

NEW SYLLABUS FOR
INTERNAL COMPETITIVE EXAMINATION
(candidates covered under Rule-9.3 of the RRs(10% quota)
FOR PROMOTION TO THE GRADE OF
JUNIOR ACCOUNTS OFFICER IN MTNL

SCREENING TEST:

EXEMPTED.

महा प्रबंधक (प्रशासन) का कार्यालय
General Manager (Admin) Office
MTNL
2299
G. D. 100 2000
म. टि. नि. 4/28
MTNL

PH) ADMs) (ADM) (SPECHD) (H)

8/19

CP
8/19/08

MAIN EXAMINATION(10% quota)

1	Paper-I Advanced Accounting (without aid of Books)	200	3 Hrs.	80	1) Fundamental principles of Accounts 2) Final accounts 3) Bills of exchange & promissory note 4) Depreciation Reserves & Provisions 5) Receipts & payments accounts and Income & Expenditure accounts and balance sheet Company Accounts, Share debentures etc. 6) Company accounts and Final Accounts. 7) Criticism of financial statements. 8) Inflation accounting. 9) Accounting ratios. 10) Cash & Fund Flow statements/cash, Budget and Working Capital.	Advanced Accountancy by Shukla and Grewal(2003 edition).
	<p>(Total 7 questions. One question pertaining to Final Accounts will be compulsory carrying 60 marks. Out of the rest six questions four will carry 35 marks each)</p>					

Paper-II
Telecom Revenue
(with aid of books,
Descriptive type theory &
Practicals)

100

3

40

(Total 7 questions. Out of
which one question shall be
compulsory carrying twenty
marks. Of the remaining 6
questions 4 shall be attempted
carrying 20 marks each.)

- 1) Telephone Rev. rules.
- 2) Deposit & Revenue/refund aspects.
- 3) TR billing/accounting of various services including circuits, franchisee services and Service TAX accounting.
- 4) Internal control on various items revenue
- 5) Collection efficiency & OS recovery.
- 6) Litigations and arbitrations.
- 7) Work Orders
- 8) Prepaid products accounting.
- 9) Analysis from the relevant Annual Report pertaining to Revenue Portion:
Accounting Policies; disclosure notes; Qualifications by Statutory auditors; C&AG comments; Directors Report; Provision for Bad & doubtful debts.

- 1) Indian Telegraph Act/ Rules.
- 2) TRAI Act 1997
- 3) Consumer protection Act.
- 4) NTP-1999
- 5) Relevant portions from P&T Man. Vol 12 & P&T Man. Vol 14 on sub ledger, Refunds and Guaranteed installations (Chapters on Telex excluded)
- 6) Tariff pertaining to all the services including Value Added Services.
- 7) Annual Report of MTNL (share holders Copy) pertaining to latest Accounting period (to be announced in Advance)

3	<p>Paper-III Cash ,Works A/cs & budget (with aid of books) Theory & practicals :</p> <p>(Total 7 questions. Out of which one question shall be compulsory carrying twenty marks. Of the remaining 6 questions 4 shall be attempted carrying 20 marks each.)</p>	100	3	40	<ol style="list-style-type: none"> 1)MTNL purchase Policy and Tendering 2) Principles relating to cash book 3)MTNL's accounting policies & instructions 4)Cash Budget 5)Classification of Income and Expenditure from MTNL's Accounts schedules 6)works & estimates. 7)Payments to Contractors and professionals. Rent payments; procedure for filing of returns. penal provisions on non compliance Charges etc. 8)Precheck of bills. 9)Powers of Officers at various levels 10) Estimates/Accounts of works and Cash Account of disbursing officers. 11) Analysis of schedules forming part of Annual accounts(other than revenue), disclosures under notes to Accounts. qualification by Auditors, C&AG comments and Directors' report. 	<ol style="list-style-type: none"> 1)P&T FHB vol.I(Chapters 2,8, 10 & Income Tax on salaries. 2)P&T FHB Vol III(Part-I) Chapters 4,5 & 6 3)P&T vol.II (pertaining to relating to budget only) 4)P&T Man. Vol 10(works portion only). 5)Tele. A/cs Manual Vol. I (Chapter-IV-Precheck) 6)MTNLs Accounting. policy. 7)MTNL schedule of Fin.Powers. 8)MTNLs purchase policy 9)MTNL's Annual Report(share holders copy-other than revenue portion) 10)General Financial Rules,2005.
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4	<p>Paper- IV- Service Rules (With aid of books)</p> <p>Maximum Marks: 100 Min. qualifying Marks: 40 Duration: 3 Hrs. Total No. of question: 7 One question carrying 20 Marks Compulsory. Four questions out of the rest of Six questions will carry 20 Marks each</p>	100	3	40	<p>General conditions of Pay, Pension, Joining Time, Leave, GPF, CPF/EPF, Conduct & Discipline and HBA.</p>	<ol style="list-style-type: none"> 1)FR/SR(Part-I&II) 2)CCS Pension rules 3)CCS(commutation of pension)rules 1981 4)CCS (leave) rules1972/MTNL Leave Rules. 5)CCS (Joining time) rules 1979 6)CS(GPF) Rules 7)CPF/EPF rules 8)CCS(CCA)Rules, 1965 9)MTNL CDA Rules, 1998. 10)MTNL HBA Rules, 2001.
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Eligibility conditions for Departmental Candidates:

Eligibility criteria for 10% JAO competitive examination 2008:

1. Candidate should be employee of MTNL.
2. Senior Accountant with 10 years of regular service in erstwhile group 'C' (TAC/LDC/Jr. Accountant/Sr. Accountant all taken together) in DOT/DTO/DTS/MTNL and should be graduate.
3. Candidate should not be more than 55 years of Age on 01.01.2008.
4. The recruitment should be on the basis of internal competitive examination.
5. The reservations for SC/ST candidate shall be in accordance with the Govt. of India instructions from time to time.

Eligibility criteria for 40% JAO competitive examination 2008:

1. Candidate should be employee of MTNL.
2. Candidate should be holding any post in the pay scale of NE-5 or above in MTNL.
3. The minimum educational qualification shall be at least graduate from recognized university.
4. The candidate should have put in minimum 5 years of regular service in MTNL and or erstwhile DOT/ITS .
5. The candidate should not be more that the 53 years of age as on 01.01.2008.
6. Candidate will be entitled to a maximum number of six chances to appear in part-II examination including the number of chances availed under DOT/DTS.

Note: The minimum continuous service should be 5 years in the department as per letter No. MTNL/CO/PERS/SR/RR JAOs/Vol. I/2006/419 dt. 08.06.2006.