

**M.A. Public Administration (Final)**  
**Financial Administration**

**Paper-VIII**

**Option-i**

**M. Marks : 100**

**Time : 3 Hrs.**

*Note:* The question paper shall contain ten questions in all by including two questions from each unit. Every candidate shall attempt five questions in all, selecting one question from each unit. All questions carry equal marks.

**UNIT-I**

Financial Administration: Evolution, Meaning, Nature, Scope, Objective, Agencies and Significance: Financial Administration under Capitalist, Socialist and Mixed Economy: Economic Policies: Monetary, Fiscal, Exim: Concept of Deficit Financing.

**UNIT-II**

Budget-Meaning and Essentials of Budget; Types of Budgeting-Line-item, performance and Zero Based: Budgetary Process-Formulation, Enactment and Execution of Budget; Budget as an Instrument of Administration and Economic Development.

**UNIT-III**

Fiscal Federalism in India, Finance Ministry's control over Public Finance, Delegation of Financial Powers, Role of Finance Commission and Planning Commission.

**UNIT-IV**

Parliamentary control over Public Finance, PAC, EC, Committee on Public undertakings, CAG; Accounting and Auditing system in India; Separation of Audit and Account; Modified Accounting system in India; Social and performance Audit.

**UNIT-V**

Taxation, Administration; Features, Direct and Indirect Taxes, Co-operation Tax, Taxation Reforms Tax Administration, Financial Appraisal-Economic and Social; problems and prospects of financial administration; Reforms in Financial Management; Emerging trends in Financial Management.