

Public Finance Administration



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Format: BOOK

Pub. Date: NEW EDITION APPLICABLE FOR Current EXAM

Publisher: MEHTA SOLUTIONS

Edition Description: 2021-22

RATING OF BOOK: EXCELLENT

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UNIT-II
Sources of Revenue: taxes, loans, grants and aid - meaning and types, canons of taxation, problem of justice in taxes, incidence of taxation, taxable capacity, Impact of taxation and tax evasion characteristics of Indian tax system, defects and steps of reform; Public Expenditure: Meaning, Classification and Canons of Public Expenditure, Effects of Public expenditure on- Production, Distribution and Economic Growth
UNIT-III
Public Debt: Meaning, Need, Sources and repayment, Effects of Public debt on - Money Supply, Economic Growth and Economic Stability; Federal Finance: Financial Issues in a Federal set up, Finance Commission, Principles of efficient division of financial resources between Central and States, Problems of financial imbalances and measures for adjustments.
UNIT-IV
Fiscal Policy: Meaning, Objectives of Fiscal Policy, role of fiscal policy in controlling inflation and stagnation, Fiscal Responsibility and Budget Management Act; Budgets: Meaning, Classification of Budgets, Fiscal Deficit, Deficit financing and deficit budget.