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STUDENT
HANDBOOK



**NIGERIAN ARMY SCHOOL OF FINANCE
AND ADMINISTRATION**

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Nigerian Army School of Finance & Administration

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FORWARD BY THE COMMANDANT

The Nigerian Army School of Finance and Administration (NASFA) was established in 1968 with the sole aim of training and retraining NA personnel on financial and administrative matters. It has extended that training to other members of the Armed Forces and some other paramilitary organizations. NASFA offers ND and HND programmes in Accounting and Office Technology and Management. It equally runs other short courses for NA Personnel. The peculiar nature of NASFA as a military institution makes its students subject to military dictates while pursuing their courses of study.

Having received full accreditation by the National Board for Technical Education (NBTE), NASFA has tried to position itself as one of the most recognized tertiary Military Institution. It has continue to sort the services of highly qualified and experienced lecturers to ensure that required educational standards as prescribed by the NBTE are maintained. The various departments, laboratory facilities, sport facilities as well as other learning aids have met and even surpassed the NBTE required standards for polytechnics.

I would like to use this opportunity to welcome all new and resuming students to this noble Institution. While congratulating you on your admission into the School, I also enjoin you to work hard and remain focused throughout your stay in this Institution.

Apapa-Lagos
Mar 17

BA TAIWO
Brig Gen
Comdt

AIM AND OBJECTIVE OF NASFA

The Nigerian Army School of Finance and Administration (NASFA) is aimed at carrying out training activities in line with the NA Training Directive and in accordance with the standards prescribed by relevant statutory bodies. To sustain the standard of academic excellence and capacity development for the Nigerian Army, other members of the Armed Forces, the Nigerian Police Force and Paramilitary agencies.

MISSION STATEMENT

To provide academic training in financial, administrative and military duties for officers and soldiers in the Nigerian Armed Forces, Nigerian Police Force and other paramilitary organizations.

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THE SCHOOL BOARDS

1. The School has two boards namely, Board of Governors and Academic Board. Their composition and duties are highlighted in subsequent paragraphs.

BOARD OF GOVERNORS

2. The Board of Governors is the highest policy making body for the School. Its composition and some of its duties are enumerated below:

3. **Composition.** The Board is composed as follows:

- a. Chief of Account and Budget (Army) CAB (A) - Chairman.
- b. Representative of the Nigerian Navy.
- c. Representative of the Nigerian Air force.
- d. Representative of the Army Headquarters.
- e. Commandant.
- f. Deputy Commandant.
- g. Registrar - Secretary.

4. **Duties.** The duties of the board will include the following:

- a. Overall policy direction for the school.
- b. Deliberations on issues referred to it by the Academic Board.
- c. Any other issues considered worthwhile for the overall achievement of the school's objectives.

ACADEMIC BOARD

5. The Academic Board is responsible for all academic matters in the school. Its composition and duties are enumerated below:

6. **Composition.** The board is composed as follows:

- a. Commandant Chairman.
- b. Dy Commandant.
- c. All Heads of Departments and Librarian.
- d. National Board of Technical Education Representative.
- e. Registrar.

7. **Duties.** The duty of the Board includes the following:

- a. Policy control of all academic programmes.
- b. Consideration and approval of results before release.
- c. Review of curriculum of all courses.

COMMAND STRUCTURE

8. The School is under the command of the Commandant who is assisted by the Deputy Commandant. The other principal staff officers are: the Registrar and the Head of Departments. The Finance and Administrative Officers report directly to the Commandant.

BRIEF HISTORY OF THE SCHOOL

9. The Nigerian Army Finance Corps established its school which was known as the Army Pay Corps Training School (NAPCTS) in 1968. The initial objective of the school was training of Pay and Records clerks. Nigeria Army School of Finance and Administration (NASFA) metamorphosed from NAPCTS in 1982. The main objective is to provide academic training in financial and administrative duties for officers and men in the Armed Forces. The scope has now been extended to include the Police and other security agencies. In pursuance of this objective, the School has continued to develop structurally, humanly and materially. New courses were approved by the Nigerian army for school, while the existing course are continually being upgraded and updated. These include Accountancy and Office Technology Management Courses up to Higher National Diploma (HND) level, which have been accredited by the National Board for Technical Education (NBTE).

10. The following courses are being run in the school:

- a. National Diploma (ND) in Accountancy.
- b. Higher National Diploma in Accountancy.
- c. National Diploma in Office Technology and Management (OTM).
- d. Higher National Diploma in Office Technology and Management (OTM).
- e. Finance Basic/Upgrading Course (Basic, A3, A3-A2 and A2-A1).
- f. Finance Young Officer Course.
- g. Cashier Course.
- h. Account Inspectors Course.
- i. Commander Division Finance and Account Course.
- j. Clerk General Duties Basic/Upgrading Course (Basic B3, B3-B2 and B2-B1).
- k. Record Clerk Basic/Upgrading Course (Basic B3, B3-B2 and B2-B1).

11. These courses are run within departments, and each department is headed by a Head of Department.

CHAPTER 1

GENERAL INFORMATION

REGISTRATION OF STUDENTS

12. The procedure for registration of students is as follows:
- All students are to report to the Admissions Office two (2) days to the commencement of their courses. On arrival they will report to the Registrar who will register them accordingly.
 - Students, at the beginning of their programmes of study, must register with the names they intend to use throughout the duration of their programme. The School does not allow any change of name in the middle of programmes except where such a change of name is brought about by marriage. All such names must be correctly spelt and written in proper sequence. The School will not be held responsible for any error arising either from spelling or sequence of names in students certificates.

ATTENDANCE

13. The School operates a continuous assessment and end of semester examination system. To this end:
- An overall attendance of not less than 75% is required for each course. Students who fail to satisfy this requirement may not be allowed to take the semester examinations.
 - Any student who is late for a lecture may be marked absent and must also be refused entry into class.
 - Absence from any part of the course examinations must be supported by valid document or certified medical report in case of illness.

LECTURERS CONDUCT

14. The following are outlined as conduct for lecturers:
- Examination co-ordination will be rotational.
 - Lecturers are expected to finish their course contents at least 2 weeks to examination.
 - Examination questions should be submitted in the department 4 weeks before examination.
 - There will be a standing committee for examination mal-practices which should include a lawyer. All cases should be disposed off within 48 hours.
 - Lecturers should from time to time consult with their colleagues on departmental issues.
 - Lecturers must on a daily basis check the Notice Board and the Departmental Memo file.
 - Lecturers must be in their classrooms at least 5 minutes to the lecture period.
 - No lecturer is allowed to sell hand-out to students.
 - Lecturers are to discharge promptly other departmental responsibility as may be assigned to them by the authority.

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STUDENTS CONDUCT DURING LECTURES

15. The following are expected from students during lectures:
- Students are expected to be properly dressed at all times to receive lectures.
 - Students are free to consult with lecturers on educational matters only.
 - Every student must meet 75% Class/Lecture Attendance. If 75% attendance is not met, the department reserves the right to stop defaulting students from writing the examination.
 - Complaints about any course should be channeled through the Class Supervisor to the HOD.
 - All information required by students both for the conduct of courses and for general administration will be conveyed to them through their Class Supervisors, Notice Boards, or through Durbar with HOD/Commandant.

LECTURERS/STUDENTS RELATIONSHIP

16. The underlisted should act as a guide in lecturers/students relationships:
- Insubordination by students to lecturers will not be tolerated. All cases are to be reported to the Class Supervisor for prompt disciplinary action.
 - Inducement of lecturers through monetary gift and otherwise is not allowed. Student reported will face disciplinary action.
 - Lecturer/student relationship should be strictly on academic matter with exception to issues relating to counseling.
 - No lecturer should receive inducement from students under any guise.
 - Extortion of any kind from students by lecturers is prohibited.
 - Students are expected to fill lecturer's assessment form at the end of the semester.
 - Lecturers who have prepared lecture materials may on request by students give out such materials for photocopy.

ELIGIBILITY FOR PROMOTION & AWARD OF DIPLOMA

17. To be eligible for promotion from one class to the next or for award of Diploma, a student must score an aggregate of at least 45% and not less than 40 in each course.

SPORTS

18. Sports activities are well developed in the School. There are varieties of sporting facilities to cater for all interests. There are equally Physical Training Instructors attached to the school whose duty it is to organize sporting activities. All staff and students are expected to participate in the following sporting activities:
- Morning Physical Training Exercise.
 - Evening Games.
 - Monthly route march.
 - Quarterly inter department sports competition.

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19. The sporting activities in the school are designed to prepare students for the Bi-annual Nigerian Polytechnic Games (NIPOGA).

MEDICAL CENTRE

20. All sick students must report to the Medical Reception Station (MRS) located in the school by 0800 hours after duly informing his/her class representative. Excuse duties must be registered with the class representatives who will in turn inform the Regimental Sergeant Major (RSM) and Administrative Officer (AO). Serious medical cases that cannot be adequately treated in the MRS will be referred to other appropriate Military Hospital by the Medical Officer in charge. All successful students shall undergo comprehensive medical test.

HOSTEL ACCOMMODATION

21. Students, on arrival will be allocated beds. Any student once allocated a bed is not allowed to occupy any other bed. The Quarter Master (QM) shall ensure that beds, mattresses and pillows are supplied to students. They must be properly taken care of in each dormitory. Such beds shall be numbered and adequate records maintained. It is the responsibility of every student to take care of the schools' property.

22. There shall be dormitory head and an assistant appointed by the Administrative Officer to carry out the following functions:

- a. Maintain discipline amongst the students in their respective dormitories.
- b. Ensure that all lights are put out at 2300 hours.
- c. Ensure that all Hostel and its environs are kept clean; each Hostels Leader shall prepare a duty roster for all the occupants to ensure orderly performance of duties.
- d. Ensure that no student is allowed to use his radio or TV set or any other electrical gadgets to inconvenience his fellow students.
- f. Ensure that visitors are only allowed between 1600 hours and 1800 hours Mondays to Fridays. On Saturdays, Sundays and Public Holidays, visitors may be allowed in between 1100 hours and 1800 hours. Visitors are to be received only in the Visitors' room.
- g. Ensure that students do not post bills and posters on School buildings.
- h. Ensure that where a student damages any school property, he/she shall be made to replace such immediately.

FEEDING

23. Students will be fed centrally by the Catering Officer. For this reason, cooking is prohibited in the Hostels.

24. Timings for meals will be as follows:

- a. **Breakfast.**
 - (1) Mondays – Fridays: 0700 – 0800 hours.
 - (2) Weekends/Public Holidays: 0800 – 0900 hours.

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- b. **Lunch.**
 - (1) Mondays - Fridays: 1430 – 1530 hours.
 - (2) Weekends/Public Holidays: 1330 - 1430.
- c. **Dinner.** Dinner on all days will be served from 1900 – 2030 hours.

RESERVATION OF MEALS

25. Meals may be reserved if, in the opinion of the HOD, the affected students will not be available at the scheduled hours of meals due to academic engagements. Such request to the Catering Officer can only be made by the Administrative Officer.

COMPLAINTS ABOUT MEALS

26. The following procedures shall be observed by all students:
- a. The most senior Hostel Leaders will convey complaints relating to feeding to the Catering Officer. Where the Catering Officer is unable to solve the problem, written complaints will be forwarded to the School Authority.
 - b. Students who are recommended for special diet by a medical doctor should forward their papers of recommendation to HQ NASFA.

DINNING HALL ETHICS

27. The following dining hall ethics shall be observed by all students:
- a. Students must dress properly and neatly to the dining hall. Bathroom slippers must never be worn to the dining hall.
 - b. Dining equipment including cutlery, napkins, chairs and table must not be removed from the dining hall without the Catering Officer's authority.
 - c. The kitchen and serving areas are out of bounds to all students.
 - d. The use of dining hall for other purposes must be permitted by the School Authority.
 - e. Students must not abuse or manhandle any member of the kitchen staff.

DISCIPLINE

28. All cases of indiscipline will be disposed off in accordance with the Armed Forces Act or relevant statutes. All students shall be accorded the normal courtesy befitting their ranks by fellow student and permanent staff.

CLUB AND SOCIETIES

29. No club and/or society shall be set up in the school.

SECRET SOCIETIES/CULTS

30. The School, like the Nation, frowns at the existence of secret societies or cults in school. It is a criminal offence to belong to secret cult. The penalty is dismissal and prosecution.

GENERAL COMPORTMENT

31. Students are generally expected to comport themselves as responsible members of the society. Homosexuality, lesbianism and other anti-social behaviours are not allowed. Also, any student caught engaging in any form of verbal/physical combat shall be disciplined.

DRESS

32. Normal working dress will be worn to classes. Students are not allowed to attend classes in mufti. However, students are allowed in mufti during evenings and weekend lectures.

ON EXCUSE DUTY FEMALE

33. All pregnant female student officers and soldiers will be excused uniform at the discretion of commandant but not earlier than 16 weeks on conception and later than the end approved maternity leave. All pregnant females who are excused uniform will wear loose frock/gowns to work. No badge of rank will be worn but the name tag will be properly displayed. Any convenient shoes may be worn.

MALE

34. Dress in trouser and shirt neatly tucked in or caftan.

MILITARY DUTIES

35. All students will perform military duties whenever they are detailed to do so.

WORK/LECTURE HOURS

36. Lectures are to start by 0830 hours daily and end by 1430 hours from Mondays to Fridays. However, lectures may be extended to evenings when necessary.

TOWN PASSES

37. All students must obtain town passes to move out of the school during working hours. Applications for this purpose are to be forwarded to the AO for approval.

LIBRARY

38. The Library opens from 0800 hours - 2200 hours, Mondays to Fridays. Opening hour on Saturday is from 1000 hours -1700 hours. Each student is allowed to borrow from the library a maximum of two books at a time for maximum of two weeks in the first instance. The books may be renewed for a further two weeks after which they must be returned to the library. Any student who fails to return borrowed book(s) as at the agreed period, will be fined. Any student who loses any book will be made to replace it within a period not longer than four weeks.

CHANNEL OF COMMUNICATION

39. The following procedure relating to channel of communication should be strictly adhered to:
- a. Student seeking interview with the Dy Commandant and the Commandant shall put their request in writing through their Class Supervisor to the HOD.
 - b. Complaints on any course shall be channeled through the class supervisor/HOD to the Dy Commandant.
 - c. All administrative problems shall be dealt with by the AO. More complex cases will be referred to the Dy Commandant and if necessary to the Commandant.
 - d. All information required by students will be conveyed through the Part I Orders and Departmental Notice Boards.
 - e. Durbars shall be organized regularly.

PAY AND ALLOWANCES

40. The following instructions will apply to both the short and long courses:
- a. Short Courses. The respective Units of the soldiers on short and long course will continue to administer the personnel in respect of pay and allowances.
 - b. Officers/WOs. APPO will continue to administer the accounts of Officers and Warrant Officers.

MAILS

41. Mails from the Post Office are collected daily. They are sorted out and placed in the mail pigeon-holes where students can collect their letters. Registered mails are published in the Part 1 orders. Only the addressee will be allowed to collect such registered slips unless in exceptional cases where a letter of authority may be accepted.

SCHOOL PROPERTY

42. The AO is responsible for the maintenance and care of the School premises. However, such duties may be delegated to any other Officer.

CLASS APPOINTMENTS

43. A Class coordinator will be appointed by the HOD to oversee the affairs of the class. A class leader will also be appointed in each class by the Class coordinator with the approval of the HOD.

CARE OF CLASSROOMS

44. The class leader will see to the general cleanliness of the classroom. He is to draw up duty roster for the students.

FIRE PREVENTION/FIGHTING

45. Effective fire precaution is essential in every military establishment. Fire prevention is more important than fire fighting. The underlisted fire preventive measures must be strictly observed.
- a. All smokers must provide themselves with ashtrays.

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- b. Matches and cigarettes ends must be fully extinguished in all cases and all ash trays must be emptied before the close of work.
- c. Fire alarms will be raised by anybody who first notices outbreak of fire in any part of the School complex. The Fire Brigade must be contacted immediately. Any false alarmist will be severely punished.
- d. Whenever there is a fire alarm, all electric switches and lights will be switched off immediately by the person nearest to them.
- e. The AO will ensure that fire orders are prominently displayed on all Notice Boards.

STUDENTS CLEARANCE CERTIFICATE

46. At the end of each course, students will ensure they obtain signed certificate of clearance from their HOD and the following departmental heads:

- a. **The Librarian**. He will ensure that all books borrowed from the Library have been returned.
- b. **The Catering Officer**. Will ensure that students have returned tally, kitchen equipment, etc in their possession.
- c. **The Quartermaster**. He will ensure that students have returned all stores and equipment issued to them. All damaged and losses of government properties entered in their names must be cleared.
- d. **The Finance Officer**. He will ensure that students are not indebted financially to the School.
- e. **The Sports Officer**. Will ensure that students have returned all sport items in their possession.
- f. **Administrative Officer**. The AO will ensure that students have no pending disciplinary case.
- g. **The Head of Department**. The HOD will ensure that students have satisfied all the academic requirements for the award of Certificates/Diploma.

STUDENTS MAIL ADDRESSES

47. It is advisable for students to record their postal addresses with the AO and Registrar before leaving the School. This will facilitate easy re-direction of individual letters.

RELIGIOUS ACTIVITIES

48. The School encourages freedom of worship in line with military doctrine. The religious sects allowed in the school are Christianity and Islam. Padre hour is conducted between 1200 hours and 1300 hours on Fridays. To foster harmonious co-existence, students are advised to desist from all forms of religious fanaticism.

SMOKING

49. Smoking is prohibited in all public places, including hostels, dining halls, classrooms, Library and conference rooms.

CHAPTER 2

RULES AND REGULATIONS ON ACADEMICS

GUIDELINE ON ACADEMICS

50. **The Academic Branch.** The Academic branch of the School is made up of the following departments:
- Department of Accountancy.
 - Department of Office Technology and Management.
 - Management Courses/Service Accounts Department.
 - Clerk General Duties/Records Department.
 - General Studies (GNS) Department.
51. **Functions of the Heads of Department.** The responsibilities of Departmental heads are as follows:
- They are responsible to the Director of Instructions (DOI) who is also the Dy Commandant.
 - They are to oversee the general discipline of Lecturers/Instructors and students in each department.
 - They are to organize and conduct examinations.
 - They are to ensure safe-keeping of all the office equipment and teaching aids in their respective departments.
 - To arrange for, and provide lecture/exams materials in their departments.
 - To make recommendations for staff requirements in their departments.
 - To make recommendations as regards general welfare of staff and students in their departments.
 - They are to see to other logistics, administrative and academic matters as it may arise in their departments.
52. **The Academic System.** The School runs the semester system for the long courses in line with NBTE requirements. The Academic Year (for long courses) is divided into first and second semesters. Students are expected to pass all subjects in each semester. The following terms are used in determining a student's academic standing at various stages of his course:
- Probation.** A student is to be placed under probation if at the end of the second semester, his/her GPA falls below 2.00, provided his CGPA is not less than 1.50.
 - Warning.** If a student obtains a GPA of less than 2.00 at the end of the first semester, such a student would be issued with a Letter of Warning.
 - Carry over.** Under the course unit system, there is no RESIT of examinations or REPEAT of class. In place of this, hence the carry over facility. All failed courses are treated as carry over, provided the conditions under probation are satisfied. All such carry over courses must be taken at the appropriate semester, i.e when such courses are available.
 - Withdrawal.** A student may withdraw or be withdrawn from the School under the following conditions:

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- (1) Failure in more than 3 subjects or where the CGPA is less than 1.50.
- (2) Failure of carry over.
- (3) Failure to report to school after 4 weeks of resumption/registration.
- (4) If found guilty of being Absent Without Leave (AWOL).
- (5) Protracted illness lasting more than one academic year.
- (6) Academic misconduct.
- (7) On general disciplinary grounds.

e. **Repeat.** There is no room for repeat except on medical ground or any other genuine reason to be determined by the Commandant.

ACADEMIC CALENDAR

53. The Academic Calendar is as follows:

a. **First Semester.**

- (1) **First Half Semester.** Third week of Oct – Third week of Dec.
- (2) **Christmas Break.** Forth week of Dec – First week of Jan.
- (3) **Second Half Semester.** Second week of Jan – Second week of Feb.
- (4) **First Semester Break.** Third week of Feb – First week of Mar.

b. **Second Semester.**

- (1) **First Half Semester.** Second week of Mar Third week of May.
- (2) **Half Semester Break.** Forth week of May.
- (3) **Second Half Semester.** First week of Jun Second week of Jul.

REGISTRATION PROCEDURES

54. All students are required to register every semester in the first week of resumption. Certificates of new intakes are scrutinized before registration are effected. Each student is required to register with the following offices:

- a. The Admission Office.
- b. The Departments.
- c. The Library.

55. The following forms must be completed by each student:

- a. The Personal Data Form.
- b. The Course Registration Form.

DEFINITION OF TERMS

56. **A Course/Digit.** A course is a subject offered for a number of periods per week of the programme while the digits (depending on whether First, Second or Third semester) represent the level of the programme and also whether First or Second semester course. For example;

- a. OTM 104 - Office Technology.
- b. ATC101 - Accounting Technician Scheme.
- c. GNS220 - General Nigerian Studies.
- d. FRN202 - French.
- e. MOR102 - Military Office routine.
- f. IPAC201 - Introductory professional Accounting course.

57. **Level Programme.** The following represents the level of programme:

- a. ND 1.
- b. ND 2.
- c. HND 1.
- d. HND 2.

58. **Grading System.** The following standardized uniform grading system as approved by the NBTE shall apply to all diploma students:

Serial	Mark Range%	Grade	Numerical Grade Points Equivalent	Performance
(a)	(b)	(c)	(d)	(e)
1.	75% and above	AA	4.0	Distinction
2.	70% - 74%	A	3.50	Distinction
3.	65% - 69%	AB	3.25	Upper credit
4.	60% - 64%	B	3.00	Upper credit
5.	55% - 59%	BC	2.75	Lower credit
6.	50% - 54%	C	2.50	Lower credit
7.	45% - 49%	CD	2.00	Pass
8.	40% - 44%	D	1.75	Pass
9.	39% Below	F	0.00	Fail

59. **Aggregate Pass Mark.** Aggregate pass mark shall be minimum of 40% in every examination. For a pass in overall result, a student is required to pass all subjects i.e obtaining a minimum of 40% in each subject. Aggregate pass could also be obtained if a student scored a cumulative grade point average (CGPA) of not below 2.00. The grade points are as scheduled below:

Serial	CGPA	Classification	Numerical Equivalent
(a)	(b)	(c)	(d)
1.	3.50 and above	Distinction	70% and above
2.	3.00 - 3.49	Upper Credit	60% - 69%
3.	2.50 - 2.99	Lower Credit	50% - 59%
4.	2.00 - 2.49	Pass	45% - 59%
5.	Below	Fail	Below 45 %

60. **Assessment.** Continuous Assessment shall constitute 30% of the 100 mark in a paper, while final semester examination shall have the remaining 70% marks.

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61. **The Grade Point Average.** The overall performance of a student is determined by means of the Grade Point Average (GPA). Each course will be credited by the grade point. Grade point is calculated by multiplying the credit hours by the numerical grade point equivalent. The GPA is equivalent to the total number of grade point divided by the total credit hours. For example:

Grade A in a 3 credit hour course	=	3 x 3.50	=	10.50 points
Grade B in a 4 credit hour course	=	4 x 3.00	=	12.00 points
Grade BC in a 3 credit hour course	=	3 x 2.75	=	8.25 points
Grade CD in a 4 credit hour course	=	4 x 2.00	=	8.00 points.
Total Credit hours	=	3 + 4 + 3 + 4	=	14
Total Grade points	=	10.50+12.00+8.25+8.00	=	38.75
GPA	=	$\frac{38.75}{14}$	=	2.77

62. **Cummulative Grade Point.** Cummulative Grade Point (CPG) is defined as the sum of all the grade points obtained from the time of entry into the school to date.

63. **Cummulative Credit Hours.** Cummulative Credit Hours (CCH) is defined as the sum of all the credit hours carried from the time of entry into the school to date.

64. **Cummulative Grade Point Average.** The Cummulative Grade Point Average (CGPA) is obtained by dividing the CGP by the CCH. All course passed or failed shall be reflected on the course report for each academic year.

65. **Absenteeism Grade.** If a student absent himself from exams, where the student has not officially withdraw from the course a score of 0 will be entered for the student in that course.

TRANSFER TO ANOTHER DEPARTMENT

66. No student will be allowed to transfer to another department after admission.

HONOURS ROLL

67. A student who has a cummulative grade point average (CGPA) 3.50 and above at the end of any academic session shall be put on the School's Honour Roll.

PROJECT WORK/TERM PAPER

68. Students undergoing the ND II and HND II programmes are required to submit a project work in partial fulfillment for the award of the Diploma. Project work is a scoring subject which will be defended by the students.

AWARD OF DIPLOMA

69. The final classification and award of Diploma will be based on the GPA obtained by each student during his/her entire period of study. The minimum GPA for the award of a diploma is 1.50. To obtain a diploma, all courses must be passed, and the diploma shall be graded on the basis of the overall performance as follows:

a.	Distinction	3.50	-	4.00.
b.	Upper Credit	3.00	-	3.49.
c.	Lower Credit	2.50	-	2.99.
d.	Pass	2.00	-	2.49.

ACADEMIC TRANSCRIPTS

70. Transcripts are issued on the request of a student who had completed his/her programme of study. However, course reports are issued to students who are still on course at the end of each academic year.

EXAMINATION CONDUCT

71. The conduct of student in the examination hall shall be guided by the following directives:
- a. Students must not bring book(s) into examination hall other than any admission notice or time table or book that they have been specifically told to bring with them to the examination hall.
 - b. Students must obey all instructions given by the supervisor/invigilators. In particular, they must enter and leave the hall when told to do so. Also, they must not talk or whisper to each other while in the examination hall.
 - c. Students must not give or receive any assistance in the examination hall.
 - d. Students will not remove any answer book or paper from the examination hall. Examination papers remain the property of the School and will only be removed if the Supervisor permits.
 - e. Students who disobey the regulations will be told, by the Supervisor, to leave the examination hall and will, in addition, be reported to the Commandant.
 - f. In all cases of irregularities, the School may cancel the result of the whole examination of the student(s) concerned after due consideration of the report.
 - g. Where cases of cheating are detected on scripts and / or otherwise established in one paper, the subject(s) involved shall be cancelled.
 - h. The School does not accept responsibility for books, bags or other things which students bring to the examination hall.
 - i. The invigilator has the power to search students before and/or during examination.

IRREGULARITIES DURING EXAMINATION

72. All cases of irregularities during examination will be treated as stated below:
- a. Where a student is caught committing an offence which constitute irregularities activity inside the School examination hall; for example, bringing into the examination hall notes, text books, prepared materials, converting or misappropriating the scripts of others students etc; the student's results in the entire examination shall be withheld pending the decision of the Academic Board.
 - b. Where a student is caught during examination passing notes for help, receiving or giving assistance or colluding in any other manner, the invigilator will make a report to the HOD for appropriate action.
 - c. Where a person is caught impersonating a student he/she shall be charged, disciplined and the entire results of the person being impersonated and of the impersonator, if/she is also a student, shall be withheld pending the decision of the Academic Board.
 - d. Where cases of cheating are detected on scripts and/or otherwise established in one paper, the subject involved shall be cancelled. Where a student is proved to have cheated in more than one paper, his entire results shall be cancelled.

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- e. Where cases of leakage are established in a subject, the entire result of the student(s) offering the subject(s) shall be withheld pending the cancellation of the subject by the Commandant.
- f. Any student proved to have been involved in the leakage of any subject(s) would have his entire results withheld pending the decision of the Commandant.
- g. Where there are established cases of mass cheating/collusion in an examination hall/subject, as a result, the subject(s) of the examination will be withheld pending the decision of the Commandant.

MATERIALS TO BE PROVIDED BY STUDENTS

73. Students are to provide themselves with the following materials:
- a. Pen (It is advisable to have two of the same colours at a time).
 - b. Pencil.
 - c. Eraser.
 - d. Razor blade/Sharpener.
 - e. Mathematical sets (when necessary)
 - f. Calculators (non-programmable)
 - g. Any other items approved by the department.

USE OF REGISTRATION NUMBER

74. Only the registration number issued to students by the School shall be used.

USE OF EXAMINATION MATERIALS

75. A student shall be given all the papers he needs to write an examination. All rough works shall be done in the answer sheet (booklet) provided for the examination but should be neatly cancelled. Every student must therefore work on the paper provided.

CALL FOR INVIGILATOR/SUPERVISOR

76. Any form of noise to attract the attention of the Invigilator/Supervisor will be regarded as an offence. Student will only raise their hand to attract the attention of an invigilator.

INABILITY TO COMPLETE EXAMINATION

77. A student who is involved in any situation that prevents him from writing or completing examination may be allowed to carry over such subject(s).

ILL HEALTH

78. The following rules will apply to the sick:
- a. Any student who is indisposed and requires any form of special attention or supervision or who feels that his health may affect his performance in the examination, shall notify and submit a report signed by a Medical Doctor to the HOD prior to the examination date. The DOI shall be informed accordingly.
 - b. Where a student falls sick, during examination, he should report immediately to the Invigilator who will take immediate necessary action.

SUBMISSION AND COLLECTION OF ANSWER SCRIPTS

79. The following rules apply:
- a. Student must submit his/her scripts by hand to the Invigilator and will sign a prepared sheet of attendance to show that he/she sat for and submitted the answer script.
 - b. It is an offence for a student to take out of the examination hall any of the papers and materials provided by the school.
 - c. A question paper becomes the property of the student only where the nature of the examination permits its being taken out of the examination hall.

PENALTIES

80. The Commandant will deal with any examination malpractice as appropriate. The penalty for cheating in an examination is withdrawal from the school. In addition to this, the student will be disciplined in accordance with military law.

GRADUATION

81. The Commandant reserves the right to determine the mode and time of passing out ceremony.

CHAPTER 3

DEPARTMENT OF ACCOUNTANCY

INTRODUCTION

82. The Department of Accountancy is the hub amongst the departments in the Academic Branch of Nigerian Army School of Finance and Administration (NASFA). Though NASFA was established in 1968, the department was created in 1978 to provide service and academic training in Pay, Records and Accountancy Duties to the Officers and men of the Corps.

83. The department trains soldiers on the rudiments of accounting leading to the award of National Diploma (ND) and Higher National Diploma (HND) in Accountancy. The department also provides services to the Armed Forces Command and Staff College Jaji by contributing inputs into the JC(A) NAFC Package held twice a year.

84. Many graduands of NASFA have become professionally qualified in Accountancy, and many NAFC personnel have equally benefited from ICAN Preparatory Classes organized by the department.

85. Students are admitted from the Armed Forces, Police and other security agencies. Graduates who successfully complete their HND are granted exemption from National Youth Service Corps (NYSC).

ADMISSION REQUIREMENTS

86. A student must be a serving personnel in the Armed Forces, Police and other security agencies who satisfies the following educational requirements:

a. **National Diploma.** Prospective students are expected to have a minimum of five (5) credits at not more than two (2) sittings in Secondary School Certificate Examination (SSCE), West African School Certificates (WASC), General Certificate of Education (GCE) Ordinary Levels and Grade II Certificate which should include credit passes in English Language and Mathematics.

b. **Higher National Diploma.** Applicants must satisfy:

- (1) The entry requirements for National Diploma Programme.
- (2) Must have undergone a one year supervised industrial training, and must possess the National Diploma Certificate with at least a lower credit.
- (3) Pass in ND may only be considered after two years post qualification experience.
- (4) Candidates with ICAN-ATS qualifying Certificate are also eligible.

SUBJECTS TAUGHT

87. The subjects taught for ND include the following:

- a. Accountancy.
- b. Element of Banking.
- c. Business Mathematics.
- d. Law

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- e. Principle of Management.
- f. Economics.
- g. Use of English.
- h. Citizenship Education
- i. ICT
- j. Entrepreneurship Education
- k. Auditing.
- l. Taxation.
- m. Cost Accounting
- n. Research Methodology
- o. Accounting Laboratory
- p. Business Statistics
- q. Business Finance
- r. Public Sector Accounting etc.

88. The subject taught for HND include:

- a. Advance Financial Accounting.
- b. Advance Costing.
- c. Oil and gas Accounting.
- d. Auditing.
- e. Accounting Laboratory.
- f. Small Business Management.
- g. Public Sector Accounting.
- h. Forensic Accounting.
- i. Management Accounting.
- j. Financial Management.
- k. Business Communication.
- l. Entrepreneurship Development.
- m. Managerial Economics.
- n. Executorship & Bankruptcy Law.
- o. Quantitative Techniques.
- p. Management Information System.
- q. Public Finance.
- r. Multi Disciplinary Case Study.
- s. Professional Career Development etc.

PROJECT WORK/TERM PAPER

89. Students undergoing the ND Programme are required to submit Term Paper which forms part of their evaluation. Students undergoing HND Programme are required to submit Project works in partial fulfillment for the award of Diploma. Project Work is a scoring subject which will be defended by the students.

INDUSTRIAL TRAINING

90. The department goes on routine check of ND graduands undergoing the One-Year supervised Industrial Work Experience.

ACADEMIC STAFF

91. The department is endowed with qualified, competent and hard-working staff. The lecturers are qualified in their respective fields with most of them possessing Postgraduate and Professional Qualifications in their areas of study.

STUDENTS STRENGTH

92. The department has the capacity to accommodate One Hundred and Sixty (160) students in any academic session, that is, a maximum of Forty (40) students for each class of ND I, ND II, HND I and HND II classes respectively.

REGISTRATION

93. New students into ND Accountancy and HND Accountancy are expected to register with the Admission Office and department.

ATTENDANCE REGISTER/SHEET

94. Attendance Sheets are available in all classes to record Student's Daily Attendance for each subject. At the end of the day, it is the responsibility of the Class to collate the sheets into Attendance Register and submit it to the Class Supervisor.

CHANNEL OF COMMUNICATION

95. Any lecturer/student seeking interview with the DOI/Deputy Commandant and the Commandant shall put his request in writing and pass through to the HOD for further action.

CLUBS AND SOCIETIES

96. There shall be no student union/group in the department.

CLASS APPOINTMENT

97. A class Coordinator/Supervisor will be appointed by the HOD to oversee the affairs of the class. A Class Leader/Governor will also be appointed in each class by the Coordinator/Supervisor with the approval of the HOD.

CARE OF CLASSROOMS

98. The Class Leader/Governor will see to the general cleanliness of the classroom and its surroundings. He/she is to draw up a class duty roaster for the students.

SUBJECT CODE COURSE TITLE CONTACT HOURS AND CREDIT UNITS

99. The Subject code, contact hours and credits units are as follows:

a. **ND I Accounts (First Semester).**

Course Code	Course Title	Contact Hour	Credit Hour
(a)	(b)	(c)	(d)
ACC 111	Principles of Accounts I	4	4
BFN 111	Elements of Banking	2	2
BFN 112	Principles of Economics I	3	3
BAM112	Business Mathematics I	3	3
BAM 113	Principles of Law	2	2
BAM211	Principles of Management I	2	2
GNS 101	Use of English	2	2
OTM 113	ICT	4	4
GNS 111	Citizenship Education	2	2
TOTAL		24	24

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b. **ND I Accounts (Second Semester).**

Course Code	Course Title	Contact Hour	Credit Hour
(a)	(b)	(c)	(d)
ACC 121	Principles of Accounting II	4	4
BFN 121	Elements of Banking II	2	2
BFN 122	Principles of Economics II	3	3
BFN 122	Business Mathematics II	3	3
BAM 214	Business Law	2	2
BAM 221	Principles of Management II	2	2
GNS 102	Technical English	2	2
OTM 214	ICT II	4	4
GNS 121	Citizenship Education	2	2
EED 126	Entrepreneurship Development	2	2
TOTAL		26	26

c. **ND II Accounts (First Semester).**

Course Code	Course Title	Contact Hour	Credit Hour
(a)	(b)	(c)	(d)
ACC 211	Financial Accounting I	4	4
ACC 212	Cost Accounting I	4	4
ACC 213	Auditing I	3	3
ACC 214	Taxation I	3	3
ACC 011	Accounting Lab	2	2
BFN 213	Business Research Methodology	2	2
BAM 212	Business Statistics I	3	3
BAM 424	Company Law I	2	2
EED 216	Entrepreneurship Development	2	2
OTM 201	Use of English	2	2
TOTAL		27	27

d. **ND II Accounts (Second Semester).**

Course Code	Course Title	Contact Hour	Credit Hour
(a)	(b)	(c)	(d)
ACC 221	Financial Accounting II	4	4
ACC 222	Cost Accounting II	4	4
ACC 223	Auditing II	3	3
ACC 224	Taxation II	3	3
ACC 225	Public Sector Accounting	2	2
ACC 012	Accounting Laboratory	2	2
ACC 229	Research Project	2	2
BFN 211	Business Finance	3	3
BAM 222	Business Statistics II	3	3
BAM 425	Company Law II	2	2
GNS 201	Use of English	2	2
TOTAL		30	30

RESTRICTED

e. **HND 1 Accounts (First Semester).**

Course Code	Course Title	Contact Hour	Credit Hour
(a)	(b)	(c)	(d)
ACC 311	Accounting Theory & Practices	4	4
ACC 312	Advance Costing I	4	4
ACC 313	Executorship and Bankruptcy law	2	2
ACC 315	Quantitative Technique	3	3
ACC 316	Public Finance	3	3
ACC 317	Management Information System I	2	2
HBF 427	Management Economics	4	4
EED 412	Entrepreneurship Development	2	2
GNS 301	Business Communication I	2	2
TOTAL		26	26

f. **HND 1 Accounts (Second Semester).**

Course Code	Course Title	Contact Hour	Credit Hour
(a)	(b)	(c)	(d)
ACC 321	Advance Financial Accounting I	4	4
ACC 322	Advance Costing II	4	4
ACC 324	Advance Taxation I	3	3
ACC 326	Public Sector Accounting I	4	4
ACC 327	Management Information System II	2	2
ACC 328	Oil & Gas Accounting	2	2
HBF 413	Business Research Methods	3	3
EED 413	Entrepreneurship Development	2	2
OTM 424	Prof Ethics & Social Responsibility	4	4
GNS 302	Business Communication	2	2
TOTAL		30	30

g. **HND II Accounts (First Semester).**

Course Code	Course Title	Contact Hour	Credit Hour
(a)	(b)	(c)	(d)
ACC 411	Advance Financial Accounting II	4	4
ACC 412	Auditing and Investigation	3	3
ACC 413	Financial Management I	4	4
ACC 414	Advance Taxation II	3	3
ACC 415	Management Accounting I	4	4
ACC 416	Public Sector Accounting II	3	3
FAC 411	Forensic & Investigative Accounting	2	2
ACC 021	Accounting Laboratory	-	-
BAM 418	Small Business Management	2	2
GNS 401	Business Comm & Literary Appr	2	2
TOTAL		37	37

h. **HND II Accounts (Second Semester).**

Course Code	Course Title	Contact Hour	Credit Hour
(a)	(b)	(c)	(d)
ACC 421	Adv Financial Accounting III	4	4
ACC 422	Auditing Practice & Assurance Svc	3	3
ACC 423	Fin Management II	4	4
ACC 424	Multi Disciplinary Case Study	2	2
ACC 425	Management Accounting	4	4
ACC 428	Project	2	2
FAC 421	Forensic Accounting	2	2
ACC 022	Accounting Laboratory II	2	2
OTM 322	Prof Career Development	4	4
GNS 402	Business Comm & Literary Appr	2	3
TOTAL		29	30

CHAPTER 4

OFFICE TECHNOLOGY AND MANAGEMENT DEPARTMENT

INTRODUCTION

100. The Secretarial Studies Department now known as Office Technology and Management Department is a department in the Academic Branch of NASFA. Though the school was established in 1968, the department was created in 1978 to provide service and academic training in secretarial studies to the soldiers of the Nigeria Armed Forces, Police and other paramilitary organization.

101. The department trains soldiers on the rudiments of Modern Office Technology and Management leading to the award of National Diploma (ND) and Higher National Diploma (HND) in Office Technology and Management. The Department also prepares students for the National Secretarial Examinations (NSE).

102. Students are admitted from the Armed Forces, Police and other paramilitary organization.

ADMISSION REQUIREMENTS FOR NATIONAL DIPLOMA

103. A student must be serving personnel in the Armed Forces, Police and other security agencies. Prospective students are expected to have a minimum of five (5) credits at not more than two (2) sittings in Secondary School Certificate Examination (SSCE), West African School Certificate (WASC), General Certificate of Education (GCE) as well as Ordinary Levels and Grade II Certificate which should include credit passes in English Language and Mathematics.

ND OTM SUBJECTS

104. The subjects taught for ND include the following:

- a. Shorthand.
- b. Keyboarding.
- c. Principles of Accounts.
- d. Introduction to Entrepreneurship.
- e. Use of English.
- f. Citizenship Education.
- g. Office Practice.
- h. Business Mathematics.
- i. Principles of Law.
- j. Modern Office Technology.
- k. Principles of Economics.
- l. Communication in English.
- m. Career Development.
- n. Information and Communications Technology.
- o. French.
- p. Research Techniques.
- q. Military Office Routine.
- r. Desktop Publishing.
- s. Records Management.
- t. Practice of Entrepreneurship.
- u. People Communication Skills.
- v. Web Page Design.
- w. Project.

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PROJECT WORK/TERMPAPER

105. Students undergoing the ND Programme are required to submit Project Works in partial fulfillment for the award of Diploma. Project Work is a scoring subject which will be defended by the students.

INDUSTRIAL TRAINING

106. Students are mandated to proceed on a 3-month compulsory industrial training at the end of the first year (NDI). The department conducts routine check on the students undergoing the scheme.

ACADEMIC STAFF

107. The department is endowed with qualified, competent and hard-working staff. The lectures are qualified in their respective fields with most of them possessing Postgraduate and Professional Qualifications in their areas of study.

STUDENTS STRENGTH

108. The department has the capacity to accommodate One Hundred and Sixty (160) students in any academic session, that is, a maximum of Forty (40) students for each of NDI, NDII, HND I and HND II respectively.

REGISTRATION

109. New students into ND and HND Office Technology and Management department are expected to register with the Admission Office and department.

ATTENDANCE REGISTER/SHEET

110. Attendance Sheets are available in all classes to record Student's Daily Attendance for each subject. At the end of the day, it is the responsibility of the Class Governor to collate the sheets into an Attendance Register and submit it to the Class Supervisor.

CHANNEL OF COMMUNICATIION

111. Any lecture/student seeking interview with the DOI/Deputy Commandant and the commandant shall put his request in writing through HOD for further action.

SUBJECT CODE COURSE TITLE CONTACT HOURS AND CREDIT UNITS

112. The Subject code, contact hours and credits units are as follows:

a. ND I OTM (First Semester).

Course Code	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 111	Shorthand I	4	4	
OTM 112	keyboard I	4	4	
OTM 113	Info & Comm Tech I	8	4	
OTM 114	Office Practice I	4	4	
GNS 101	Use of English I	4	4	
GNS 111	Citizenship Education I	2	2	
MATH 100	Business Mathematics	3	3	
FRN 101	French	3	3	
TOTAL		32	28	

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b. **ND I OTM (Second Semester).**

Course Code	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 121	Shorthand II	4	4	
OTM 122	keyboard II	4	4	
OTM 123	Info & Comm Tech II	8	4	
OTM 124	Modern Office Practice II	4	4	
OTM 125	Career Dev	4	4	
GNS 102	Communication in English I	4	4	
GNS 121	Citizenship Education II	2	2	
BAM 126	Introduction to Entrepreneurship	2	3	
BAM 113	Principles of Law	3	3	
FRN 102	French	4	2	
TOTAL		39	34	

c. **ND II OTM (First Semester).**

Course	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 211	Shorthand III	4	4	
OTM 212	keyboard III	4	4	
OTM 213	Desktop Publishing	8	4	
OTM 214	Office Practice II	4	4	
GNS 201	Use of English II	4	4	
GNS 228	Research Techniques	2	2	
ACC 111	Principles of Accounting	4	4	
BAM 114	Principles Economics	2	2	
FRN 201	French	3	3	
MOR 201	Military Office Routine	4	4	
TOTAL		39	35	

d. **ND II OTM (Second Semester).**

Course Code	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 211	Shorthand III	2	2	
OTM 221	Oral Communication Skills	4	4	
OTM 222	Records Management	2	2	
OTM 223	Web Page Design	8	4	
GNS 202	Communication in English II	4	4	
BAM 214	Principles of Economics	2	2	
FRN 202	French	2	2	
MOR 202	Military Office Routine	3	3	
BAM 216	Practice of Entrepreneurship	2	2	
BAM 213	Law of Meetings	2	2	
OTM 212	Keyboarding	2	2	
OTM 225	Project	4	4	
TOTAL		39	35	

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e. **HND IOTM (First Semester).**

Course Code	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 311	Shorthand IV	4	4	
OTM 312	Business Communication I	4	4	
OTM 313	ICT Office Application I	8	4	
OTM 314	Office Administration & Management I	4	4	
GNS 411	Social Psychology	4	4	
BAM 314	Business Law	4	4	
BAM 414	Advance Economics	4	2	
TOTAL		30	26	

f. **HND IOTM (Second Semester).**

Course Code	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 311	Shorthand	2	2	
OTM 321	Business Communication II	4	4	
OTM 322	ICT Office Application II	8	4	
OTM 323	Office Administration & Management II	4	4	
OTM 324	Research Methodology	4	4	
BAM 427	Nigerian Labour Law	4	4	
OTM 325	Professional Career Development	4	2	
BAM 324	Human Capital Development	4	4	
OTM 313	Introduction to Marketing	2	2	
TOTAL		38	26	

g. **HND IIOTM (First Semester).**

Course Code	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 411	Advance Transcription	4	4	
OTM 413	Data Management System	4	4	
OTM 414	Oral Communication Skills	4	4	
OTM 415	Advance Desktop Publishing	8	4	
GNS 402	Literary Appreciation & Oral Comm	2	2	
BAM 224	Element of Human Capital Dev	3	3	
BAM 412	Entrepreneurship Development I	2	2	
MOR 401	Military Office Routine	4	4	
TOTAL		31	27	

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h. HND IIOTM (Second Semester).

Course Code	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 423	Management Information System	4	4	
OTM 424	Professional Ethics & Social Responsibility	4	4	
BAM 413	Entrepreneurship Development II	2	2	
OTM 415	Advanced Webpage Design	8	4	
MOR 402	Military Office Routine	4	4	
OTM 422	Project	4	4	
TOTAL		26	22	

i. CS Upgrading Course.

Course Code	Course Title	Contact Hour	Credit Hour	Remarks
(a)	(b)	(c)	(d)	(e)
OTM 423	Management Information System	4	4	
OTM 424	Professional Ethics & Social Responsibility	4	4	
BAM 413	Entrepreneurship Development II	2	2	
OTM 415	Advanced Webpage Design	8	4	
MOR 402	Military Office Routine	4	4	
OTM 422	Project	4	4	
TOTAL		26	22	

CURRICULUM OUTLINE SUMMARY

113. The Curriculum outline Summary is as follows:

ND I OTM (First and Second Semester)

Course Groups	Course	1 st Semester			%	2 nd Semester			%	Remark
		Credit Unit	Contact Hour	Total Hours		Credit Unit	Contact Hour	Total Hours		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
General/Liberal Studies Courses French	1. Citizenship Education	2	2	22	12.90	2	2	26	10.53	
	2. French	2	2	22		2	2	26		
Foundation/Basic Courses	1. Use of English I	4	4	44	22.58				36.84	
	2. Business Mathematics	3	3	33						
	3. Communication in English I					4	4	52		
	4. Introduction to Entrepreneurship					3	3	39		
	5. Principle of Law					3	3	39		
	6. Career Development					4	4	52		
Professional Technical Courses	1. Shorthand I (40 wam)	4	4	44	64.52				52.63	
	2. Keyboarding I (25 wam)	4	4	44						
	3. Info and Communications Technology	4	8	88						
	4. Office Practice I	4	4	44						
	5. Shorthand II (60 wam)					4	4	52		
	6. Keyboarding II (30 wam)					4	4	52		
	7. Info and Communications Technology I					4	8	104		
	8. Modern Office Technology					4	4	52		

ND II OTM (First and Second Semester)

Course Groups	Course	1 st Semester			%	2 nd Semester			%	Remark
		Credit Unit	Contact Hour	Total Hours		Credit Unit	Contact Hour	Total Hours		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
General/Liberal Studies Courses French	1. Research Techniques	2	2	22	27.78	2	2	26	25.00	
	2. Principles of Economics	2	2	22						
	3. Principles of Accounts	4	4	44						
	4. French	2	2	22						
	5. Records Management									
	6. Practice of Entrepreneurship									
Foundation/Basic Courses	1. Use of English II	4	4	44	11.11	4	4	52	25.00	
	2. Oral Communication Skills									
	3. Communication in English II									
Professional Technical Courses	1. Shorthand III (80 wam)	4	4	44	61.11	4	8	104	50.00	
	2. Keyboarding III (35 wam)	4	4	44						
	3. Desktop Publishing	4	6	66						
	4. Office Practice	4	4	44						
	5. Web Page Design									
	6. Military Office Routine (MOR)	4	4	44						
	7. Project									

ADMISSION REQUIREMENTS FOR HIGHER NATIONAL DIPLOMA (HND)

114. A student must be a serving personnel in the Armed Forces, Police and other paramilitary organization who satisfies the following educational requirements:

- a. All the requirements for admission into the ND programme.
- b. A minimum of a lower credit pass (CGPA 2.50 and above) in the cognate ND examination; and
- c. A minimum of one year cognate work experience.

115. In exceptional cases ND graduands with a pass (CGPA 2.00-2.49) and has two or more years of cognate experience may be considered for admission into the HND programme. The number of such candidates should not exceed 10% of the number of students in the class.

SUBJECTS TAUGHT

116. The subjects taught include the following:

- a. Shorthand.
- b. Business Communication.
- c. ICT Office Application.
- d. Office Administration and Management.
- e. Social Psychology.
- f. Business Law.
- g. Advanced Economics.
- h. Research Methodology.
- i. Professional Career Development.
- j. Human Capital Development.
- k. Nigerian Labour Law.
- l. Advanced Transcription.
- m. Database Management.
- n. Oral Communication Skills.

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- o. Advanced Desktop Publishing.
- p. Literary Appreciation and Oral Composition.
- q. Elements of Human Capital Development.
- r. Advanced Military Office Routine.
- s. Management Information System.
- t. Professional Ethics and Social Responsibility.
- u. Advanced Web Page Design.
- v. Entrepreneurship Development.
- w. Project.

PROJECT WORK/TERM PAPER

117. Students undergoing the HND Programme are required to submit Project Works in partial fulfillment for the award of Higher National Diploma. Project Work is a scoring subject which will be defended by the students.

ACADEMIC STAFF

118. The department is endowed with qualified, competent and hardworking staff. The lecturers are qualified in their respective fields with most of them possessing Postgraduate and Professional Qualifications in their areas of study.

STUDENTS STRENGTH

119. The department has the capacity to accommodate Eighty (80) students in any academic session, that is, a maximum of Forty (40) students for HND I and HND II respectively.

AWARD OF HIGHER NATIONAL DIPLOMA

120. The final classification and award of HND will be based on the GPA obtained by each candidate during his/her entire period of study. The minimum GPA for the award of HND is 2.00. To obtain HND, all courses must be passed and the HND shall be graded on the basis of the overall performance as in Paragraph 69.

HIGHER NATIONAL DIPLOMA COURSE CONTENT

121. The Curriculum table for HND Programme is as follows:

HND I OTM (First and Second Semester)

Course Groups	Course	1 st Semester			%	2 nd Semester			%	Remark
		Credit Unit	Contact Hour	Total Hours		Credit Unit	Contact Hour	Total Hours		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
General/Liberal Studies Courses	1. Social Psychology	4	4	44	25.00					
French	2. Advance Economics	2	4	44						
Foundation/Basic Courses	1. Business Communication I	4	4	44						
	2. Business Law	4	4	44						

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	3. Business Communication II					4	4	52		
	4. Research Methodology					4	4	52		
	5. Nigerian Labour Law				25.00	4	4	52	37.50	
Professional Technical Courses	1. Shorthand IV (100 wpm)	4	4	44						
	2. ICT Office Application	4	8	88		4	8	104		
	3. Office Admin and Management	4	4	44		4	4	52		
	4. Professional Career Development					4	4	52		
	5. Human Capital Development				50.00	4	4	52	62.50	

HND II OTM (First and Second Semester)

Course Groups	Course	1 st Semester			%	2 nd Semester			%	Remark
		Credit Unit	Contact Hour	Total Hours		Credit Unit	Contact Hour	Total Hours		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
General/Liberal Studies Courses French	1. Elements of Human Capital Development 2. Entrepreneurship Development	3	3	33	10.09	4	4	52	16.67	
Foundation/Basic Courses	1. Oral Communication Skills 2. Literary Appreciation and Oral Composition 3. Prof. Ethics and Social Responsibility	4 2	4 2	44 22	20.18	4	4	52	16.67	
Professional Technical Courses	1. Advanced Transcription 2. Database Management 3. Advanced Desktop Publishing 4. Management Information System 5. Advanced Web Page Design 6. Advanced Military Office Routine	4 4 4 4 4	4 4 8 4 4	44 44 88 44 52	69.73	4 4 4 4	4 8 4	52 104 52	66.66	

RESTRICTED

CHAPTER 5

MANAGEMENT COURSES AND SERVICE ACCOUNTS

PROGRAMMES OFFERED

122. The department runs the followings:

a. **Long Course.** The long course is the Accounting Technicians Schemes/Introductory Professional Accounting Course (ATS/IPAC). The ATS/IPAC is aimed at providing education and training for able accounting technicians thereby providing middle level accounting officers. They will operate between the clerical staff of the Accounts Department and the professional accounts to be able to cope with the volume of financial transactions in the Nigerian Army. At the end of the course, the School will award an IPAC Diploma to successful students.

b. **Short Course.** The following short courses are available in the department:

(1) **Soldiers.** The short courses for soldiers provide a gradual process of imparting the relevant skills necessary in the performance of finance duties. Only soldiers who have served a minimum of two (2) years in the service are considered. These courses include the following:

- (a) Basic Finance Course A3.
- (b) Up-grading A3-A2 and A2-A1.

(2) **Officers.** The officers course are designed to provide and equip young officers with a sound working knowledge of the principles of book-keeping as well as the organization and functions of the NAFC. These courses include the following:

- (a) Young Officer Course (YOC) Finance.
- (b) Cashiers Course.
- (c) Accounts Inspectors Course.
- (d) CDFA Course.

ADMISSION REQUIREMENTS FOR LONG COURSE

123. **ATS/IPAC.** Candidates for ATS/IPAC must:

- a. Be a member of the Armed Forces/Police and other security agencies.
- b. Soldiers must have served not less than 2 years.
- c. GCE O/L, SSCE 5 passes with at least 3 credits which must include English Language and Mathematics or any other numerate subjects like Statistics or Accounts, at not more than 2 sittings.
- d. Grade II Teachers Certificate 5 passes 3 of which must be at merit/credit level, at not more than 2 sittings. The subjects passed will include English Language, Mathematics or any other numerate subject.

124. **Mode of Admission.** Admission is strictly by Entrance Examination open to members of Armed Forces, Police and other security agencies. Corporals (Cpls) and below for members of the Armed Forces and Sergeants (Sgts) below for the Police are eligible to apply. Oral interview and aptitude test were conducted for successful candidates at the Entrance Examination.

SUBJECTS OFFERED

125. The Subjects Offered includes:

a. **ATS/IPAC I.**

- (1) Economics and Statistics.
- (2) Basic Accounting Processes and System.
- (3) Business Law.
- (4) Business Information Systems.
- (5) Communication skills.
- (6) Military Accounting.

b. **ATS/IPAC II.**

- (1) Principles and Practice of Financial Accounting.
- (2) Auditing and Elements of Taxation.
- (3) Cost Accounting and Budgeting.
- (4) Public Sector Accounting including Local Government Accounting.
- (5) Military Accounting and Regimental Funds Account (RFA).
- (6) Business Organization and Administration.

COURSE DURATION

126. The course runs for two (2) academic years on terminal basis since ATS examinations are conducted twice in a year i.e March and September.

SUBJECT GRADING

127. The subject grading is as stated below:

a.	75% and above	A1	-	5.00	Distinction.
b.	70 - 74 %	A2	-	4.50	Distinction.
c.	65 - 61%	B1	-	4.00	Upper Credit.
d.	60 - 64%	B2	-	3.50	Upper Credit.
e.	55 - 59 %	C1	-	3.00	Lower Credit.
f.	50 - 54%	C2	-	2.50	Lower Credit.
g.	45 - 49%	D1	-	2.00	Pass.
h.	40 - 44%	D2	-	1.50	Pass.
i.	30 - 39%	E	-	1.00	Fail.
j.	Below 30%	F	-	0	Fail.

OVERALL GRADINGS

128. The grading for IPAC is as stated below:

- a. **Distinction.** A student must score an aggregate result of 70% and above.
- b. **Upper Credit.** The aggregate score must be from 60% - 69%.
- c. **Lower Credit.** The aggregate score must be from 50% - 59%.
- d. **Pass.** The aggregate score must be from 40% - 49%.
- e. **Fail.** Below 40%.

REFERRALS REPEATS OR WITHDRAWALS

129. A student who fails in not more than three subjects will be referred in those subjects. Where the student fails in any of the papers re-sat, he/she will be withdrawn from the School. A student who fails in more than three subjects will be automatically withdrawn. There is no provision for carryovers or repeat of courses or class.

EXAMINATION GRADINGS

130. The breakdown of each term's assessment is as follows:

a. **First term**

- (1) Continuous Assessment - 40% (at least 2 tests).
- (2) Exam - 60%

b. **Second term**

- (1) Continuous Assessment - 40% (at least 2 tests)
- (2) Exam - 60%

AWARD OF CERTIFICATE

131. At the end of the second year programme, students will be awarded an IPAC Certificate. Also, successful candidates will be mustered and upgraded Finance A1.

ADMISSION REQUIREMENTS FOR SHORT COURSES

132. **Mode of Admission.** Admission for the short courses is strictly through nomination by authority of HQ NAFC. To qualify for nomination, the prospective candidate must have fulfilled the following requirements:

- a. **Basic Finance Course A3.** Candidates for this course must have served for a period of 12 months or more in a Finance Office as a potential Finance Clerk.
- b. **Up-grading A3 - A2.** Nominees for A2 course should have obtained the A3 Finance Certificate and worked in a Finance Office after the course for a period of not less than 12 calendar months.
- c. **Up-grading A2 - A1.** To be nominated for the course, the candidate should have completed a minimum of 12 months as a Finance Clerk A2 in a Finance Office.

SUBJECTS OFFERED

133. The Subjects Offered include:

a. **Basic Finance Clerk Course A3.** The subjects are:

- (1) Financial Accounting.
- (2) Communication Skills.
- (3) Business Mathematics.
- (4) Costing and Budgeting.
- (5) Data Processing/Computer Appreciation.
- (6) Commerce.
- (7) Auditing.
- (8) Military Service Accounting.
- (9) French.

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- (10) Docus Security.
- b. **Upgrading Finance Clerk A2 – A1 Course.** The Subjects are:
- (1) Principles of Accounting.
 - (2) Military Accounting.
 - (3) Communication Skill.
 - (4) Business Mathematics.
 - (5) Costing and Budgeting.
 - (6) Data Processing/Computer Appreciation.
 - (7) Economics.
 - (8) Auditing.
 - (9) French.
 - (10) Docus Security.
- c. **Young Officers Course Finance.** The subjects are:
- (1) Principles of Accounts.
 - (2) Military/Service Accounting.
 - (3) Auditing.
 - (4) Military Ethics and Professionalism.
 - (5) Computer Appreciation.
 - (6) Service Writing/Commandant Papers.
 - (7) Management and Leadership Development.
 - (9) French.
 - (10) Docus Security.
- d. **Cashiers Course.** The subjects are:
- (1) Advanced Book Keeping.
 - (2) Auditing.
 - (3) Computer Appreciation.
 - (4) Financial Management.
 - (5) Management and Personnel Relations.
 - (6) Military/Service Accounting.
 - (7) Service Writing/Commandant Papers.
 - (8) Docus Security.
 - (9) Military Ethics and Professionalism.
- e. **Accounts Inspectors Course.** The subjects are:
- (1) Management/Leadership and Development..
 - (2) Military Service Accounting.
 - (3) Management Information System.
 - (4) Auditing and Investigation.
 - (5) Service Writing/Commandant Paper.
 - (6) Docus Security.
 - (7) French.
 - (8) Military Ethics and Professionalism.
 - (9) Public Sector Accounts.
- f. **ADAFAs Course.** The subjects are:
- (1) Advance Finance Account.
 - (2) Military Service Accounts.
 - (3) French.
 - (4) Management/Leadership Development.
 - (5) Service Writing/Commandant Paper.
 - (6) Auditing and Investigation.
 - (7) Management Information System.

(9) Docus Security.

COURSE WEIGHTING

134. All courses specified above are weighted thus:

a.	Attendance	-	10%
b.	Assessment Test	-	10%
c.	Mid-Course exam	-	20%
b.	Final exams	-	60%

EXAMINATION GRADING

135. The subject grading is as follows:

a.	85% and above	-	A	Outstanding.
b.	75 - 84%	-	B	Very Good.
c.	65 - 74%	-	C+	Above Average.
d.	62 - 64%	-	HC	High Average.
e.	59 - 61%	-	C	Average.
f.	55 - 58%	-	LC	Low Average.
g.	50 - 54%	-	C-	Barely Average.
h.	40 – 49.99%	-	D	Well Below Average.
i.	35 – 39.99%	-	E	Fail.

CHAPTER 6

CLERK GENERAL DUTIES/RECORDS DEPARTMENT

AIMS AND OBJECTIVES

136. The whole well-being and fighting efficiency of an Army depends on morale. Morale is built on good administration which stems from the office and Orderly Room. The Clerk General Duty and Records have a unique function because their output has over-riding influence on the morale of the troops. It is on this premise that courses listed below are designed to meet the manpower requirements of a functional Nigerian Army Orderly Room and Record Offices.

CLERK GENERAL DUTIES COURSES

137. Clerk GD Basic Courses: The Clerk General Duty Courses include the following:

- a. Clerk GD Basic Course leading to the award of B3.
- b. The upgrading B3 – B2.
- c. Upgrading B2 – B1.

138. Clerk GD Basic Course:

a. Admission Requirements. To qualify for this course, a student must satisfy the following conditions:

- (1) Be a potential clerk for at least one year.
- (2) Be recommended by his CO.
- (3) Have at least a year to serve the NA on completion of course.
- (4) Be Physically, Medically and Mentally Fit.

c. Subject Offered. The subjects Offered include:

- (1) English Language.
- (2) Mathematics.
- (3) Documentation Procedure.
- (4) Service Writing.
- (5) Keyboarding.
- (6) Military Office Practice.
- (7) French Language.
- (8) Information Communication and Technology (ICT).
- (9) Document Security.

139. Upgrading Clerk GD B3 – B2 Course.

a. Admission Requirements. To qualify for this course, a student must satisfy the following conditions:

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- (1) Be a mustered Clerk GD B3 for at least one year.
- (2) Be recommended by the unit Comd/CO.
- (3) Have at least a year to serve the NA on completion of course.
- (4) Be Physically, Medically and Mentally Fit.

b. **Subjects Offered.** The Subjects Offered include:

- (1) English Language.
- (2) Mathematics.
- (3) Military Office Practice.
- (4) Documentation Procedure.
- (5) Principles of Service Writing.
- (6) Keyboarding.
- (7) Management.
- (8) French Language.
- (9) Information Communication Technology (ICT).
- (10) Document Security.

140. **Upgrading Clerk GD B2 – B1 Course.**

a. **Admission Requirements.** To qualify for this course, a student must satisfy the following conditions:

- (1) Be a clerk GD B2 for at least one year.
- (2) Be recommended by the unit Comd/CO.
- (3) Have at least a year to serve the NA on completion of course.
- (4) Be Physically, Medically and Mentally Fit.

b. **Subjects Offered.** The Subjects Offered includes:

- (1) English Language.
- (2) Mathematics.
- (3) Military Office Practice.
- (4) Documentation Procedure.
- (5) Service Writing.
- (6) Keyboarding.
- (7) Management.
- (8) French Language.
- (9) Information Communication and Technology (ICT).
- (10) Docus Security.

141. **Chief Clerk Course.**

a. **Admission Requirements.** To qualify for this course, a student must satisfy the following conditions:

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- (1) Be a Unit Chief Clerk or on acting capacity.
- (2) Be a SNCO.
- (3) Be a holder of ACEI or/and GCE O Level.
- (4) Be nominated by appropriate Formation/Units.
- (5) Be Clerk GD B1 or SD A1.
- (6) Be Physically, Medically and Mentally Fit.

Subjects Offered. The Subjects Offered includes:

- (1) English Language.
- (2) Documentation Procedure.
- (3) Principles of Management.
- (4) General Knowledge.
- (5) Information Communication and Technology (ICT).

142. **Records Clerk Courses.** Records Clerk Courses include the following:

- a. The Clerk Records Basic Course leading to the award of B3.
- b. The Up-grading B3 - B2.
- c. The Up-grading B2 – B1.

143. The Basic course is run for 12 weeks while the two Up-grading courses are run for ten (10) weeks each. The various Records Offices and other organs of HQ CAR nominate students for the course.

144. **Record Basic Course.**

a. **Admission Requirements.** To qualify for this course the student must meet the following conditions:

- (1) Be a potential clerk in a Record Office.
- (2) Be recommended by the CO of the mother Record Office.
- (3) Have served for at least one year.
- (4) Have at least a year to serve the NA at the end of the course.

b. **Subject offered.** The Subjects offered include:

- (1) English Language.
- (2) Military Office Practice.
- (3) Records Documentation Procedure.
- (4) Principles of Service Writing.
- (5) Mathematics.
- (6) Information Communication and Technology (ICT).
- (7) French Language.

145. **Up-grading Records B3 – B2 Course.**

a. **Admission Requirements.** To qualify for this course a Record clerk must satisfy the following conditions:

- (1) Be a mustered Records clerk B3 for at least one year.
- (2) Be recommended by the CO of the Records Office where he serves.
- (3) Have at least a year to serve the NA on completion of the course.
- (4) Be Physically, Medically and Mentally Fit.

b. **Subjects Offered.** The Subjects Offered includes:

- (1) English Language.
- (2) Mathematics.
- (3) Military Office Practice.
- (4) Records Documentation Procedure.
- (5) Principles of Service Writing.
- (6) Information Communication and Technology (ICT).
- (7) Management.
- (8) French Language.

146. **Up-grading Records B2 – B1 Course.**

a. **Admission Requirements.** To qualify for this course, a Record clerk must satisfy the following conditions:

- (1) Be a Record clerk B2 for at least one year.
- (2) Be recommended by his CO.
- (3) Have at least a year to serve the NA on completion of course.
- (4) Be Physically, Medically and Mentally Fit.

b. **Subjects Offered.** The Subjects Offered include:

- (1) English Language.
- (2) Mathematics.
- (3) Military Office Practice.
- (4) Records Documentation Procedure.
- (5) Principles of Service Writing.
- (6) Information Communication and Technology (ICT).
- (7) Management.
- (8) French Language.

COURSE WEIGHTING

147. All courses specified above are weighted thus:

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a.	Mid-Course exam	-	30%
b.	Assignments	-	10%
c.	Final Exams	-	60%

EXAMINATION GRADINGS

148. The examination grading is as follows:

a.	85% and above	-	A	Outstanding.
b.	75 - 84%	-	B	Very Good.
c.	65 - 74%	-	C+	Above Average.
d.	62 - 64%	-	HC	High Average.
e.	59 - 61%	-	C	Average.
f.	55 - 58%	-	LC	Low Average.
g.	50 - 54%	-	C-	Barely Average.
h.	40 - 49.99%	-	D	Well Below Average.
i.	35 - 39.99%	-	E	Fail.

CHAPTER 7

CONCLUSION

149. The Nigerian Army School of Finance and Administration NASFA offers ND and HND programmes in Accounting and Office Technology and Management. It equally runs other short courses for NA Personnel. This Student Handbook has been packaged to acquaint both lectures and Students with the General Information as regards registration, lecturers/students conduct, eligibility for award of Diplomas and general administration of the School. The handbook has been further designed to acquaint you with the rules and regulations on academics, admission requirements and course contents of all the departments of the School. Finally, a review of the grading system for all the courses was also outlined.

150. The School has been fully accredited by the National Board for Technical Education (NBTE). It is hoped that this Handbook would be of benefit to both the lecturers and the students alike.