

**CONTACT DETAILS OF THE BODY SUBMITTING THE QUALIFICATION FILE**

**Name and address of submitting body:**

Groundcrew Examining Board (GEB)  
Air Force Station  
Chandigarh 160003

**Name and contact details of individual dealing with the submission**

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**Position in the organisation** : Commanding Officer, GEB  
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**List of documents submitted in support of the Qualifications File**

1. Curriculum and Orientation class cum Continuity Training under On Job Training (OJT) as Annexure - I
2. Blue Print of Examination as Annexure - II
3. Air Force Order (AFO) 57/15 specifying the role of Accounts Assistant as Annexure - III

## NSQC QUALIFICATION FILE

Approved in 20<sup>th</sup> NSQC Meeting, 09<sup>th</sup> April 2018

### SUMMARY

<b>1. Qualification Title</b>	Accounts Assistant(Junior Warrant Officer/ Warrant Officer/Master Warrant Officer, Indian Air Force)
<b>2. Qualification Code</b>	IAF/Accts/013
<b>3. NCO Code and Occupation</b>	1211.9900, Finance Manager others; 2424.0300, Human Resource Manager; 1324.1200, Manager Material
<b>4. Nature and purpose of the qualification</b>	A trade and rank certificate to the personnel with adequate knowledge and skill to perform duties of warrant ranks in Account Section of Air Force Units/Station/Command HQ/Air HQ.
<b>5. Body/bodies which will award the qualification</b>	Regional Examining Board (Zonal) REB(Z) & Ground crew Examining Board (GEB)
<b>6. Body which will accredit providers to offer courses leading to the qualification</b>	Directorate of Training, Air Headquarters
<b>7. Whether accreditation/affiliation norms are already in place or not (if yes, attach a copy)</b>	N/A as specific to Defence Forces
<b>8. Occupation(s) to which the qualification gives access</b>	Management of Accounts Section
<b>9. Job Description of the Occupation</b>	He is team leader and manager who ensures correct accounting practices and laid down procedures are followed by members of team placed under him. He is responsible for work output and development of his team. Details given at Annexure- III
<b>10. Licensing requirements</b>	N/A
<b>11. Statutory and regulatory requirements of the relevant sector (documentary evidence to be provided)</b>	Air Force Act, Air Force Regulations, Air Force Order,

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12. Level of the qualification in the NSQF	7															
13. Anticipated volume of training/learning required to complete the qualification	<p>On Job Training in field units is divided in 3 Parts:-</p> <p>(a) Theory (Orientation Classes cum Lecture) Classes and Test/exam on various topics are conducted regularly and assessed by the Senior Accountant Officer.</p> <p>(b) On Job Practical to develop the practical knowledge and Skill is conducted on daily basis under the guidance of superiors. Details of On Job Training are:-</p> <table border="1" data-bbox="667 779 1437 1070"> <thead> <tr> <th>Sl. No</th> <th>Type of Training</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Orientation Classes cum Lecture</td> <td>300</td> </tr> <tr> <td>(ii)</td> <td>Continuity Training</td> <td>320</td> </tr> <tr> <td>(iii)</td> <td>Practice</td> <td>180</td> </tr> <tr> <td colspan="2"><b>Total Hours</b></td> <td><b>800</b></td> </tr> </tbody> </table>	Sl. No	Type of Training	Hours	(i)	Orientation Classes cum Lecture	300	(ii)	Continuity Training	320	(iii)	Practice	180	<b>Total Hours</b>		<b>800</b>
Sl. No	Type of Training	Hours														
(i)	Orientation Classes cum Lecture	300														
(ii)	Continuity Training	320														
(iii)	Practice	180														
<b>Total Hours</b>		<b>800</b>														
14. Indicative list of training tools required to deliver this qualification	Classroom with modern AV aids, accounting, accounting software, computing appliances. Fire Arms, Range, Ground etc															
15. Entry requirements and/or recommendations	<p><b>Qualification:</b></p> <p>(i) Should have passed JPE Rank.</p> <p>(ii) Atleast 19 years of service</p>															
16. Progression from the qualification	<p>Job Progression</p> <p><b>JWO→WO→MWO</b></p>															
17. Planned arrangements for the Recognition of Prior learning (RPL)	N/A															
18. International comparability where known	Not known															
19. Date of planned review of the qualification.	Every 5 yrs /earlier in case of change in training syllabus pattern.															

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<b>20. Formal structure of the qualification</b>			
<b>Title of component and identification code.</b>	<b>Mandatory/ Optional</b>	<b>Estimat ed size (learnin g hours)</b>	<b>Lev el</b>
<b>1. To undertake the entire range of work of an Junior Warrant Officer as Accts Asst of Base Accts Section</b> IAF/Accts/013/01	Mandatory	90	7
<b>2. Supervision of work in Pay and Equipment Accounts Section.</b> IAF/Accts/013/02	Mandatory	<b>90</b>	<b>7</b>
<b>3. Check and scrutiny of Accounting documents and registers.</b> IAF/Accts/013/03	Mandatory	<b>90</b>	<b>7</b>
<b>1. Miscellaneous commitments required to be attended to in the Accounts Section</b> IAF/Accts/013/04	Mandatory	<b>80</b>	<b>7</b>
<b>5. Budgetary and financial</b> IAF/Accts/013/05	Mandatory	<b>90</b>	<b>7</b>
<b>6. Trade Testing duties and conduct On Job Training.</b> IAF/Accts/013/06	Mandatory	<b>90</b>	<b>7</b>
<b>7 Cash Accounting services</b> IAF/Accts/013/07	Mandatory	<b>90</b>	<b>7</b>
<b>8. War Accounting</b> IAF/Accts/013/08	Mandatory	<b>90</b>	<b>7</b>
<b>9. Non Public Funds</b> IAF/Accts/013/09	Mandatory	<b>90</b>	<b>7</b>
<b>TOTAL</b>		<b>800</b>	

### **SECTION 1**

#### **ASSESSMENT**

#### **21. Body/Bodies which will carry out assessment.**

There are two bodies, which carry out the assessment

1. Senior Accounts Officer (SAO) is responsible for testing for Continuity Training.
2. Regional Exam Board (Zonal) REB (Z) is responsible for gauging the skill & knowledge acquired by the air warrior

**22. How will RPL assessment be managed and who will carry it out?**

N/A

**23. Describe the overall assessment strategy and specific arrangements which have been put in place to ensure that assessment is always valid, reliable and fair and show that these are in line with the requirements of the NSQF.**

Assessment at Units is carried out by SAO.

Assessment for JPE/SGT will be done by independent REB (Z) to assess the skill acquired by Airwarrior.

The field units and the boards have all necessary infrastructure and pool of qualified Examiners and Assessors to carry out detailed assessments.

REB (Z) uses all the modern trends like Online Testing and Evaluation System (OTES) for conducting the exams, evaluation and in-depth analysis of the result. The exams are conducted in the following manner.

1. Written Exams on the theory part of curriculum, which is divided into three categories (factual, comprehension, application), are conducted on OTES platform for testing the knowledge of Air warrior in his trade.
2. Practical Exam is used to test the:
  - (a) Professional Skill
  - (b) Core Skill of the Air warrior
3. Viva Voce is used to gauge the overall knowledge of the Air warrior.

**ASSESSMENT EVIDENCE**

**Complete a grid for each component as listed in “Formal structure of the qualification” in the Summary.**

*NOTE: this grid can be replaced by any part of the qualification documentation which shows the same information – i.e Learning Outcomes to be assessed, assessment criteria and the means of assessment.*

**24. Assessment Evidences**

**Title of Component:**

Outcomes to be assessed	Assessment criteria for the outcome
<p>1. Task requirement of <b>Base Accts Section</b></p>	<p>1. Thorough knowledge of IAP 1501, IAP 1503, IAP 0152, IAP 3505, IAP 3503, IAP 3903, MTSIs, Financial Regulation, Pay and Allowances Regulations, Air Force Pay Rule, Defence Procurement Manual (DPM), Travel Regulations, Special Air Force Instructions, AFOs, DACLs/ CACLs. Besides more advance knowledge of the subjects on Equipment Accounting and Pay accounting trades. In addition, detailed knowledge in under mentioned fields:-</p> <ul style="list-style-type: none"> <li>(a) Organisation of Pay and Equipment Accounts Section.</li> <li>(b) Maintenance of discipline among staff.</li> <li>(c) Care and maintenance of records and office equipment.</li> <li>(d) Able to assess capability of subordinates for allocation/reallocation of Duties.</li> <li>(e) Arranging pay parade and recoveries, as modified due to payments through bank.</li> <li>(f) Arranging inventory checks through EQOULS.</li> <li>(g) Coordination of Audit Programs by Local Audit Officer (Air Force) DADs.</li> <li>(h) Arranging of escorts for collection of Public Funds.,</li> <li>(j) Handling &amp; maintenance of classified documents/files/ correspondence/ Checks by P&amp;S/ IT Checks etc (substantive JWO &amp; above).</li> <li>(k) Coordinate activities for staff/CASI/DASI visits &amp; timely rendition of replies on points raised by them respectively in their reports.</li> </ul>
<p>2. <b>Pay and Equipment Accounting</b></p>	<p>2. Must have adequate knowledge of :-</p> <ul style="list-style-type: none"> <li>(a) Accounting regulation and Accounting procedures.</li> <li>(b) Supervision of work of subordinate staff.</li> <li>(c) Scrutinizing of Public Fund Loan/provident Fund Loan applications.</li> </ul>

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	<p>(d) Procedure of Foreign receipt and dispatched procedures.</p> <p>(e) Scrutinisation of Ration Accounting.</p> <p>(f) Updation of IMMOLS/EQUOLS/UPAS patches.</p> <p>(g) Procedure of recovery of housing and Landing charges.</p>
<b>3. Accounting documents and registers.</b>	<p>3. Must have adequate knowledge of :-</p> <p>(a) Various Documents created in EQUOLS/IMMOLS.</p> <p>(b) Supervising Online/Offline Internal Checks.</p> <p>(c) Pre/Post payment scrutiny of Acquittance rolls, TA claims, LTC Claims, and other Contingent bills.</p> <p>(d) Raising observation on e-PORs/Office Orders and various claims submitted for payments.</p> <p>(e) Scrutinizing budgetary expenditure, budgetary returns and taxation, Local Purchase Proforma, Local Repair Proforma, Comparative Statement Of Quotations, Invoice, Payment Receipts etc.</p> <p>(f) Raising cash requisitions, maintaining cash account Documents and forwarding expenditure returns to higher formation</p> <p>(g) Verifying Inventory Inspection Sheet and linking of MTVs.</p> <p>(h) Ensure Monthly and Periodical check of registers of Pay and Equipment Accounts.</p>
<b>4. Miscellaneous</b>	<p>4. Must be able to:-</p> <p>(a) Prepare various returns/Data to be submitted to higher formations.</p> <p>(b) Take timely action for creating, modifying, auditing and transferring of subsidiary accounting documents in EQUOLS.</p> <p>(c) Adhere the principles and rules of service writing, official correspondence, filing system and Office organization.</p> <p>(d) Prepare costing return for the use of various types of aircraft/ other Equipments.</p>

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	<p>(e) Complete required formalities for payment of Non-effective benefits to the Air Warriors.</p> <p>(f) Adhere the procedures and regulations for TA /DA claims/ Advances on posting to T/D abroad.</p> <p>(g) Prepare demand for charges to be claimed from various Ministries/State Govt. for the use of Air Force aircraft.</p> <p>(h) Know the Store Procedures as a Inventory holder, Equipment Accounting procedures, Categorization of equipment and their disposal, preservation of perishable equipment, safety fire and security precaution</p>
<b>5. Budgetary and financial management</b>	<p>5. Must have adequate knowledge of :-</p> <p>(a) Submitting the budgetary control return to higher formations as per laid down format/ online as required.</p> <p>(b) Supervising the control on budgetary bookings/ expenditures to ensure that no over expenditure takes place and extra funds are surrendered well in time.</p> <p>(c) Scrutinizing all bills paid out of budgetary funds.</p>
<b>6. Trade Testing duties and conduct On Job Training.</b>	<p>6. Must have knowledge on Trade Testing Regulations, fabrication of training aids on job training, skill level of subordinates.</p>
<b>7 Cash Accounting services</b>	<p>7. Must be efficient to ensure the following:=</p> <p>(a) Procedure to be followed for surplus/deficiencies of Public Funds as per AFO 1/S/2001 and Other Financial Rules &amp; Regulations.</p> <p>(b) Disbursement of Public Fund by MWO/WO as per the ceiling prescribed by Air HQ/AFO from time to time .</p>
<b>8. War Accounting</b>	<p>8. Must have adequate knowledge of :-</p> <p>(a) Simplified War accounting in respect of Section</p> <p>(b) Knowledge of War Plans in respect of Account section.</p>
<b>9. Non Public Funds</b>	<p>9. Ability to assist SAO on the following accounting activities:-</p> <p>(a) Vetting of proposals on account of purchases and expenditures of Non Public Funds.</p> <p>(b) Vetting of Trial Balances.</p>



	<p>(c) Vetting of Properly and Audit Board Proceedings.</p> <p>(d) Vetting of Budget Proposal/Review of Unit NPFs.</p> <p>(e) Vetting of Budget Proposal/Review of Unit NPFs.</p>
<p><b>Means of Assessment 1</b></p> <p>There are two types of Assessments viz. Formative and Summative.</p> <p>(a) The Formative Assessment is carried out continuously during the conduct of OJT and continuity training conducted by S Accts O.</p> <p>(b) Summative Assessment is carried out by REB (Z)</p> <p>Details are mentioned under means of Assessment-2. Written test, Practical examination/ Skill test &amp; Viva voce</p> <p><b>Means of Assessment 2</b></p> <ol style="list-style-type: none"><li>1. Examination will be conducted by Groundcrew Examining Board and Regional Examining Board (Zonal) on General Education and Trade Proficiency respectively.</li><li>2. Online exams on the theory part of curriculum, which is divided into three categories (factual, comprehension, application), are conducted on OTES platform for testing the knowledge of Airwarriors in his trade and General Education.</li><li>3. Marks allotted for each paper is:-<ol style="list-style-type: none"><li>(a) System Theory on General Education (50 MCQ) : 50 Marks</li><li>(b) Written test for Trade Skills component (50 MCQ) : 50 Marks</li><li>(c) Practical Exam (100 Mks) divided in two parts:-<ol style="list-style-type: none"><li>(i) On Job Practical in EQUOLS/IMMOLS Simulator or Offline on Pay Accounting(Consist of mandatory and optional Questions/task) : 75 Marks</li><li>(ii) Viva voce for Practical Component. : 25 Marks</li></ol></li></ol></li></ol>	
<p><b>Pass/Fail</b></p> <p>Should pass within 3 attempts</p>	

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<b>Title/Name of qualification/component : Junior Warrant Officer of Accts Asst (JWO of Accts Asst )</b>			
<b>NSQF Domain</b>	<b>Outcomes of the Qualification/Component</b>	<b>How the outcomes relates to the NSQF level descriptors</b>	<b>NSQF Level</b>
<b>Process</b>	Air warriors carry out and also guide to subordinates on assigned duties and responsibilities of Accounts Assistant in Accounts Section.	The air warrior as Junior Warrant Officer of Accounts assistant trade is able to undertake and also guide to subordinates on the entire range of works of Accounts Assistant in Accounts Section on Pay and Equipment accounting services including Non Public Funds.	7
<b>Professional knowledge</b>	Air warrior to possess fair knowledge of the Accounting/ Audit Organization of Air Force/Civil and Income tax agencies. Have adequate working knowledge of various accounting procedure and rules and regulations on pay accounting, equipment accounting, budget, costing, Income Tax, etc	Accounts Assistant as JWO rank must be able to guide to juniors/subordinates on the working knowledge and accounting procedure on Pay and Equipment accounting, Public and Non Public Fund. Have adequate knowledge of:-  (a) Generating e-documents and online audit in EQUOLS/ IMMOLS. (b) Budgeting and payment procedure of bills. (c) Co-coordinating with Audit team and reply correspondence on audit objections	7

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Title/Name of qualification/component : Junior Warrant Officer of Accts Asst (JWO of Accts Asst )			
NSQF Domain	Outcomes of the Qualification/Component	How the outcomes relates to the NSQF level descriptors	NSQF Level
<b>Professional skill</b>	<p>Able to make various advance and payment of pay &amp; allowances. Able to scrutinize the payment voucher prior the payment.</p> <p>Have knowledge of actioning e-POR and generating reports in UPAS. Must have adequate knowledge of documents and vouchers generated in EQUOLS/IMMOLS vouchers generated equipment accounting documents.</p>	<p>Have ability to guide subordinates on :-</p> <p>(a) Maintaining and scrutinizing accounting documents including scrutiny of actioned e-PORs.</p> <p>(b) Generating payments in Unit Pay Accounting Software (UPAS) and e-documents in EQUOLS/ IMMOLS.</p> <p>(c) Making e-payment of invoice of Local Purchase, Local Service Contracts and recovery procedure of e-auction salvage/Scrap.</p> <p>(d) Making payment of Civil Compensation Claims including E-auction salvage/Scrap.</p> <p>(e) Preparing and submission of Cost Return</p> <p>(f) Accounting of POL/Clothing/ Ration/MT/Aircraft/Workshop/Arms &amp; Ammunition and store issue procedure.</p> <p>(g) Updated knowledge of entitlements of non effective benefits.</p> <p>(h) Online Internal check in IMMOLS/EQUOLS/UPAS.</p>	7
<b>Core skill</b>	<p>Able to communicate well. Able to implement the instructions/ Policies/Orders in accounting services. Able</p>	<p>A good communication skills and air computer knowledge on accounting packages.</p>	7

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Title/Name of qualification/component : Junior Warrant Officer of Accts Asst (JWO of Accts Asst )			
NSQF Domain	Outcomes of the Qualification/Component	How the outcomes relates to the NSQF level descriptors	NSQF Level
	to assist Imprest Holder during surprise check and periodic check of Public Fund and have basic knowledge of safely procedure and handling of arms.	Having adequate knowledge on various rules/regulations on Financial, Budgeting and Travel, must be able to resolve the queries on Pay, Allowances, EQUOLS and Audit etc.	
<b>Responsibility</b>	Able to carry out assigned duties and responsibilities of Accounts Assistant.	He is required to have the ability to execute complex task. As team leader and manager he will control and guide team of Accounts Assistant working under him. He will be responsible for the work output and development of his team.	7

### SECTION 3

#### EVIDENCE OF NEED

##### **26. What evidence is there that the qualification is needed?**

The accounting services provided in IAF, cover many aspects. It covers topics of Store management, Inventory management, Online Store accounting (IMMOLS/EQUOLS), Online Pay services (IRLA/UPAS), External Audit, Internal Check (E-Audit), Payment of various claims, Cost Accounting, Taxation (Collection of GST /Income Tax) and submission of e>Returns. Further, it also covers accounting of Non Public Funds including preparation of Trail Balance/Balance sheet/Audit Board (Final Account) of Institutes/Messes/Unit Run Canteen etc.

##### **What is the estimated uptake of this qualification and what is the basis of this estimate?**

Is based on the cadre and actual figures cannot be revealed

##### **27. Recommendation from concerned Line Ministry of Govt/Regulatory Body. To be supported by documentary Evidences**

The trade has been cleared by MoD and notification to the same effect is confidential in nature.

**28. What steps were taken to ensure that the qualification(s) does (do) not duplicate already existing or planned qualifications in the NSQF?**

This qualification is especially tailor made to suit the specific AF requirements for cash and store accounting. However, there are some similarities practices prevalent with civil accounting in Non Public Fund, for which the NOS have been equated.

**29. What arrangements are in place to monitor and review the qualification(s)? What data will be used and at what point will the qualification(s) be revised or updated?**

IAF has a well defined Directorates responsible for monitoring both the training and testing aspects. Directorate of Training is responsible for ensuring that right training is imparted to the recruits. The syllabus is based on various studies and feedback received from field units/ REB (T).

Directorate of Education is responsible for Trade Testing and evaluation of the knowledge and skill level of the Airwarrior passing out from the training institute and their performance in field units.

This qualification will be reviewed and revised at an interval of five years or earlier, in case of change in syllabus based on the feedback from field Units/REB (Z).

**SECTION 4**

**EVIDENCE OF PROGRESSION**

**30. What steps have been taken in the design of this or other qualifications to ensure that there is a clear path to other qualifications in this sector?**

A Sergeant (Sgt) with 13 Yrs of service becomes eligible for appearing for first chance of the next promotion exam called the JPE. During this period, he also undergoes On Job and continuity training on the various aspects of the Accounting carried out in Accounts Section of the field units. On successful completion of JPE, Sgt is eligible for promotion to Junior Warrant Officer (JWO). As per new policy in vogue, ACRs have been linked to skill levels. So, he will be motivated to enhance his skill levels and get them tested by appearing for Skill Gradation Test (SGT). He can also be selected as USTAD if he scores more than 80% marks in Skill Gradation Test (SGT) and required marks in presentation and Interview on selected topics/General Education.

The progression flow is given below.

Sgt → **JWO\*** → WO → MWO

\*Subject to clearing promotion exam for JWO called as JPE.

**TOPICS OF ORIENTATION CLASS AND CONTINUITY TRAINING**

<b>SI No</b>	<b>TOPICS</b>	<b>Orientation Classes cum Lecture (Hours)</b>
1	Pay Accounting Service, Publications, UPAS, Pay & Allowance of Officer/ Airmen/NC(E)/Civilian, General Rules of Recovery	50
2	Local allowance, CILR, CEAS, HRR/Furniture/Electricity Claim, Debit Balance, Payment to Army, Navy/LAO(AF) etc. Payment procedure. Outfit allowance, Maintenance allowances.	50
3	Provident Fund, Temporary Advance/Final withdrawal from Provident Fund	40
4	Non Effective benefits & finalization of NE Accounts of Officers/Airmen/ NC(E)/Civilian, NPS Civilian.	40
5	Public Fund, Travelling Allowance and regulations	40
6	Important FR and Travel Regulations, Foreign Travel Allowance Claims.	50
7	Equipment Accounting Services, IMMOLS/EQUOLS, Equipment Accounting documents, Internal & External Transactions, Ex-India Receipt.	50
8	Loss & Damage of AF Equipment, Subsidiary accounting documents, Loans, Pricing of Vouchers and Discrepancy Report	50
9	Accounting of POL, Ration, MT, Aircraft, Armament, Workshop, Salvage/Surplus store accounting,	50
10	Stock Taking, Internal Check.	20
11	Budgetary control and Local Purchase, Grants, Introduction to FR/GFR/DPM, LSC,	60
12	Civil Compensation Claim, Recovery of airlift due. Housing & Landing Charges.	40
13	Services, Audit Accounting Organization, Costing, Non Public Funds	30
14	Logistic Procedure (IMMOLS). Simplified Accounting System	30
15	Income Tax, Aerospace /Maintenance Safety.	20
<b>Training Hours</b>		<b>620</b>
<b>Practice Hours</b>		<b>180</b>
<b>Total Hours</b>		<b>800</b>

**Annexure II**

**REGIONAL EXAMINING BOARD (N)**

**BLUE PRINT : JWO PROMOTION EXAMINATION (ATT/MPT/IPT) SYSTEM THEORY**

Type of Exam : JPE Time : 50 Mins  
 Trade : ACCTS ASST  
 System : ACCTS ASST  
 Pattern of Training : IPT Marks : 50 Marks

SI No	SUBJECT	TRG HRS	WEIGHTAGE OF MARKS	MULTIPLE CHOICE QUESTIONS			
		THEORY		FAC T 20%	COM P 50%	APP L 30%	QUES/ MARKS
1	Pay Accounting Service, Publications, UPAS, Pay & Allowance : Officer/Airmen/NC(E)/Civilian, General Rules of Recovery, IRLA, IRLA based and Local allowance, CILR, CEAS, HRR/Furniture/Electricity Claim, Debit Balance, Payment to Army, Navy/LAO(AF) etc. Payment procedure. Outfit allowance officers, Maintenance allowances.	143.25	10	2	5	3	10/10
2	Provident Fund, Temporary Advance/Final withdrawal from PF, NE benefits & finalization of NE Accounts of Officers/Airmen/NC(E)/Civilian, NPS Civilian.	37.50	3	1	1	1	3/3
3	Public Fund, Travelling Allowance and regulations, Important FR and TR rules, Foreign TA Claims.	102.00	7	1	4	2	7/7
4	Equipment Accounting Services, IMMOLS/EQUOLS, Equipment Accounting documents, Internal & External Transactions, Subsidiary accounting documents, Loans, Pricing of Vouchers, Discrepancy Report, Loss & Damage of AF Equipment, Ex-India Receipt.	91.50	6	1	3	2	6/6
5	Accounting of Fuel (POL), Ration, MT, Aircraft, Armament, Workshop, Salvage/Surplus store accounting, Stock Taking and Internal Check.	106.50	8	2	4	2	8/8



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6	Budgetary control and Local Purchase, Grants, Introduction to FR/GFR/DPM, LSC, Civil Compensation Claim, Recovery of airlift due. Housing & Landing Charges.	78.00	6	1	3	2	6/6
7	Accounting Organization: Services, Audit, Costing, NPF, Advance of PF and AFGIS , Income Tax, Simplified Accounting System.	106.50	7	1	4	2	7/7
8	Logistic Procedure (IMMOLS).	-	2	1	-	1	2/2
9	Aerospace /Maintenance Safety.	-	1	-	1	-	1/1
<b>Total Question / Marks</b>		<b>665.25</b>	<b>50</b>	<b>10</b>	<b>25</b>	<b>15</b>	<b>50/50</b>

NSQC Approved

**ROLE OF JUNIOR WARRANT OFFICER & ABOVE (ACCOUNTS ASSISTANT)**  
**AS PER AIR FORCE ORDER 57/2015**

<b>JUNIOR WARRANT OFFICER&amp; ABOVE (ACCOUNTS ASSISTANT)</b>	
<p>1. Same as for Sgt Clerk Equipment Accounting and Clerk Pay Accounting and Account Assistant Trades but takes charge of a section and supervises the work of junior tradesmen also guide them when required and in addition undertakes:-</p>	<p>Thorough knowledge of the subjects as laid down for Sgt of Clerk Equipment Accounting and clerk pay Accounting and Account Assistant Trades including UPAS, IMMOLS &amp; EQUOLS. In addition, have detailed knowledge of:-</p> <p>(a) Organization of Pay and Equipment Accounts Section.</p> <p>(b) Maintenance of discipline among staff.</p> <p>(c) Care and maintenance of records and office equipment.</p> <p>(d) Ability to assess capability of subordinates for allocation/reallocation of Duties.</p> <p>(e) Arranging pay parade and recoveries, as modified due to payments through bank.</p> <p>(f) Arranging inventory checks through EQUOLS.</p> <p>(g) Coordination of Audit Programs by LAO and DADs.</p> <p>(h) Arranging of escorts for collection of Public Funds, whenever required.</p> <p>(j) Handling &amp; maintenance of classified documents / files / correspondence/ Checks by P&amp;S/ IT Checks etc (substantive JWO &amp; above).</p>

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	<p>(k) Coordinate activities for staff/CASI/DASI visits &amp; timely rendition of replies on points raised by them respectively in their reports.</p>
<p>2. Supervision of work in Pay and Equipment Accounts Section.</p>	<p>(a) Accounting regulation and accounting procedures.</p> <p>(b) Supervision of work of subordinate staff.</p> <p>(c) Scrutinizing of Public Fund Loan/ Provident Fund Loan applications.</p> <p>(d) Should have knowledge for Foreign receipt and dispatches procedures.</p> <p>(e) Ensure scrutiny of Ration Accounting.</p> <p>(f) Posses working knowledge of IMMOLS/EQUOLS/UPAS.</p>
<p>3. Check and scrutiny of Accounting documents and registers.</p>	<p>(a) Recommendation of various documents created by creator for its correctness before sending to concurring authority.</p> <p>(b) Supervise Internal Checks.</p> <p>(c) Ensure Scrutiny of Aquittance rolls, TA claims, Local Purchases and other miscellaneous bills.</p> <p>(d) Ensure Raising observation on PORs /Office Orders.</p> <p>(e) Ensure Scrutiny of budgetary expenditure.</p> <p>(f) Ensure Raising of cash requisitions.</p> <p>(g) Verification of inspection sheet</p>

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	<p>raised by creator.</p> <p>(h) Ensure linking of MTVs.</p> <p>(j) Ensure Scrutiny of LPP/LRP, CSQ, Invoice, Receipts</p> <p>(k) Ensure Monthly and Periodical check of registers of Pay and Equipment Accounts.</p>
4. Settlement of queries and audit objection.	<p>(a) Procedure regulations and their interpretations to:-</p> <p>(b) Attend to queries arising in Equipment &amp; Pay Accounts section.</p> <p>(c) Take all actions to achieve settlement of audit objections raised by Test Audit.</p> <p>(d) Take action to settle audit observations and objections on cash and Equipment Accounts.</p> <p>(e) Internal check of MT/Clothing/ration/Armament and POL etc.</p> <p>(f) Initiate action to clear debit/credit balance in IRLA.</p>
5. Miscellaneous commitments required to be attended to in the Accounts Section.	<p>(a) Preparation of various returns / Data to be submitted to higher formations.</p> <p>(b) Timely action of creating, modification, auditing and transferring of subsidiary accounting documents in EQUOLS.</p> <p>(c) Principles and rules of service writing, official correspondence, filing system and Office organization.</p> <p>(d) Prepare costing return for the use of various types of aircraft/other Equipments.</p> <p>(e) Controlling the completion of all forms and formalities for payment of Non-effective benefits to the Air Warriors.</p>

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	<p>(f) Procedures and regulations for TA/DA claims/advances on posting to T/D abroad.</p> <p>(g) Ensure scrutinize bank reconciliation statement.</p> <p>(h) Preparation of demand for charges to be claimed from various Ministries/ State Govt. for the use of Air Force aircraft.</p>
6. Budgetary and financial planning at unit/command and Air HQ level	<p>(a) Submitting the budgetary control return to higher formations as per laid down format/ online as required.</p> <p>(b) Supervising the control on budgetary bookings/ expenditures to ensure that no over expenditure takes place and extra funds are surrendered well in time</p> <p>(c) Scrutinizing all bills paid out of budgetary funds</p>
7. Holding and operating of an inventory	<p>(a) Store Procedures, Equipment Accounting procedures, Categorization of equipment and their disposal.</p> <p>(b) Preservation of perishable equipment, safety fire and security precaution.</p>
8 Trade Testing duties and conduct On Job Training.	Trade and skill level testing Regulations of subordinates
9. Handing of cash transaction as per regulations laid down.	<p>(a) Procedure to be followed for surplus/deficiencies of Public Funds.</p> <p>(b) Disbursement of Public Fund by MWO/WO as per the ceiling Prescribed by Air HQ/AFO from time to time.</p>

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10. Procedure for scroll register, Regulation security of cash and cash vouchers.	Ensure adherence to Air Force Order No. 1/S/2001 as amended from time to time.
11. War Accounting	(a) Thorough and adequate knowledge of simplified War accounting in respect of Section (b) Knowledge of War Plans in respect of Account section.
12. Non Public Funds	Should render assistance to SAO on the following:  (a) In vetting of proposals on a/c of purchases/ expenditures of NPFs. (b) In vetting of Trial Balances. (c) In vetting of ABPs. (d) In vetting Property Boards. (e) In vetting of Budget Proposal/Review of Unit NPFs.