hereby declare that the particulars furnished by me in this application form are all true.

Station : _____

Date : _____

Signature of the candidate

(To be filled in by the Head of the Office or the Controlling Officer concerned)

1.	Has the candidate possessed good record of service for preceding 3(three) years?	
2.	Have you verified the correctness of the entries made against item No. 1 to 13 above ?	
3.	Is the candidate appearing for the 1 st /2 nd /3 rd / or 4 th time ?	
4.	Specific recommendations or otherwise on the following form :	

Certified that the particulars furnished by Shri/ Smt/Kumari -----
----- have been checked and verified with reference to the relevant records and found those all correct. The official is eligible/ not eligible to take up the PO/RMS Accountant Examination to be held on **01.11.2026** and as such he/she is recommended/ not recommended for the same (strike out which is not applicable).

Signature of Head of the Office
(With Name, Designation & Seal)

NB: In case any application is not recommended, the reasons to the same may be stated.

RE (45)



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

शा.च.र.म.न.
26/4/23

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.

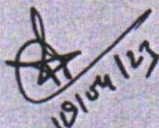
Pattern and Syllabus of Examination for PO & RMS Accountant.

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 1/3rd theoretical and 2/3rd 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)


10/04/23

Cont....

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)	

[Signature]
18/11/23



[Signature]

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

AD CRE)
RE-D

Dak Bhawan, New Sansad Marg,
New Delhi – 110001
Dated 28th April, 2026

To

All Heads of Postal Circles

Subject: Grant of qualifying marks to PwBD candidates at par with SC/ST in PO & RMS Accountant Examination – regarding.

Sir/Madam,

I am directed to say that the syllabus for PO & RMS examination issued vide Directorate letter No. 9-2/89-SPB-II dated 10.11.1989 & 17.01.1990 was revised due to lots of changes / modifications in Postal Manuals, FHBs, POLI Rules etc. However, no changes were made in pattern of examination. And as per then existing pattern of the Examination circulated vide letter dated 10.11.1989 "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."

2. Representations were being received for revision of qualifying marks for PwBD candidates at par with SC/ST employees.
3. In view of above, pattern of the PO & RMS Accounts Examination has been examined in accordance with DoPT guidelines and in consultation with Reservation Cell of the Department. It has now been decided to revise the qualifying marks for PwBD candidates in PO & RMS Accountant Examination from 45% to 38% in each paper and from 50% to 43% in aggregate. at par with SC/ST candidates to bring uniformity and fairness across the Departmental Examinations.
4. All Postal Circles are requested to take necessary action in the matter.
5. This issues with the approval of Competent Authority.

Yours sincerely,
Digitally signed by
Vinod Kumar
Date: 28-04-2026
15:33:52(Vinod Kumar)

Assistant Director General (SPN)

Division/Unit: _____

PROFORMA REPORT FOR FORWARDING THE APPLICATION FOR PO/RMS ACCOUNTANT EXAMINATION SCHEDULED TO BE HELD ON 01.11.2026

[illegible]