

भारत संचार निगम लिमिटेड (भारत सरकार का उद्यम) कार्मिक शाखा, निगम कार्यालय चौथा तल, भारत संचार भवन, जनपथ, नई दिल्ली 110001

No. BSNLCO-PERS/15(12)/1/2023-PERS1(Finance)

Dated 1.12.2023

То

All Heads of Telecom Circles/Administrative Units, BSNL.

Subject: Scheme and Syllabus of LICE for promotion from JAO to AO of Finance Stream- replacement in the syllabus of Written Test (Common) thereof.

The undersigned is directed to refer to BSNL CO letter No. BSNLCO-PERS/15(12)/1/2022-PERS1 dated 16.05.2023 (copy enclosed) vide which Scheme and Syllabus of LICE for promotion from JAO to AO of Finance Stream was notified.

2. In order to maintain uniformity in the syllabus of Written Test (Common) paper of major Streams, it has been decided to modify the syllabus of Written Test (Common) for AO grade of Finance Stream already notified vide letter dated 16.05.2023. Accordingly, approval of the competent authority is hereby conveyed for modification of Syllabus of Written Test (Common) for LICE of AO grade (under para 2.2 of letter dated 16.05.2023) as under:

Sl No.	Topic	Topic sub-heading
1	IT Tools	• MS Office: Word, Excel, Power Point
		• E-Office
		• ESS workflows
2		• ERP-SAP processes
		 Fundamentals of Artificial Intelligence(AI)
		• Cyber Security from end user perspective
2	Planning &	BSNL Procurement Manual
	Operation	• GeM, CPP, MSTC
		 Energy Conservation OORJA APP (Project OJAS)
		 BSNL Land Monetization Policy
		BSNL CROP Policy
3	General Admn.	• RTI, PGRMS, Grievance Redressal Mechanism
		Contract Management
		• IPMS
		BSNL CDA Rules
4	Spectrum &	Types of Telecom License
	Licensing	 Basics of USO Framework
		 Spectrum allocated to BSNL
5	TRAI regulations	Basics of TRAI QoS
6	Project	 Project evaluation (Payback/NPV/RoI)
	Management	Project Budgeting and RE/BE
		Project monitoring (CPM/PERT)
		Capitalization, WIP, Depreciation and Scrapping
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2. Accordingly, para 2.2 of Scheme & Syllabus of LICE for promotion from JAO to AO of Finance Stream notified on 16.05.2023 stands superseded to this respect. Other terms and conditions of referred BSNLCO letter No. BSNLCO-PERS/15(12)/1/2022-PERS1 dated 16.05.2023 will remain same.

3. This may be given wide publicity.

This issues with the approval of competent authority.

Encl.: As above.

(जी.पी .विश्नीई/ G.P. Vishnoi) उप महाप्रबंधक(कार्मिक-डीपीसी-एसएम) Dy. General Manager (Pers-DPC-SM)

Copy to:

- 1. PPS to CMD, BSNL.
- 2. PPS to functional Directors of BSNL Board.
- 3. PPS to CVO, BSNL.
- 4. All CGMs/PGMs/Sr. GMs/GMs, BSNL CO.
- 5. All Heads of cadre controlling authorities.
- 6. General Secretary, SNEA/AIGETOA/SEWA.
- 7. OL Section for Hindi version.
- 8. BSNL Intranet portal.

(मूल चंद / Mool Chand) आप्रबंधक (न्यू)

सहायक महाप्रबंधक (कार्मिक नीति) Assistant General Manager (Pers. Policy)

पंजीभारत संचार भवन :और निगमित कार्यालय ., एचमाथुर लेन .सी., जनपथ, नई दिल्ली-110 001 Regd. & Corporate Office: Bharat Sanchar Bhawan, H.C.Mathur Lane, Janpath, New Delhi – 110001 www.bsnl.co.in



भारत संचार निगम लिमिटेड भारत सरकार का उद्यम) कार्मिक शाखा, निगम कार्यालय चौथा तल, भारत संचार भवन, जनपथ, नई दिल्ली

No. BSNLCO-PERS/15(12)/1/2022-PERS1

Dated 16-05-2023

То

All Heads of Telecom Circles/Administrative Units, BSNL

Subject: Scheme and Syllabus of LICE for promotion from AO to CAO of Finance Stream.

The undersigned is directed to enclose herewith the Scheme and Syllabus of LICE for promotion from AO to CAO level of Finance Stream for wide publicity among the executives of BSNL.

Encl' As obove

(जी.पी .विश्नोई/ G.P. VISHNOI) उप महाप्रबंधक)कार्मिक-डीपीसी-एसएम(Dy. General Manager (Pers-DPC-SM)

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(मूल चद Àॉool Chand) सहायक महाप्रबंधक)कार्मिक नीति(Assistant General Manager (Pers. Policy)

Scheme and syllabus for the Limited Internal Competitive Examination (LICE) for promotion to the grade of Chief Accounts Officer (CAO) of Finance Stream

1. Scheme of Examination

1.1. The examination (Computer Based Test – objective type) will consist of two papers as given below:

Paper	Particulars	Maximum Marks	Duration
Written Test (Technical)	(i) Core	50 marks (50 Questions)	150 Minutes
	(ii) Common	50 marks (50 Questions)	
Total	100 marks	(())	
Aptitude Test	One Section	50 marks (50 Questions)	60 Minutes

Note:

(a) The examination will be conducted in one shift comprising Written test (Technical) for 150 minutes and Aptitude Test for 60 minutes.

(b) The examination will be objective type with negative marking. For each correct answer 01 mark will be awarded and for each wrong answer (-)0.25 marks will be awarded.

(c) Minimum qualifying marks in Written Test (Technical) and Aptitude Test put together shall be 40% for OC and 35% for SC/ST and PwBDs if sufficient PwBD candidates are not available on prescribed standards i.e. out of total 150 marks, OC candidate has to obtain minimum 60 marks and SC/ST & PwBD candidates have to obtain minimum 52.50 marks to qualify the examination.

(d) Evaluation of APARs shall be done only in respect of candidates obtaining minimum qualifying marks in Written Test (Technical) and Aptitude Test put together.

(e) Reservation in promotion to PwBD category candidates shall be available as per latest DoPT guidelines.

1.2 Evaluation of APARs

(i) For assessment of APARs and calculating APAR score (No. of years of reckoning APARs and procedure to be followed for incomplete APAR will be as followed in DPC for seniority quota promotion) in respect of executives qualified in written examination, the composition of Assessment Committee will consist of following officers:

PGM/GM (Rectt)	- Chairman
PGM/GM of concerned Cadre	- Member
CLO(SCT)/DGM(SCT)	- Member
DGM(Rectt.)	- Member/Convener
Approving Authority	- Director(HR),BSNL Board

- (ii) The Assessment Committee will assess the APARs in respect of adverse remarks, integrity and score in each of the reckoning APARs. In reckoning <u>APARs</u>, numeric score below 04 in any APAR being considered and/or the <u>adverse remarks and/or doubtful integrity in any of the APARs will render the</u> <u>executive unsuccessful for promotion in that particular LICE</u>, provided that final decision in the matter has been taken by the Competent Authority
- (iii) Where adverse remarks in APAR have already been communicated but the decision of Appellate Authority on the appeal is pending, the result of such executives will be deferred until final decision on the appeal is taken by the competent authority.

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- (iv) While considering the deferred case as above, if the committee finds that adverse remarks are toned down or expunged, it would place him at the appropriate place in the relevant merit list of qualified executives.
- (v) Matter being confidential, Recruitment branch shall be the coordinating Branch for Assessment Committee and cases of incomplete APAR/Adverse remarks/doubtful integrity cases will be dealt by them in coordination with concerned Circle/Cadre authorities, if required.

1.3 Determination of final merit list (Weightage- Written Test 60%, Aptitude Test 20% & APAR 20%):

Score A = 0.6 * Candidate marks in Written Test	
Score B = 0.2 * Candidate marks in Aptitude Test * 2	
Score C = 0.2 * Candidate average APAR score * 10	

Total Score = Score A + Score B + Score C

Final merit list shall be published based on Total Score as per vacancies published for that particular LICE subject to obtaining minimum overall qualifying marks in Total Score.

Qualifying Marks in total score: OC-50%; SC/ST-45% and PwBD-45% if sufficient PwBD candidates are not available on prescribed standards.

2. Syllabus:

2.1 Syllabus for Written Test Technical (Core) - Finance:

S1. No.	Topic	Topic sub heading	Weightage (in %)
1	Accounting	Indian Accounting Standards	5
	standards	Indian Financial Reporting Standards (IFRS)	
		Global Financial Reporting Standards (GFRS)	
2	Advanced	 Preparation of Financial Statements – P&L / BS 	15
	Accounting	 Disclosure of Accounting Policies 	
	12703	Valuation of Inventories	
		Cash Flow Statements	
		Depreciation Accounting	
		Revenue Recognition	
		 Accounting for Fixed Assets 	
		 Merger of Public holding Corporations 	
		Alteration of share capital	
		 Equity shares with differential rights 	
		 Under writing of shares & debentures 	
		Redemption of debentures	
		Buyback of securities	
		Acquisition, amalgamation & reconstruction	
		 Accounting for special transactions 	
		Accounting in Computerized environment SAP	_
3	Taxation	Indirect Tax –	20
-	Rules	 GST Laws, Computation of GST liability 	
		o Tax invoice; Credit / debit notes; e-Way bill;	
		Input Tax credit; GST returns	
		 Levy & collection of CGST and IGST 	
		 Exemption from Tax; Composition Levy 	
		Direct Tax-	
		 Computation of Income 	
		 Aggregation; set off; carry forward of losses 	
		Deductions	
		 Advance tax; TDS; TCS; Self-assessment 	
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4	Cost	Cost elements: preparation of cost sheets	
	accounting	boot oronionico, proparation of cost sheets	15
		 Cost accounting system: material/employee/direct expenses/overheads/ABC analysis 	
		 Process / operation costing Costing of particle posterior 	
		Costing of service sector	
		Cost controls: standard/marginal costing	
5	Financial	Budgetary controls	
5		 Financial management functions & ratios 	15
	Management	 Sources of finance; Lease financing; Cost of capital; 	
		Capital structure decisions; Leverages	
		 Capital investment decisions 	
		 Management of working capital 	
		 Fundamentals of money market 	
6		 Incorporation of companies 	15
	other Laws	 Prospectus and allotment of securities 	
		Share capital & debentures	
		 Declaration and payment of dividend 	
		 Appointment of auditors 	
7	Audit &	Audit concepts	10
	Assurance	 Engagement standards 	
		 Documentations & evidence 	
		 Risk assessment & Internal control 	
		 Fraud and responsibilities of auditor in this regard 	
		 Audit in automated environment 	
		Audit in automated environment Audit report	
8	Telecom	Revenue Assurance	5
5	Billing	Collection	Э
	B		

2.2 Syllabus for Written Test Technical (Common):

1	IT Tools	• MS office: Word, Excel, Power Point	
		• E office: Configuration, Usage and Reports	
		ESS workflows	
2	Planning &	ERP processes	
	Operation	• IPMS	
		• GeM, CPP, MSTC	
		BSNL CDA Rules	
		• Energy Conservation OORJA APP (Project OJAS)	
		Procurement Manual	
3	General Admn.	• RTI, PGRMS, Grievance Redressel Mechanism	
		Contract Management	
4	Spectrum &	Types of Telecom License	
	Licensing	USO Framework	
5	TRAI regulations	• TRAI QoS	
6	Project Management	 Project evaluation (Payback / NPV/Rol) 	
		Project Budgeting and RE/BE	
		Project monitoring (CPM/PERT)	
		 Capitalisation, WIP, Depreciation and Scrapping 	

2.3 Syllabus for Aptitude Test:

Topic	Sub-heading
General Aptitude	 Quantitative Aptitude Reading Comprehension Reasoning Ability

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