

AAO REVISED SYLLABUS DATED 15.02.2022

Paper I Financial Rules and Procedures and Book-Keeping

SI No.	Topic	Chapter
1	General Financial Rules, 2017	Chapter 1- Introduction Chapter 2- General System of Financial Management Chapter 3- Budget Formulation and Implementation Chapter 6- Procurement of Goods and Services Chapter 8- Contract Management
2	Postal FHB Volume-I 2022	Chapter II- General Principles and Rules Chapter III- General Outlines of the Systems of Accounts Chapter IV- Relations with Audit Chapter V- Cash Chapter VIII- Pay and allowances General Rules Chapter IX- Establishment Chapter X - Contingent Charges Chapter XII-Loans and Advances to Government Servant Chapter XVI- General Provident Fund
3	Accounting Principles / Book Keeping	Preparation of Trial Balance Preparation and Analysis of P & L Account Preparation and Analysis of Balance Sheet Provision for Bad Debts / Depreciation / Reserves / Provisions Bank Reconciliation Statement Receipts and Payments Account Income and Expenditure Account Single Entry Correction of Errors
4	Government . Accounting Rules 1990 (Revised Edition)	

Paper II Service Rules

SI No.	Topic	Chapter
1	FR SR Part –I General Rules	Chapter II- Definition Chapter III- General Conditions of Service Chapter IV- Pay Chapter VIII- Dismissal, Removal and Suspension Appendix 3 - Delegation made under Fundamental Rules Appendix 10 - CCS (Joining Time) Rules, 1979
2	FR SR Part –II Travelling Allowances	Chapter I- Grades of Government Servants Chapter II- Different kinds of TA Chapter III- T.A. admissible for different classes of journey Chapter VI- Controlling Officers
3	FR SR Part –III Leave Rules	Chapter I- Preliminary Chapter II- General Conditions Chapter IV- Kinds of leave due and admissible Chapter V- Special kinds of leave other than study leave

4	CCS (Pension) Rules, 2021	Chapter I- Preliminary Chapter II- General Conditions Chapter III- Qualifying Service Chapter IV- Emoluments and Average Emoluments Chapter V- Classes of pensions and conditions governing their grant Chapter VI- Premature Retirement and Voluntary Retirement Chapter VII-Regulation of Pension and Gratuity Chapter VIII- Family Pension Chapter IX- Dearness Relief Chapter X- Determination and Authorization of Amounts of Pension and Gratuity Chapter XI- Determination and Authorization of Amounts of Family Pension and Death Gratuity in respect of a Government servant who dies or goes missing while in service Chapter XII- Sanction of Family Pension and Residuary Gratuity in respect of deceased or missing pensioners or family pensioner Chapter XIII- Payment of Pensions Chapter XIV- Miscellaneous Appendix 1- CCS (Commutation of Pension) Rules, 1981
5	General Provident Fund (Central Services) Rules, 1960	Chapter I- Short title and commencement Chapter II- Definitions Chapter IV- Conditions of eligibility Chapter V- Nominations Chapter VI- Subscriber's Account Chapter VII- Conditions of subscriptions Chapter VIII- Rates of subscriptions Chapter XII- Advances from the Fund Chapter XV- Withdrawals from the Fund Chapter XVI- Conditions of withdrawals Chapter XVI-A - Conversion of an advance into a withdrawal Chapter XXXI- Final withdrawal of accumulation in the Fund Chapter XXXII- Retirement of subscriber Chapter XXXIII- Procedure on death of a subscriber Chapter XXXIV- Manner of payment of amount in the Fund Chapter XXXIX- Annual statement of amounts to be supplied to subscriber
6	Children Educational Assistance Rules	
7	Leave Travel Concession Rules	
8	CCS (CCA) Rules	Chapter I Part III - Appointing Authority Part IV -Suspension Part V-Penalties and Disciplinary Authorities Part VI -Procedure for imposing penalties Part VII -Appeals Part VIII -Revision and Review Chapter II- Suspension – A Digest Chapter III- Suspension – General Orders Chapter IV-Suspension – Entitlements Chapter VII-Unauthorized Absence Chapter XV-Orders regarding grant of T.A. to various persons during disciplinary proceedings
9	CCS (Conduct)	Definition General

	Rules	Prohibition of sexual harassment of working women Joining of Association by Government servants Demonstration and strikes Criticism of Government Private trade or employment Investments, lending and borrowing Insolvency and habitual indebtedness Movable, immovable and valuable property Restriction regarding marriage Consumption of intoxicating drinks and drugs The Prevention of Corruption Act, 1988
10	RTI Act 2005	Knowledge of various provisions of RTI Act, 2005
11	Constitution of India	General Principles of Natural Justice (Preamble to Constitution of India, Article 14, 21, 22, 32, 226, 227, 311)

Paper III Postal Accounts

SI No.	Topic	Chapter
1	Postal Accounts Manual Volume-I	Chapter I Definition and General Systems of Accounts Chapter II Organization and Control Chapter III Postal Accounts Work Chapter IV Compilation of Accounts Chapter V Remittance Chapter VI Account Current Section Chapter VII Transfer Entries, Journal and Ledger Chapter IX Budget and Budgetary Control Chapter X Capital Accounts Chapter XI Principle & Procedures regarding Expense Coverage Ratio Chapter XIII Pension Chapter XV General Provident Fund Chapter XVIII Internal Audit Chapter XXI Premium Product Services – Checks & Balances Chapter XXII Remotely Managed Franking System Chapter XXIV Postal Life Insurance and Rural Postal Life Insurance Chapter XXV Western Union International Money Transfer Chapter XXVI India Post Payment Bank Appendix I to IV
2	Postal Accounts Manual Volume II	Chapter I Electronic Money Orders, Foreign Money Orders, Value Payable Money Orders Chapter II Postal Office Cash Certificates Chapter III Indian Postal Orders, e-Indian Postal Orders Chapter VI Savings Bank (Para 6.01 to 6.13) Chapter VIII Custom Duty Chapter IX Goods and Service Tax-DOP perspective Chapter X India Post Passenger Reservation System
3	Appendix –V to Postal Accounts Manual Volume I	
4	Delegation of Financial Power Rules, 2024	
5	Schedule of Financial Powers of Head of Circle, Regional PMGs, SSPOs/SPOs	
6	FHB Volume II	Chapter II- Supply of Stamps

	2022	Chapter III- Revenue Receipts Chapter IV -Post office Accounts Chapter V -Railway Mail Service Accounts Chapter VII - Pension Payments
7	Manual of Internal Audit Questionnaire	Chapter I- Postal and RMS units Chapter II- Circle office and Regional Offices Chapter III- Postal Stores Depot Chapter V- Postal Life Insurance Chapter XII- Civil & Electrical Wing

Part IV Telecom Account USOF and Taxation

SI No.	Topic	Chapter
1	License Agreements and NIA	i) Financial Conditions of various License Agreements ii) Provision regarding Spectrum Usage Charges & Bank Guarantees in NIA 2010 and onwards iii) Reconciliation of revenue shown in AGR (Adjusted Gross Revenue) and P & L Account
2	USOF	i) Schemes sponsored by USOF ii) Financial conditions in various agreements
3	GST	i) Provision for registration under GST Act ii) Requirement of Monthly / Quarterly return under GST Act iii) Time line for depositing amount due under GST Act
4	Income Tax	i) Provision of Income Tax on salaried employees (including pensioners) ii) Provision of TDS on salaried employees (including pensioners) iii) Monthly / Quarterly / Annual Returns to be submitted by DDOs under Income Tax Act iv) Admissible deduction to be allowed by DDO to salaried employees (including pensioners)
5	National Pension System	

Paper V Logical, Analytical & Quantitative Abilities and Language Skills Syllabus Content:

SI No.	Topic	Chapter
Part A Logical, Analytical & Quantitative Abilities		
1	Data Interpretation	(i) Data Tables (ii) Linear Graphs (iii) Pie Charts (iv) Bar Charts (v) Venn Diagram
2	Quantitative ability	(i) Number Systems (ii) Decimal and Fractions (iii) Simple Equation (iv) Ratio – Proportion Variation

		(v) Percentage (vi) Profit and Loss (vii) Simple Interest and Compound Interest (viii) Average / Weighted Average (ix) Discount (x) Time and Work
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Part B Language Skills – English		
1	Verbal and Reading Abilities	(i) Verbal Reasoning (ii) Sentence corrections (iii) Idioms and phrases (iv) Grammar Applications (v) Antonyms (vi) Synonyms (vii) Vocabulary (viii) Arranging the sentence in order (ix) Comprehension of passage
2	Drafting and Writing Abilities	(i) Precis of any topic (ii) Drafting official letter (iii) Preparation of Office Note

Paper VI Information Technology

Sl No.	Topic	Chapter
1	Introduction to Windows 11	(1) What is an operating system and basics of Window 11? (2) The User Interface (a) Using Mouse and Moving Icons on the screen (b) The My Computer Icon (c) The Recycle Bin (d) Status Bar, Start and Menu & Menu-selection (e) Running an Application (f) Windows Explorer Viewing of File, Folders and Directories (g) Creating and Renaming of files and folders (h) Opening and closing of different Windows. (3) Windows 11 Setting (a) Control Panels (b) Concept of menu Using Help (4) Advanced features in Windows 11 (a) Using right Button of the Mouse (b) Creating Short cuts (c) Basics of Window Setup (d) Notepad
2	Word Processor / Word	(1) Word Processing Basic (a) An Introduction to Word Processing (b) Opening Word processing Package (c) The Menu Bar (d) Using the Help (e) Using the Icons below menu bar

		<ul style="list-style-type: none"> (2) Opening Documents and Closing documents <ul style="list-style-type: none"> (a) Opening Documents (b) Save and Save as (c) Page Setup (d) Printing of Documents (e) Display/Hiding of Paragraph Marks and Inter Word Space (3) Moving Around in a Documents <ul style="list-style-type: none"> (a) Scrolling the Documents (b) Scrolling the line/paragraph (c) Fast Scrolling and Moving Pages (4) Using a Document / Help Wizard (5) Text Creation and Manipulation <ul style="list-style-type: none"> (a) Paragraph and Tab Setting (b) Text Selection (c) Cut, Copy and Paste (d) Font and Size selection (e) Bold, Italic and Underline (f) Alignment of Text: Center, Left, Right and Justify. (6) Formatting the Text <ul style="list-style-type: none"> (a) Changing Font, Size and Colour (b) Paragraph indenting (c) Bullets and Numbering (d) Use of Tab and Tab setting (e) Changing case (7) Handling Multiple Documents <ul style="list-style-type: none"> (a) Opening and closing of Multiple documents (b) Cut, Copy and Paste across the documents (c) Saving of Clip boards (8) Table Manipulation <ul style="list-style-type: none"> (a) Concept of table: Rows Columns and Cells (b) Draw Table (c) Changing Cell Width and Height (d) Alignment of Text in Cell (e) Copying of cell (f) Delete / insertion of row and columns (g) Borders for Table (9) Printing <ul style="list-style-type: none"> (a) Printing (b) Print Preview (c) Print a selected page
3	Spreadsheet / Excel	<ul style="list-style-type: none"> (1) Elements of Electronics Spread Sheet <ul style="list-style-type: none"> (a) Application/usage of Electronic Spread Sheet (b) Opening of Spread Sheet (c) The menu bar (d) Creation of cells and addressing of cells (e) Cell inputting (2) Manipulation of Cells <ul style="list-style-type: none"> (a) Enter text numbers and dates (b) Enter texts numbers and dates (c) Creation of tables (d) Cell Height and Widths (3) Providing Formulas

		<ul style="list-style-type: none"> (a) Using basic functions/formalism a cell (b) Sum () function (c) Average (d) Percentage <p>(4) Spread sheets for Small accountings</p> <ul style="list-style-type: none"> (a) Maintaining invoices/budgets (b) Totaling of Various transactions
4	Presentation / Power Point	<ul style="list-style-type: none"> (1) Basic <ul style="list-style-type: none"> (a) Using Power Point (b) Opening a Power Point Presentation (c) Using Wizard for creating a presentation (2) Creation of Presentation <ul style="list-style-type: none"> (a) Title (b) Text Creation (c) Fonts and Sizes (d) Bullets and indenting (e) Moving to Next Slide (3) Preparation of Slides <ul style="list-style-type: none"> (a) Selection of type of Slides (b) Importing text from word documents (c) Moving to next Slide (d) The Slide manager (4) Providing aesthetics <ul style="list-style-type: none"> (a) Slide Designs (b) Background and Text colors (c) Making your own slide format (d) Footnotes and slide numbering (5) Slide Manipulation and Slide Show (6) Presentation of the Slides <ul style="list-style-type: none"> (a) Using the Slide Show (b) Printing the Slides and Handouts (c) Slide Sorter (d) Title Sorter (7) Inserting and Formatting Tables (8) Inserting and Formatting Charts (9) Inserting and Formatting Media (10) Inserting and Formatting Images (11) Applying Transitions and animations (12) Applying Transitions between Slides (13) Animating Slide Contents and Setting Time for Transitions and Animations
6	eMail	<ul style="list-style-type: none"> (1) Basic of electronic mail <ul style="list-style-type: none"> (a) What is an Electronic mail (b) E-mail addressing (c) Mailbox: Inbox and outbox (2) Using E-mails <ul style="list-style-type: none"> (a) Viewing an email (b) Sending an E mail (c) Saving mails (d) Sending same mail to various users (3) Document handling <ul style="list-style-type: none"> (a) Sending soft copy as attachment (b) Enclosures to E-Mail (c) Sending a Portion of document as e-mail

