SYLLABUS

DPRIT3: PAPER III – PANCHAYAT FINANCE AND REVENUE MANAGEMENT

Objective:

This paper aims to develop students' understanding of the financial framework and revenue management of Panchayati Raj Institutions. It covers sources of revenue, taxation, budgeting, grants, auditing, and financial accountability mechanisms. The course also highlights the role of Self-Help Groups in financial empowerment and examines the importance of transparency, digitalization, and e-governance in strengthening efficient and sustainable financial management at the local level.

Course Outcomes (COs):

CO1: Understand sources of Panchayat finance and revenue systems.

CO2: Explain budgeting and financial management in PRIs.

CO3: Analyze accountability and auditing mechanisms.

CO4: Evaluate challenges and digital financial governance.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions each from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any 10 questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A, and B of the question paper, and any ten short answer questions from Section C. They have to attempt

questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

DPRIT3	**Paper III – Panchayat Finance and Revenue Management** **Section A** 1. Sources of revenue for Panchayats 2. Role of State Finance Commission; grants and funding 3. Panchayat taxation system 4. Budget preparation and financial management **Section B** 5. Auditing and accountability in Panchayat finances 6. Role of Self - Help Groups (SHGs) in financial empowerment 7. Importance of financial transparency 8. Digitalization, e-governance, and challenges in financial management	M.M-100 Ext. - 70 Int. - 30 Pass-40%

Suggested Readings

- S. N. Mishra (1997). Panchayati Raj in India. New Delhi: Mittal Publications.
- V. N. Viswanathan (1996). Panchayati Raj and Rural Development. New Delhi: Deep & Deep Publications.
- S. R. Maheshwari (2008). Local Government in India. New Delhi: Lakshmi Narain Agarwal.
- M. Laxmikanth (2023). Indian Polity. New Delhi: McGraw Hill.
- M. Laxmikanth (2022). Public Administration. New Delhi: McGraw Hill.
- George Mathew (ed.) (2000). Status of Panchayati Raj in the States of India. New Delhi: Concept Publishing Company.
- B. S. Baviskar& George Mathew (eds.) (2009). Inclusion and Exclusion in Local Governance: Field Studies from Rural India. New Delhi: Sage Publications.
- Ministry of Panchayati Raj (Government of India). Reports and Guidelines on Panchayati Raj Institutions. New Delhi.
- Bidyut Chakrabarty & Rajendra Kumar Pandey (2017). Indian Government and Politics. New Delhi: Sage Publications.

- Rumki Basu (2014). Public Administration: Concepts and Theories. New Delhi: Sterling Publishers.
- Jean Drèze & Amartya Sen (2013). An Uncertain Glory: India and Its Contradictions. New Delhi: Penguin.
- Government of India (Various Reports). State Finance Commission Reports and Rural Development Programme Documents.
- UNDP (United Nations Development Programme). Reports on Decentralization and Local Governance in India.