

Indian Audit and Accounts Department

Courseware on: Various Entitlements admissible to a Government Servant

Session Title : Overview – Various entitlements admissible to a Government servant

Instructor's Guide	Reference	Participant Response
<p>1. <u>SESSION OVERVIEW :</u> Tell : Entitlements are government benefits or programs that have been permanently written into law in such a way as to command resources regardless of other competing needs Tell : The government provides financial assistance to its employees by way of means-tested schemes. These allowances are usually paid as per eligibility and depend on a number of requirements and conditions Show : Slide</p> <p>2. <u>LEARNING OBJECTIVE:</u> Tell: At the end of the session the participants will have a basic understanding of various allowances and entitlements admissible to a Government servant. This will help them in understanding the concepts of each allowance which will be discussed in detail in the later sessions during the training programme. Show: Slide</p> <p>3. <u>VARIOUS ALLOWANCES AND ENTITLEMENTS ADMISSIBLE TO A GOVERNMENT SERVANT</u> Tell : The Government provides various allowances and grants entitlements to its employees. These allowances and entitlements can be fixed or variable in the quantum depending on various factor, viz., scale of pay, percentage applicable to a particular area where a Government servant is posted, etc. Show : Slide</p>	<p>Slide 1</p> <p>Slide 2</p> <p>Slide 3</p>	

Instructor Guide: *Session 1.1*

Courseware prepared and designed by : Regional Training Institute, Shillong.

Indian Audit and Accounts Department

Courseware on: Various Entitlements admissible to a Government Servant

Session Title : Overview – Various entitlements admissible to a Government servant

Instructor's Guide	Reference	Participant Response
<p>Ask : What do your understand by the terms 'Allowance' and 'Entitlement'?</p> <p>Check : Wait for responses Restructure and rephrase. Write responses on the white board after correcting responses, if required.</p> <p>Ask : What is the difference between fixed allowances and variable allowances? Await participants response. Show : Slide</p> <p>Explain :the participants the meaning of the terms in detail and give them some examples of fixed and variable allowances and also differentiate between allowance and entitlement by citing examples.</p> <p><u>Fee and Honourarium</u> Ask : Can you define the term 'Fee' and 'Honorarium'? Check : for responses. Write them on the white board after modification, if necessary. Show : Slide</p> <p>Explain : To the participants the difference between the two terms in detail and the applicability.</p> <p>4. <u>FIXED ALLOWANCES :</u> <u>1. Pay</u> Ask : What is your understanding of the term 'Pay'? Take : responses and write them on the white board.</p>	<p>Slide 4</p> <p>Slide 5</p>	

Instructor Guide: *Session 1.1*

Courseware prepared and designed by: Regional Training Institute, Shillong.

Indian Audit and Accounts Department**Courseware on: Various entitlements admissible to a Government servant**

Session Title : Overview – Various entitlements admissible to a Government servant

Instructor's Guide	Reference	Participant Response
<p>Show : Slide</p> <p>Explain : To the participants the meaning of the terms and its constituents. Explain also the aspects which do not form part of pay. Repeat with modification, if and where necessary.</p> <p><u>2. Dearness Allowance and Dearness Pay</u></p> <p>Show : Slide</p> <p>Explain : The meaning of Dearness Pay and Dearness allowance in detail by telling the conditions and the terms applicable in calculation of the DA and DP.</p> <p><u>3. SCA and CCA</u></p> <p>Show : Slide</p> <p>Tell : The participants the meaning, purpose and admissibility of the two allowances.</p> <p><u>4. HRA</u></p> <p>Ask : What do you understand by this allowance and what is the percentage HRA which you are getting in your salary? Await : participants response. Write the responses on the white board.</p> <p>Show : Slide</p> <p>Explain : To the participants that it is a very important allowance granted to the Government servants to meet the cost of housing.</p> <p>Explain further: That it is given according to the classification of the cities at a given percentage of pay.</p>	<p>Slide 6</p> <p>Slide 7</p> <p>Slide 8</p> <p>Slide 9</p>	

Instructor Guide: *Session 1.1*

Courseware prepared and designed by: Regional Training Institute, Shillong.

Indian Audit and Accounts Department

Courseware on: Various entitlements admissible to a Government servant

Session Title : Overview – Various entitlements admissible to a Government servant

Instructor's Guide	Reference	Participant Response
<p><u>5. Transport Allowance</u> Tell : The participants about the genesis of the allowance and history before it came into existence. Show : Slide</p> <p>Explain : To the participants about the special features of this allowance applicable to the handicap people.</p> <p><u>6. Education Allowance</u> Ask : Do you have any idea about this allowance? Take : Responses and note them down on the white board making additions and modifications. Show : Slide</p> <p>Explain : To the participants the outline of the allowance and its admissibility.</p> <p><u>7. HCA AND SDA</u> Ask : From the terminology, can you identify the circumstances under which these allowances are given? Check: for responses Write down responses on the white board after correcting responses if required. Show : Slide</p> <p>Tell: The participants in detail about the allowances and their admissibility. Ask : Are you now familiar with the basic allowances? If the participants seem to be familiar with the explained allowances, move on to the next allowances under fixed allowances.</p>	<p>Slide 10</p> <p>Slide 11</p> <p>Slide 12</p>	

Instructor Guide: *Session 1.1*

Courseware prepared and designed by: Regional Training Institute, Shillong.

Indian Audit and Accounts Department

Courseware on: Various entitlements admissible to a Government servant

Session Title : Overview – Various entitlements admissible to a Government servant

Instructor's Guide		Reference	Participant Response
<p><u>8. Cash Handling Allowance and NPA</u> Tell : The participants that the person who handles cash in a Government office is entitled for this allowance Show : Slide</p> <p>Tell : The participants about Non Practising allowance, its applicability and its importance whenever the definition of salary is defined for calculation of various other entitlements.</p> <p><u>9. Joining Time and Leave Entitlements</u> Ask : Can you tell under which circumstances joining time is allowed to a Government servant? Ask : Also, what is the meaning of the term 'Joining Time'? Check: for responses Write down responses on the white board after correcting responses if required. Show : Slide</p> <p>Ask : Is a Government servant entitled to leave after joining government service? Ask : What are the types of leave that can be availed by a Government servant? Rephrase the question, if necessary. Show : Slide</p> <p>Explain : To the participants the outline of various types of leave entitlements. Ask : Are you now familiar with the various fixed allowances and the basic idea of their admissibility?</p>		<p>Slide 13</p> <p>Slide 14</p> <p>Slide 14 again</p>	

Instructor Guide: *Session 1.1*

Courseware prepared and designed by: Regional Training Institute, Shillong.

Indian Audit and Accounts Department

Courseware on: Various entitlements admissible to a Government servant

Session Title : Overview – Various entitlements admissible to a Government servant

Instructor's Guide	Reference	Participant Response
<p>If the participants seem by and large familiar with the various fixed allowances, then only move on to the next topic.</p> <p>5. <u>VARIABLE ALLOWANCES / ENTITLEMENTS</u></p> <p><u>1. Travelling Allowance</u></p> <p>Ask : What do you understand by the term 'Travelling Allowance'?</p> <p>Ask : Earlier in the category 'Fixed Allowances' we had discussed Travelling Allowance, then what is the necessity for providing Travelling Allowance?</p> <p>Check : for responses and note down on the white board.</p> <p>Show : Slide</p> <p>Tell : The participants the difference between Transport and Travelling Allowance. Give them a general idea by citing examples.</p> <p><u>2. Leave Travel Concession</u></p> <p>Ask : What do you understand from the term?</p> <p>Ask : From the terminology can you figure out the circumstances under which this allowance is granted?</p> <p>Check : for responses and note down on the white board.</p> <p>Show : Slide</p> <p>Tell : The participants the meaning and purpose of the allowance and the types along with the basic idea of Block year.</p> <p><u>3. Advances/ Loans</u></p> <p>Ask : Can an employee take loan from Government Office?</p> <p>Check for responses.</p> <p>Show : Slide</p>	<p>Slide 15</p> <p>Slide 16</p> <p>Slide 17</p>	

Instructor Guide: *Session 1.1*

Courseware prepared and designed by: Regional Training Institute, Shillong.

Indian Audit and Accounts Department

Courseware on: Various entitlements admissible to a Government servant

Session Title : Overview – Various entitlements admissible to a Government servant

Instructor's Guide	Reference	Participant Response
<p>Tell : The participants that a Government servant is also entitled to draw advances and loans for specified purposes from Government.</p> <p>Tell Further: That these advances are given either without interest or a nominal interest is charged by the Government. Show : Slide</p> <p><u>4. Retirement benefits</u></p> <p>Tell : The participants that the benefits/ allowances and entitlements in a Government service not only last service period but are also eligible after retirement. Show : Slide</p> <p>Tell :The participants about the terms pension, gratuity and family pension and the basic idea of the amount which a retiring employee can receive.</p> <p><u>5. Provident/ Insurance Benefits</u></p> <p>Ask : You all must be aware of GPF account. Do you know who maintains PF Account of Government servants?</p> <p>Ask : Also, are you aware of any other fund benefit given by the Government to its employees?</p> <p>Check : for responses. Show : Slide</p> <p>Explain : To the participants the Schemes of the Government to help its employees to save and help them in their need.</p> <p><u>6. Medical benefits</u> Show : Slide</p>	<p>Slide 18</p> <p>Slide 19</p> <p>Slide 20</p> <p>Slide 21</p>	

Instructor Guide: *Session 1.1*

Courseware prepared and designed by: Regional Training Institute, Shillong.

Indian Audit and Accounts Department**Courseware on: Various entitlements admissible to a Government servant**

Session Title : Overview – Various entitlements admissible to a Government servant

Instructor's Guide	Reference	Participant Response
<p>Tell : A Government servant is also entitled to receive subsidised medical benefits from the Government. Tell : About the other health schemes of the Government in brief.</p> <p><u>7. Welfare Measures</u> Ask : Are you aware of any of the welfare measures given by the Government to its employees? Check : for responses, and rephrase, if necessary. Show : Slide</p> <p>Tell : The participants about the incentives for maintaining small families and also about the employment of dependents on the death of a Government service, subject to certain conditions.</p> <p>Show : Slide Tell further : About the welfare schemes in respect of residential accommodation and the requirements and the fees which a Government servant is required to pay as rent.</p> <p>Request : Will any participants be pleased to summarise the main issues discussed in the session. Wait : for response</p> <p>Thank the volunteer and other participants in bringing the session to a fruitful and rewarding conclusion.</p>	<p>Slide 22</p> <p>Slide 23</p>	

Instructor Guide: *Session 1.1*

Courseware prepared and designed by: Regional Training Institute, Shillong.