

University of Mumbai

Master of Arts Development Administration

SEMESTER- III (Departmental Examination)

Syllabus and Curriculum

Maharashtra Educational Services

Paper V

Budget & Financial Rules

Subject Code	Course Title
325 EDN	Budget & Financial Rules
325.1	Maharashtra Budget manual (Part 1 & 2)
325.1.1	Introduction
325.1.2	Definition
325.1.3	Consolidated Funds
325.1.4	Charged and Voted
325.1.5	Important Principles of State Budget
325.1.6	Kinds of Accounts
325.1.7	Formation of Accounts
325.1.8	Five star classification
325.1.9	Four star classification
325.1.10	Submission of Budget in Legislation
325.1.11	Expenditure Estimation Committee
325.1.12	Estimate Committee and Public Accounts Committee
325.1.13	New items
325.1.14	Re-estimates
325.1.15	Revised estimates
325.2	Bombay Financial Rules, 1959
325.2.1	Introduction
325.2.2	Acknowledgement
325.2.3	Government Treasury- Characteristics and precautions
325.2.4	Precautions to be taken while giving cheque
325.2.5	Out-dated claims
325.2.6	Two copies of documents
325.2.7	Actions on objections raised by Auditor General
325.2.8	Non-sanctions Grants
325.2.9	Guarantee

325.2.10	Principles of Financial norms
325.2.11	Reverse Effect
325.2.12	Lapse of sanction
325.3	Maharashtra Contingent Expenditure Rules, 1965
325.3.1	Introduction
325.3.2	Supply and services
325.3.3	Emergency Expenditure
325.3.4	Classification of Emergency Expenditure
325.3.5	General Rules
325.3.6	Recurring Emergency Expenditure
325.3.7	Purchase of postal stamps
325.3.8	Responsibilities of procurement and disbursal officer
325.3.9	Responsibility of Supervisor
325.3.10	Regular Emergency Expenditure
325.3.11	Special Emergency Expenditure
325.3.12	Signed Emergency Expenditure
325.3.13	Endorse Emergency Expenditure
325.3.14	Voluntary Grants
325.3.15	Distribution and transfer of Emergency Expenditure grants
325.3.16	Expenditure of meetings
325.3.17	Sanction Advance
325.3.18	Other miscellaneous expenditure
325.3.19	Government accounts
325.3.20	Financial Publications
325.4	Manual Of financial Powers, 1978 (Part-I)
325.5	Budget Estimation Allocation Management Systems (BEAMS)
325.6	State Schemes, District Schemes, Maharashtra Plan Schemes Information Management System (MPSIMS)

Reference Books:

Book of Bombay Financial Rules, 1959
Budget Manual
Manual of Financial Powers
Contingent Expenditure Rules
Related G.R.s