

BACHELOR OF ARTS

PA620D1: PUBLIC ADMINISTRATION: BUDGETING AND FINANCIAL ADMINISTRATION IN INDIA

Theory (4 CREDITS: 60 MARKS)

Minimum Marks: 24

Unit I

- 1.1 Nature and Scope of Financial Administration in India
- 1.2 Concept and Components of Budget
- 1.3. Government Budgeting - Principles and Functions

Unit II

- 2.1 Indian Budgetary System: Procedure to Prepare and Pass the Budget.
- 2.2 Conceptual understanding of:
 - a) Economic Survey
 - b) Financial Bill
 - c) Vote on Account
 - d) Appropriation Bill

Unit III

- 3.1 Performance Budgeting and Zero Base Budgeting: Concepts
- 3.2 Financial system reforms in India: Critical Analysis
- 3.3 Central-state financial relations

Unit IV

- 4.1 Role of Financial Committees
- 4.2 Auditing System in India
- 4.3 Role of the Comptroller and Auditor General (CAG)

Tutorials (2-Credits: 30 Hrs.)

[Assignments, Presentations, Viva-voce]

Maximum Marks: 30

Minimum Marks: 12

Unit-I: Debate I

- 1.1 Discussion on “Understanding the impact of fiscal deficit on Economy”
- 1.2 Debate on "Indian Budgetary Process needs a massive overhaul”

Unit-II: Debate II

- 2.1 Discussion on “Deficit Financing: Implications”
- 2.2 Discussion on "Role of Public Accounts Committee in auditing the budget”

SUGGESTED READINGS:

Sudaram, KMF, Indian Public Finance
Musgrave and Musgrave, Public Finance in Theory and Practice, McGraw Hill, Delhi.
Umapathy, M. Financial Administration Today
Thavaraj, Financial Administration in India, Sultan Chand, Delhi.
Bidyut Chakarvarty & Prakash Chand; Public Administration in a Globalizing World.
Battacharya Mohit, 1987, Public Administration: Structure, Process and Behaviour.