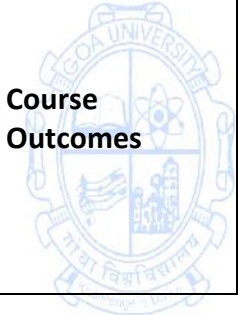


**Name of the Programme** : M. A Public Administration  
**Title of the Course** : Public Finance and Financial Administration  
**Course Code** : PAD-501  
**Number of Credits** : 4  
**Effective from AY** : 2022-2023

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	This course will introduce students to concepts in Public Finance as well as structures and processes of Financial Administration in India.	
<b>Content:</b>	<b>Module 1:</b> Meaning and Significance of Public Finance and Public Financial Administration; Principles of Taxation; Tax Administration Issues and Reforms in India; Resource Mobilization: Tax and Non-Tax Sources, Public Borrowings and Deficit Financing Budget: Concept, Principles	<b>15 hours</b>
	<b>Module 2:</b> Types of Budgets: Line-item Budgeting; Performance Budgeting; Zero-Base Budgeting; Budget as an Instrument of Financial Administration and Public Policy Budget Preparation, Authorization and Execution with special reference to India	<b>15 hours</b>
	<b>Module 3:</b> Union Ministry of Finance: Organization, Functions and Role; Union-State Financial Relations; Finance Commission: Composition, Role and Functions	<b>15 hours</b>
	<b>Module 4:</b> Audit: Concept and types; Comptroller and Auditor General of India Legislative Control over Finances with special reference to Parliamentary Committees; Significance of Monetary and Fiscal Policy	<b>15 hours</b>
<b>Pedagogy:</b>	Lectures, discussions, seminars and budgeting exercises	
<b>References/ Readings</b>	<ol style="list-style-type: none"> <li>1. Burkhead, J. (1956). Government Budgeting. New York: Wiley Sons.</li> <li>2. Chand, P. (2010). Control of Public Expenditure in India (2nd edition). New Delhi: Allied Publishers.</li> <li>3. Chand, P. (2010). Performance Budgeting (2nd edition). New Delhi: Allied Publishers.</li> <li>4. Cox, Raymond, Vetter, Daniel E., Stout and R. Gene. (1996). Financial Administration and Control. New Jersey: Wiley.</li> <li>5. Garner, C. William. (1991). Accounting and Budgeting in Public and Non-profit Organizations: A Manager's Guide. New Jersey: Wiley.</li> <li>6. Green, Mark T. and Thompson, Fred (1998). Handbook of Public Finance. London: Routledge.</li> <li>7. Gupta, B. N. (2006). Indian Federal Finance and Budgetary Policy. Allahabad: Chaitanya Publishing House.</li> <li>8. Hillman, Arye L. (2009). Public Finance and Public Policy: Responsibilities and Limitations of Government 2nd Edition. Cambridge: Cambridge University Press.</li> <li>9. Indian Administrative Reforms Commission. (1969). Report on: (i) Financial Administration (ii) Finance, Accounts and Audit (iii) Centre-State Relations. New Delhi: Manager of Publications, Government of India.</li> </ol>	

	<p>10. Indian Institute of Public Administration. (1983). Special Number on Administrative Accountability, Vol. XXIX (3). New Delhi.</p> <p>11. Lall, G. S. (1979). Public Finance and Financial Administration in India. New Delhi: Kapoor.</p> <p>12. Mahajan, Sanjeev Kumar and AnupamaPuri Mahajan (2014). Financial Administration in India. New Delhi: PHI Learning.</p> <p>13. Miller, Gerald J. (2011). Government Budgeting and Financial Management in Practice. London: Routledge.</p> <p>14. Reed, B. J. and Swain, John W. (1996). Public Finance Administration. 2nd Edition. Sage.</p> <p>15. Shome, Parthasarathi (ed.) (2013). Indian Tax Administration: A Dialogue. New Delhi: Orient Blackswan</p> <p>16. Singh, Rajiva Ranjan (2016); Challenges Of Indian Tax Administration. Gurugram: Lexis Nexus</p> <p>17. Sury, M. M. (1990). Government Budgeting in India. New Delhi: Commonwealth Publishers.</p> <p>18. Thavaraj, M. J. K. (2001). Financial Administration in India (6th ed.). Delhi, Sultan Chand.</p>
 <p><b>Course Outcomes</b></p>	<p>At the end of the course, the student will be able to</p> <ol style="list-style-type: none"> <li>1. Understand the concept and significance of public finance and financial administration,</li> <li>2. Explain the types of budgets and budget-procedure in India</li> <li>3. Comprehend the role of the Union Ministry of Finance and the Finance Commission in the financial administration of the country,</li> <li>4. Evaluate the significance of Audit and Fiscal and Monetary Policy,</li> <li>5. Present reports and develop analytical skill regarding the monetary and fiscal system in India.</li> </ol>

[\(Back to Index\)](#)