

# Public Finance Administration



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**Publisher: MEHTA SOLUTIONS**

**Edition Description: 2019-20**

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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

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