Handout 1.2

Format of the Learning Contract

The Learning Contract is not to be regarded in the strictest legal sense of the word. We will be using the learning contract in this course as a guide to help each one of us focus on the learning process, enable us to make a personal commitment to the course for its success and to encourage the growth of a positive, healthy community of learners.

Bearing in mind that this course will require active sharing of your personal experiences as well as remaining open to learning new things during the course, please commit yourself, individually and collectively, to the following:

- A. Commitments from participants:- Participants pledge to contribute the following for the success of the course.
- **B. Expectations from instructors:**-Instructors pledge to contribute the following for the success of the course.

C. Expectations from the course: - We hope to gain the following from the course.

We pledge to put in the necessary time, effort and commitment for the above.

Signature..... Date: Participants' representative

Signature..... Date: Instructors' representative

Indian Audit and Accounts Department

Structured Courseware on Government Accounting

Session 1-Ice Breaking – Instructor's Guide

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 Session Overview Welcome the participants to the session. Ice-Breaking Session should be in local language so that session may be more participative. Tell the participants that in this session the following key points will be covered: 1. Training methodology 2. Learning contract 3. Community time 4. Course outline 5. Darking the immediate the participants is a second second		Flipchart on session overview		
 Parking lot issues Learning Objective Purpose of Learning Contract: Clarification of instructors' & participants' expectations, commitments & responsibilities during and after the Course. Learning Objective of the Course Outline: Given the outline of the Course, the participants will be able to describe the course to the extent that they can state the various sessions and the basic training approach. 		Show learning objective slide		
 Training Methodology Tell the participants that most often, we tend to think of a training program as being very formal, that there is nothing else, besides listening to lectures that are often tiring and boring. The participants are simply there to passively receive new knowledge and skills but without any active involvement during the training sessions. Point out to the participants that though we are here to attend a training program, it can be at the same time be very interesting. In this course there will be various participatory activities through which we embark on a common journey of discovery during the course. With a lot of exercises, case studies and group discussions this will be an intense course. 				
Tell the participants that they have a wealth of knowledge and experience behind them. The participants, together with the instructors, are a pool of resources. We can all learn from one another during this course. We will provide you opportunities to share your views as you all have come with a wealth of experience and knowledge. For the success of the course, as well as going home with fond memories, we have certain roles and responsibilities to be established for both the instructors and participants from the very				

Session 1-Ice Breaking – Instructor's Guide

 outset of this course. Inform the participants that we will have to formalize some agreements that will act as guides for us for the next four days or so. Tell the participants of the following points: The course will be learner-centered as much as possible, i.e. you will be encouraged be actively involved. A healthy learning process begins with an individual. That means that the individua takes the initiative as well as the responsibility in the learning process. Learning cannot be forced on an individual. Ask the participants to highlight some factors that enabled the success of a previous con that they have attended. Learning Contract Tell the participants that we have discussed about various aspects which result in effectil learning climate. We now will distribute a handout and request all of you think individu first and later discuss in your groups the three issues given in the handout for making or learning climate effective and useful. Distribute Handout 1.2 Ask the participants to discuss the questions in Handout 1.2 at their tables. Have three flipcharts each titled: 'Learners' Responsibilities'; 'Instructors' Responsibilities'; and 'What do you expect to gain from this course'? Allow 15 minutes for the group discussions. Ask a volunteer group to present their output on the first question. Write their responses respective flip chart. Invite additional comments from the rest of the class and include additional points as given by participants. Discuss suggested items. Continue with the second and then the last question. Reach a consensus on the respective responsibilities. After reaching a consensus, inform the participants that the respective responsibilities. After reaching a consensus, inform the participants as well as instruct Community Time Explain that each day will begin with "Community Time". This provides an opportunit discuss issues relating to previous sess	Image: All or set of the
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Session 1-Ice Breaking – Instructor's Guide

 Other times we will address individual issues which emerge and are of interest to the full group. For example, you may like to share personal experiences, important national festivals in your respective countries, or read out a poem you like or sing a song or get up and dance!! The community time is meant primarily for you rather than for the instructors. Therefore, all of you are highly encouraged to take the responsibility to actively contribute to the community time activities. Duration for "Community Time" will vary depending on the issues which emerge, but as a general rule it may not exceed 15 minutes. Ask if there are any questions regarding "Community Time". Course Outline Tell the participants that in the next part of the session, they will be briefed on the outline of the course. Show slide and briefly go over the following outline of the course and clarify any questions raised concerning the same. Inform participants that full details of the course will be dealt with in respective sessions and is not within the scope of this session. Point out to the participants that the success of the course will be a shared responsibility. The learning contract will form a guide as to the responsibilities and commitments required of the participants as well as the instructors. 		Slides on course outline		
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Indian Audit and Accounts Department

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Session-1 Ice Breaking

Session Title: 1 – Ice Breaking					
Session Learning Objective	Key Points to be covered	Methods			
Help all participants, including instructors, to	1. Setting learning climate;	Ice breaker game;			
know something about each other	2. Clarifying administrative issues.	Discussion with			
Help the participants to feel mentally more at ease in their new environment		management			
Create an appropriate learning climate conducive to greater participation and expressiveness					
Help in the formation of a healthy learning community					
Review written note given to participants on administrative arrangements					
 Materials required: 					
 17" x 5" cards made from chart paper 					
• Large sample card (maybe made with a flip ch					
• Safety pins/clips/cello tape to stick the cards of					
• Pens					
 Instructor guide and Participant instruction she 					
• Adequate space for about 20 players to walk an					

Break the Ice

Instructions to Participants:

Objective: This activity is intended to help you get to share personal information about each other and thereby get to know each other better. Take **5 minutes** to read the following instructions carefully before you start the activity.

Instructions to Participants

- After reading through these instructions you will get **30 minutes** to complete the activities discussed below
- 2. Try not to take this activity too seriously. Enjoy it as if you were in a social party !!
- 3. Take off your name tags.
- 4. Take the paper card provided to you and fill it in as shown in the sample card at the front of the room.
- 5. Pin your card over your shirt pocket.
- 6. Then stand up and for the next 10 minutes walk around the room, looking at as many cards of other participants as possible. Make sure to look at people's faces before and after you read their cards. You must do all this without talking with anyone.
- After 10 minutes, form groups of three with people <u>you do not know</u> very well.
- 8. Once you have formed your group of three, sit down anywhere.
- 9. Now you may start talking.
- 10. Designate one person as "A", another as "B" and the third as "C".
- 11. The "A" in each group will begin. For **2 minutes** A will tell B & C something about himself/herself.

You may talk anything about yourself that you feel comfortable sharing with the others. You may share what you wrote on your card and also anything else you wish to share about yourself.

- 12. After 2 minutes are over, it will be B's turn to talk and after that C.
- 13. After all three in your group have finished sharing information about each other, try to recall each other's names.
- 14. Later the instructor will request you to introduce the person on your right or left in your sub group to the rest of the participants. So please **gather as much information as you can from the members** of your small group.

Session: 2 – Introduction to Government Accounting

Exercise No: 2.1 (Time allowed: 20 minutes)

Note: Learners may solve this exercise individually within 10 minutes. After 10 minutes, the learners will discuss their individual answers in their sub-groups and come to agreed final answers within the sub-group. They may take another 5 minutes for this. A reporter from the sub-group will then state the answer to the entire learning community on behalf of sub-group. This exercise may take another 5 minutes.

Q. 1 Fill in the blanks:

- 1. Accounts are statement of transactions relating to money or things having
- 2. Government Accounts are based, mainly on Entry System'.
- 3. Expenditure incurred from Contingency Fund is recouped from Fund.
- 4. Under Article of the constitution, the president on the advice of C&AG makes the basic rules relating to the form of accounts of the Union and States.
- 5. The Accounts present the details of expenditure incurred from the Consolidated Fund.

Q.2 Tick the correct answer:

- 1. In Govt. Accounts cost of physical assets:
 - a. is not carried forward from year-to-year
 - b. is carried forward from year-to-year
 - c. is carried forward biennial
 - d. is carried forward triennial
- 2. Three parts of Government Accounts are:
 - a. Consolidated Fund
 - b. Contingency Fund
 - c. Public Fund
 - d. All of the above
- 3. Public Account does not include:

Session: 2 – Introduction to Government Accounting

- a. Provident Funds
- b. All loans raised by Government
- c. Deposits
- d. Reserve Funds
- 4. The Annual Accounts of the Government are prepared for each financial year separately for:
 - a. Union Government
 - b. Each State Government
 - c. Each Union Territory having a Legislative Assembly
 - d. All of the above
- 5. Annual Accounts are prepared from the accounts compiled by the authorities to maintain the accounts of:
 - a. Central Government
 - b. State Governments
 - c. None of the above
 - d. Both a and b above

Q. 3 Write against each whether True or False:

1. Consolidated Fund includes all revenues received by Government, all loans raised by Government and all moneys received by Government in repayment of loans.

(True/False)

2. Revenue Expenditure is incurred for increasing durable assets of material and permanent character and is usually met from borrowings.

(True/False)

3. Charged Expenditure and Voted Expenditure are put for the vote of the house (Parliament or State Legislature).

(True/False)

4. Government Expenditure is classified in five tiers.

(True/False)

5. One of the purpose and importance of Accounting in Government is 'to create a data bank over a period of time to reflect on and to use the financial data available in the accounts for socio-economic development of the nation.

(True/False)

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Session: 2 – Introduction to Government Accounting

Suggested Answers:

Q.1

- 1. Value
- 2. Single
- 3. Consolidated
- 4. 150
- 5. Appropriation

Q. 2

- 1. a
- 2. d
- 3. b
- 4. d
- 5. c (Note: Annual Accounts are prepared from the accounts compiled by the authorities to maintain the accounts of Central Government, State Governments and Union Territory Governments.)

Q.3

- 1. True
- 2. False
- 3. False
- 4. True
- 5. True