

Branch Name:	MANAGEMENT (Public Administration)
Program Code:	MS201
Course Name:	Public Finance and Administration
Course Code:	2MS2010464T
Pre-requisite Course:	Indian Constitution, Government budget

Course Objectives:

1. The course aims to understand taxation policy, management of public expenditure, public debt and budgetary techniques and practices.
2. The course aims Develop comprehensive understanding of theories of public expenditure and their application
3. Thoroughly comprehend concepts and theories related to Public policy and rational choice.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture (L)	Tutorial (T)	Practical (P)	Credit	Theory (Marks)		Practical (Marks)		Total Mark s
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
4	-	-	4	60	40	-	-	100

Subject Contents:

Sr No.	Topic	Total Hours	Weightage (%)
1	Public Finance –Meaning and Forms, Financial Administration- Nature, Scope, Importance and Principles, Fiscal Federalism- Principles, Centre-state- Financial Relations, Finance Commission	10	20%
2	Government Budget- Concept, Features, Types, Principles and Functions, Government Budgeting in India- Preparation, Enactment and Execution, Delegation of Financial Powers and Control over Expenditure, Role of Ministry of Finance	10	20%
3	Tax Administration In India- Types of Taxes in India (Centre, State and Local) Methods of Taxation, Role of Central Board of Direct Taxes and Central Board of Excise and Customs and GST.	10	20%
4	Parliamentary Control over Finance, Parliamentary Committees (PAC, Estimate Committee and CPU) CAG and RBI	10	20%
5	Accountability – Utilization of Fund – Maintaining Accounts – Linkage between Bank and Local Government Institutions - Auditing: Local Fund Audit - Social Auditing and Local Governments – Audit by District Administration.	08	20%

Text Books:

Sr. No.	Books
1	Mahajan, Sanjeev Kumar and Anupama Puri Mahajan, 2014, Financial Administration in India, PHI Learning Pvt Ltd, Delhi
2	Laxmikanth K.L., 2011, Public Administration, Tata McGraw Hill Education, 2011

Reference Books:

Sr. No.	Books
1	Handa K.L., 2002, Expenditure Control and Zero Based Budgeting, Indian Institute of Finance, New Delhi
2	Hajela A.N., 2010, Public Finance (4 th Ed), Ane Books, New Delhi
3	Thavaraj, M.J.K., 2003, Financial Administration of India (7 th Ed) Sultan Chand and Sons, Delhi.
4	Second Administrative Reform Commission, (Fourteenth Report), Strengthening Financial Management System, GoI, New Delhi
5	Pooja Paswan, 2015, Financial Administration of India, Rajat Publications, Delhi

List of Open-Source Software/learning website:

1. “Management Concepts and Applications/Management” available on
2. https://en.wikibooks.org/wiki/Management_Concepts_and_Applications/Management
3. <http://www.managementconcepts.com/>
4. http://www.managementstudyguide.com/planning_function.htm

LAB/Practical

1. Students should be taken to Industrial Visit to understand management process
2. Expert talk from Managers can be arranged for students to understand Manager’s role

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom’s Taxonomy Level
CLO1	Student will understand types and sources of public finance.	L1,L2
CLO2	Student will understand the policies and theories implemented by government for generating public finance	L2,L3
CLO3	Student will understand the sources of public finance and generating finance through public	L3,L4
CLO4	Student will understand the role of government in organising public finance and controlling public finance through policies making	L5,L6

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Program Outcomes (POs)								Program Specific Outcomes (PSOs)	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CLO1	H	M		H	L	H			L	L
CLO2	H		H		L		H		M	M
CLO3	H	M		M		H			H	M
CLO4	H		H			H		H	H	H

H: High, M: Medium, L: Low
