

SYLLABUS

PUBLIC ADMINISTRATION (SEMESTER-II)

Paper-II : Public Finance and Financial Administration

PANJAB UNIVERSITY, CHANDIGARH

INSTRUCTIONS FOR PAPER-SETTERS AND CANDIDATES

- * The Maximum Marks for the paper will be 100. The question paper will be of 80 marks and internal assessment of 20 marks. Time allowed will be 3 hours. For private students, who have not been assessed for the internal assessment, the marks secured by them in the paper will be proportionately increased in lieu of the internal assessment.

The Paper-Setter must put a note in question paper in this regard.

- * The candidate shall attempt 5 questions in all (one compulsory and one each from four units). The compulsory question shall comprise of 15 short-answer type questions, covering the whole syllabus, to be answered in 25-30 words each, out of which the candidate would be required to attempt any 10. Each question will carry 2 marks. Rest of the paper shall contain 4 units, each unit having two questions, out of which the candidate would be expected to attempt one. Each question from the units will carry 15 marks.

Objectives of the Paper: This paper seeks to familiarize the students of Public Administration regarding various aspects of financial administration, particularly Budgeting in India. In addition, the students would be made aware of the role of Comptroller and Auditor General, mobilisation of resources and fiscal federalism. Diverse teaching pedagogies like class room lectures, discussion, seminars, budgeting exercises etc. will be used to deliver course content. At the end of the course, the student will be able to present reports and develop analytical skill regarding the monetary and fiscal system in India.

UNIT-I

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

UNIT-II

Types of Budgets : Line-item Budgeting; Performance Budgeting; Zero-Base Budgeting
Budget as an Instrument of Financial Administration and Public Policy
Budget Preparation, Authorisation and Execution with special reference to India

UNIT-III

Union Ministry of Finance : Organisation, Functions and Role
Union-State Financial Relations
Finance Commission : Composition, Role and Functions

UNIT-IV

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