



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

To

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 above

(Handwritten signature and date)
16-5-2023

(जी.पी.विश्वनोई/ 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, AIGETOA/SNEA/SEWA.
7. OL Section for Hindi version.
8. BSNL Intranet portal.

(Handwritten signature and date)
16/05/2023

(मूल चंद / Mool 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 APARs, numeric score below 04 in any APAR being considered and/or the adverse remarks and/or doubtful integrity in any of the APARs will render the executive unsuccessful for promotion in that particular LICE, 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.

M. Kumar
..16/05/2023

- (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:

Sl. No.	Topic	Topic sub heading	Weightage (in %)
1	Accounting standards	<ul style="list-style-type: none"> • Indian Accounting Standards • Indian Financial Reporting Standards (IFRS) • Global Financial Reporting Standards (GFRS) 	5
2	Advanced Accounting	<ul style="list-style-type: none"> • Preparation of Financial Statements – P&L / BS • Disclosure of Accounting Policies • 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 	15
3	Taxation Rules	<ul style="list-style-type: none"> • Indirect Tax – <ul style="list-style-type: none"> ○ GST Laws, Computation of GST liability ○ 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- <ul style="list-style-type: none"> ○ Computation of Income ○ Aggregation; set off; carry forward of losses • Deductions <ul style="list-style-type: none"> ○ Advance tax; TDS; TCS; Self-assessment 	20

4	Cost accounting	<ul style="list-style-type: none"> • Cost elements; preparation of cost sheets • Cost accounting system: material/employee/direct expenses/overheads/ABC analysis • Process / operation costing • Costing of service sector • Cost controls: standard/marginal costing • Budgetary controls 	15
5	Financial Management	<ul style="list-style-type: none"> • Financial management functions & ratios • Sources of finance; Lease financing; Cost of capital; Capital structure decisions; Leverages • Capital investment decisions • Management of working capital • Fundamentals of money market 	15
6	Corporate & other Laws	<ul style="list-style-type: none"> • Incorporation of companies • Prospectus and allotment of securities • Share capital & debentures • Declaration and payment of dividend • Appointment of auditors 	15
7	Audit & Assurance	<ul style="list-style-type: none"> • Audit concepts • Engagement standards • Documentations & evidence • Risk assessment & Internal control • Fraud and responsibilities of auditor in this regard • Audit in automated environment • Audit report 	10
8	Telecom Billing	<ul style="list-style-type: none"> • Revenue Assurance • Collection 	5

2.2 Syllabus for Written Test Technical (Common):

1	IT Tools	<ul style="list-style-type: none"> • MS office: Word, Excel, Power Point • E office: Configuration, Usage and Reports • ESS workflows
2	Planning & Operation	<ul style="list-style-type: none"> • ERP processes • IPMS • GeM, CPP, MSTC • BSNL CDA Rules • Energy Conservation OORJA APP (Project OJAS) • Procurement Manual
3	General Admn.	<ul style="list-style-type: none"> • RTI, PGRMS, Grievance Redressal Mechanism • Contract Management
4	Spectrum & Licensing	<ul style="list-style-type: none"> • Types of Telecom License • USO Framework
5	TRAI regulations	<ul style="list-style-type: none"> • TRAI QoS
6	Project Management	<ul style="list-style-type: none"> • Project evaluation (Payback / NPV/RoI) • 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	<ul style="list-style-type: none"> • Quantitative Aptitude • Reading Comprehension • Reasoning Ability