

## Teaching Plan

**Department of Public Policy and Public Administration**

**Central University of Jammu**

**Course No: MPPA-302**

**Title: Public Financial Governance in India**

**Total Lectures: 44**

**Total Seminar/Assessment Hours: 11**

|                     | <b>Day/<br/>Week</b> | <b>Title of Topic<br/>to be taught</b>                                       | <b>No. of Hours/<br/>Days per topic</b> | <b>Suggestive Readings</b>  |
|---------------------|----------------------|--|---|---|
| <b>Ist<br/>Week</b> | <b>I</b>             | Public<br>Finance:<br>Meaning and<br>Scope<br>Evolution of<br>Public Finance | 4 Lectures                              | Carl.C. Plehn, (1902), Introduction to Public Finance, Macmillan Company London: Macmillan.Jr: Co., Ltd. Brigham Eugene F. (2011), Financial Management: Theory and Practice, Cengage Learning India. |
|                     | <b>II</b>            |  |   |   |
|                     | <b>III</b>           |  |   |   |
|                     | <b>IV</b>            |  |   |   |
|                     | <b>V</b>             | Seminar/<br>Assessment   | 1 Hour                                  |   |

|                      | <b>Day/<br/>Week</b> | <b>Title of Topic<br/>to be taught</b>  | <b>No. of Hours/<br/>Days per topic</b> | <b>Suggestive Readings</b>  |
|----------------------|----------------------|---|---|---|
| <b>IInd<br/>Week</b> | <b>I</b>             | Public<br>Revenue:<br>Meaning,<br>Nature and<br>Scope<br>Classification<br>and Principles<br>of Revenue | 4 Lectures                              | Sharma M.K. (2006), Financial Administration, Anmol Publications, New Delhi. Carl.C. Plehn, (1902), Introduction to Public Finance, Macmillan Company London: Macmillan.Jr: Co., Ltd. |
|                      | <b>II</b>            |   |   |   |
|                      | <b>III</b>           |   |   |   |
|                      | <b>IV</b>            |   |   |   |
|                      | <b>V</b>             | Seminar/<br>Assessment  | 1 Hour                                  |   |

|                       | <b>Day/<br/>Week</b> | <b>Title of Topic<br/>to be taught</b>  | <b>No. of Hours/<br/>Days per topic</b> | <b>Suggestive Readings</b>   |
|-----------------------|----------------------|---|---|--|
| <b>IIIrd<br/>Week</b> | <b>I</b>             | Public<br>Expenditure:<br>Meaning,<br>Nature and<br>Scope<br>Public<br>Expenditure:<br>Need and<br>Classification | 4 Lectures                              | Mahajan Sanjeev Kumar and Anupama Puri Mahajan (2014), Financial Administration in India, PHI Learning, Delhi Carl.C. Plehn, (1902), Introduction to Public Finance, Macmillan Company London: Macmillan.Jr: Co., Ltd. |
|                       | <b>II</b>            |   |   |  |
|                       | <b>III</b>           |   |   |  |
|                       | <b>IV</b>            |   |   |  |
|                       | <b>V</b>             | Seminar/Asses<br>sment  | 1 Hour                                  |  |

|                      | Day/<br>Week | Title of Topic<br>to be taught  | No. of Hours/<br>Days per topic | Suggestive Readings   |
|----------------------|--------------|---|---------------------------------|---|
| <b>IVth<br/>Week</b> | <b>I</b>     | Public Budget:<br>Meaning,<br>Purpose and<br>Significance<br>Budget<br>Preparation,<br>Enactment and<br>Execution | 4 Lectures                      | Pradhan S (1995) Budgetary institutions<br>and expenditure outcomes. Washington<br>DC: World Bank.<br>CABRI/OECD (2008) Survey of budget<br>practices and procedures. OECD. |
|                      | <b>II</b>    |   |                                 |   |
|                      | <b>III</b>   |   |                                 |   |
|                      | <b>IV</b>    |   |                                 |   |
|                      | <b>V</b>     | Seminar/<br>Assessment  | 1 Hour                          |   |

|                     | Day/<br>Week | Title of Topic<br>to be taught   | No. of Hours/<br>Days per topic | Suggestive Readings   |
|---------------------|--------------|--|---------------------------------|---|
| <b>Vth<br/>Week</b> | <b>I</b>     | Types of<br>Budget: Line-<br>Item Budget,<br>Performance<br>Budget<br>PPBS & Zero<br>-Based<br>Budgeting | 4 Lectures                      | Henry Nicholas (2007), Public<br>Administration and Public Affairs,<br>Prentice Hall of India, New Delhi<br><br>Chen Greg G et. al (Eds) (2008), Budget<br>Tools: Financial Methods in the Public<br>Sector, CQ Press |
|                     | <b>II</b>    |  |                                 |   |
|                     | <b>III</b>   |  |                                 |   |
|                     | <b>IV</b>    |  |                                 |   |
|                     | <b>V</b>     | Seminar/<br>Assessment   | 1 Hour                          |   |

|                      | Day/<br>Week | Title of Topic to be<br>taught  | No. of Hours/<br>Days per topic | Suggestive Readings  |
|----------------------|--------------|---|---------------------------------|--|
| <b>VIth<br/>Week</b> | <b>I</b>     | Gender Budget,<br>Green Budget and<br>Sun Set Legislation<br>Fiscal Federalism-<br>Center State<br>Financial Relations,<br>Distribution of<br>Resources | 4 Lectures                      | Henry Nicholas (2007), Public<br>Administration and Public Affairs,<br>Prentice Hall of India, New Delhi<br>Government of India, Second<br>Administrative Reforms<br>Commission, Fourteenth Report,<br>Strengthening Financial<br>Management, Systems, April,<br>2009. |
|                      | <b>II</b>    |   |                                 |  |
|                      | <b>III</b>   |   |                                 |  |
|                      | <b>IV</b>    |   |                                 |  |
|                      | <b>V</b>     | Seminar/Assessment  | 1 Hour                          |  |

|                       | Day/<br>Week | Title of Topic to be taught   | No. of Hours/<br>Days per topic | Suggestive Readings  |
|-----------------------|--------------|---|---------------------------------|--|
| <b>VIIth<br/>Week</b> | <b>I</b>     | Finance Commission<br>– Composition,<br>Powers, Functions and<br>Role<br>Fiscal Management:<br>Public Debt and<br>Deficit Financing | 4 Lectures                      | L.K.Jha (1986), Economic<br>Administration in India –<br>Retrospect’s and Prospect, New<br>Delhi: IIPA |
|                       | <b>II</b>    |   |                                 |  |
|                       | <b>III</b>   |   |                                 |  |
|                       | <b>IV</b>    |   |                                 |  |
|                       | <b>V</b>     | Seminar/Assessment  | 1 Hour                          |  |

|                        | Day/<br>Week | Title of Topic to be taught  | No. of Hours/<br>Days per topic | Suggestive Readings  |
|------------------------|--------------|--|---------------------------------|--|
| <b>VIIIth<br/>Week</b> | <b>I</b>     | Monetary<br>Policy and<br>Fiscal Policy<br>Tax<br>Governance in<br>India | 4 Lectures                      | L.K.Jha (1986), Economic<br>Administration in India – Retrospect’s<br>and Prospect, New Delhi: IIPA<br>Pritchard W (2010) Taxation and state<br>building: Towards a governance focused<br>tax reform agenda. IDS Working Paper |
|                        | <b>II</b>    |  |                                 |  |
|                        | <b>III</b>   |  |                                 |  |
|                        | <b>IV</b>    |  |                                 |  |
|                        | <b>V</b>     | Seminar/<br>Assessment   | 1 Hour                          |  |

|                      | Day/<br>Week | Title of Topic to be taught  | No. of Hours/<br>Days per topic | Suggestive Readings  |
|----------------------|--------------|--|---------------------------------|--|
| <b>IXth<br/>Week</b> | <b>I</b>     | Principles of<br>Taxation and Tax<br>Administration in<br>India<br>Priorities for<br>Improving Tax<br>Governance | 4 Lectures                      | Pritchard W (2010) Taxation and<br>state building: Towards a governance<br>focused tax reform agenda. IDS<br>Working Paper<br>Carl.C. Plehn, (1902), Introduction to<br>Public Finance, Macmillan Company<br>London: Macmillan.Jr: Co., Ltd. |
|                      | <b>II</b>    |  |                                 |  |
|                      | <b>III</b>   |  |                                 |  |
|                      | <b>IV</b>    |  |                                 |  |
|                      | <b>V</b>     | Seminar/<br>Assessment   | 1 Hour                          |  |

|                     | <b>Day/<br/>Week</b> | <b>Title of Topic to be<br/>taught</b>  | <b>No. of Hours/<br/>Days per topic</b> | <b>Suggestive Readings</b>  |
|---------------------|----------------------|---|---|---|
| <b>Xth<br/>Week</b> | <b>I</b>             | Accounting and<br>Audit Reforms in<br>India   | 4 Lectures                              | Carlos , Santiso(2009) The<br>Political Economy of<br>Government Auditing, Taylor<br>and Francis<br>Wang Xiaohu (2010), Financial<br>Management in the Public<br>Sector: Tools, Applications, d<br>Cases, M. E. Sharpe. |
|                     | <b>II</b>            |   |   |   |
|                     | <b>III</b>           |   |   |   |
|                     | <b>IV</b>            | Types of Audit-<br>Internl and External<br>Audit- Standards of<br>Public Accounting |   |   |
|                     | <b>V</b>             | Seminar/<br>Assessment  | 1 Hour                                  |   |

|                      | <b>Day/<br/>Week</b> | <b>Title of Topic<br/>to be taught</b>   | <b>No. of Hours/<br/>Days per topic</b> | <b>Suggestive Readings</b>   |
|----------------------|----------------------|--|---|--|
| <b>XIth<br/>Week</b> | <b>I</b>             | Parliamentary<br>Financial<br>Committes<br>Comptroller &<br>Auditor<br>General of<br>India | 4 Lectures                              | Rabin Jack, W. Bartley Hildreth, Gerald<br>J. Miller (2006) Handbook of Public<br>Financial Management, Taylor &<br>Francis Group.<br>Mahajan Sanjeev Kumar and Anupama<br>Puri Mahajan (2014), Financial<br>Administration in India, PHI Learning,<br>Delhi |
|                      | <b>II</b>            |  |   |  |
|                      | <b>III</b>           |  |   |  |
|                      | <b>IV</b>            |  |   |  |
|                      | <b>V</b>             | Seminar/Asses<br>sment   | 1 Hour                                  |  |