

UPSC EPFO EO/AO Syllabus 2026

Union Public Service Commission — Enforcement Officer-cum-Accounts Officer, Employees' Provident Fund Organisation

Vacancies	Announced periodically for Enforcement Officer-cum-Accounts Officer posts in EPFO
Age Limit	Up to 30 years (relaxation per government norms for reserved categories)
Qualification	Bachelor's degree from a recognised university (a degree/diploma in Law, or an MBA/CA/CMA background, is often preferred though not always compulsory — check the specific notification)
Application Fee	■25 (General/OBC candidates). Women and SC/ST/PwBD candidates are exempted.
Official Website	upsc.gov.in
Last Reviewed	9 Mar 2026

Overview

UPSC EPFO EO/AO recruits Enforcement Officer-cum-Accounts Officers for the Employees' Provident Fund Organisation, a role that blends inspection/enforcement duties (checking employer compliance with EPF rules) with accounts and audit responsibilities. Selection is comparatively lean — a single computer-based Recruitment Test covering general studies, quantitative aptitude, reasoning, English, and Indian labour/industrial law and accounting, followed directly by a Personality Test with no separate Mains stage — making it one of the fastest-moving UPSC-conducted recruitment cycles.

What's New in the 2026 Cycle

- Single-stage written test (Recruitment Test) followed directly by an Interview — no separate Mains examination, unlike CSE or ESE.
- Syllabus blends general aptitude with specialised General Accounting Principles and Industrial Relations & Labour Laws content.
- Comparatively low application fee (■25) reflects UPSC's standard fee structure for this recruitment-test category.
- Vacancies and notification frequency are less regular than annual exams — candidates should track UPSC's recruitment notices actively.

Exam Pattern

Recruitment Test (Computer-Based)

Mode: Online, objective MCQ | Duration: 2 hours 15 minutes

Section	Questions	Marks
General English	—	Qualifying
General Studies & Mental Ability	—	Qualifying

General Accounting Principles	—	Qualifying
Industrial Relations & Labour Laws	—	Qualifying
General Science	—	Qualifying
Indian Culture & Freedom Movement	—	Qualifying
Current Events	—	Qualifying
Indian Polity & Economy, incl. Rural Development	—	300

Negative marking: As specified in the current notification (typically 1/3rd mark deducted per wrong answer) | **Nature:** Merit-determining; shortlists candidates for the Interview.

Personality Test (Interview)

Mode: Board interview | Duration: —

Section	Questions	Marks
Personality, technical knowledge & suitability for EPFO service	—	100

Negative marking: Not applicable | **Nature:** Counted for final merit.

UPSC EPFO EO/AO — Detailed Subject-Wise Syllabus

General English

Tests workplace-level English rather than advanced literature — grammar accuracy is the biggest lever.

- Grammar & usage
- Vocabulary
- Comprehension
- Précis and business correspondence basics

General Studies & Mental Ability

Broad aptitude section — consistent practice on reasoning and quantitative basics pays off quickly.

- Reasoning — verbal & non-verbal
- Quantitative aptitude
- Data interpretation
- Current affairs — national & international

General Accounting Principles

Rewards genuine commerce/accounting background — non-commerce candidates should budget extra prep time here.

- Basic accounting concepts & conventions
- Financial statements
- Cost & management accounting basics
- Auditing fundamentals

Industrial Relations & Labour Laws

The most specialised and least 'guessable' section — dedicated study of the EPF Act and related legislation is essential.

- The EPF & Miscellaneous Provisions Act
- Industrial Disputes Act
- Trade Unions Act
- Factories Act & labour welfare legislation
- Social security laws relevant to EPFO's mandate

General Science, Indian Culture & Polity

A broad, lighter-weightage section best covered with a general current-affairs and NCERT-level revision approach.

- General science — physics, chemistry, biology basics
- Indian history, culture & the freedom movement
- Indian polity, economy & rural development

Selection Process

- 1 Recruitment Test — Computer-Based objective examination.
- 2 Personality Test (Interview).
- 3 Final merit based on combined Recruitment Test and Interview marks.

Salary & Job Profile

Enforcement Officer-cum-Accounts Officers are recruited at Pay Level 8 (■47,600 basic) of the 7th CPC matrix, with promotion avenues within EPFO's regional and zonal administrative hierarchy over time, plus Dearness Allowance, HRA and Transport Allowance.

Best Books for Preparation

- Indian Polity — M. Laxmikanth (for General Studies foundation)

- Industrial Relations & Labour Laws — standard commerce/law textbooks
- Financial Accounting — basic commerce-level textbooks (T.S. Grewal or equivalent)
- Lucent's General Knowledge

Previous Cut-off Trends (Approximate)

EPFO EO/AO Recruitment Test cut-offs vary by category and vacancy count each cycle, and since there's no separate Mains stage, the single written test's cut-off effectively decides the Interview shortlist. Always check UPSC's official cut-off release for the specific cycle you're applying to.

Preparation Tips

- Prioritise Industrial Relations & Labour Laws and General Accounting Principles early — these are the least familiar subjects for most general-aptitude candidates and carry real weight.
- Since there's no separate Mains stage, treat the single Recruitment Test with the seriousness of a final selection round, not just a screening step.
- Keep current affairs revision focused on labour policy, social security schemes and EPFO-related news specifically.
- Practise previous EPFO EO/AO papers to calibrate the balance of general-aptitude versus specialised-subject questions.

Exam Day Guidelines

- Carry the e-Admit Card and a valid original photo ID to the test centre.
- Arrive early, since biometric verification is typically required before entry.
- No electronic devices are allowed inside the computer-based test hall.
- For the Interview stage, carry original certificates and any professional qualification documents (Law/CA/CMA/MBA, if applicable) for verification.

Frequently Asked Questions

Is there a separate Mains exam for EPFO EO/AO?

No — EPFO EO/AO has a single Recruitment Test stage followed directly by the Personality Test, unlike UPSC CSE or ESE which have separate Prelims and Mains stages.

What background is preferred for EPFO EO/AO?

A general bachelor's degree is the base eligibility; candidates with backgrounds in Law, Commerce, Accounting or Management often find the specialised subjects more familiar, though it's not always a strict requirement — check the specific notification.

Is there negative marking in the EPFO EO/AO Recruitment Test?

Negative marking is specified in each notification and has typically followed UPSC's standard 1/3rd-mark deduction pattern for objective papers — always confirm against the current notification.

How often is EPFO EO/AO recruitment conducted?

Less regularly than annual exams like CSE or ESE — vacancies and notifications are released periodically based on EPFO's staffing needs.