



Open course
30/11/22

K22U 2364

Reg. No. :

Name :

V Semester B.A./B.Sc./B.Com./B.T.T.M./B.B.A./B.B.A.-T.T.M./B.B.A.-A.H./
B.C.A./B.A. Afsal UI-Ulama/B.S.W. Degree (CBCSS – OBE – Regular/
Supplementary/Improvement) Examination, November 2022
(2019 Admission Onwards)

Open Course

5D04 ECO/DEV ECO : FUNDAMENTALS OF BUDGET

Time : 2 Hours

Max. Marks : 20

PART – A

(Short answer type questions. Answer **all** questions. **Each** carries **one** mark.)

1. What do you mean by contingency fund ?
2. What is primary deficit ?
3. What is balance budget ?

(1×3=3)

PART – B

(Short Essay type questions. Answer **any three** questions. **Each** carries **two** marks.)

4. Differentiate between regressive and degressive tax.
5. What are the objectives of budget ?
6. Differentiate between tax evasion and tax avoidance.
7. Differentiate between revenue and capital expenditure.

(2×3=6)

P.T.O.



PART – C

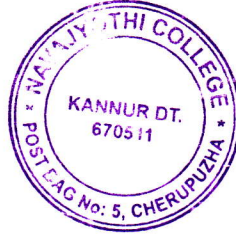
(Short Essay type questions. Answer **any two** questions. **Each** carries **three** marks.)

8. What are different sources of revenue ?
9. Explain the meaning and features of tax.
10. Critically analyse the reasons for the growth of public expenditure in Kerala. (3×2=6)

PART – D

(Essay type questions. Answer **any one** question which carries **five** marks.)

11. Discuss the role of Finance commission in India.
12. Explain the steps involved in the construction of budget and also highlight the current year Union budget. (5×1=5)



K21U 4786

Reg. No. :

Name :

**V Semester B.A./B.Sc./B.Com./B.B.A./B.B.A.(T.T.M.)/B.B.A.(R.T.M.)/B.B.M./
B.T.T.M./B.C.A./B.S.W./B.A. Afsal-UI-Ulama/B.B.A. (A.H.) Degree CBCSS
(OBE) – Regular Examination, November 2021
(2019 Admission Only) (Open Course)
5D04ECO/DEV ECO : FUNDAMENTALS OF BUDGET**

Time : 2 Hours

Max. Marks : 20

PART – A

Answer **all** questions. **Each** carries **one** mark.

1. Define zero based budget.
2. What is digressive tax ?
3. What is tax evasion ? (1×3=3)

PART – B

Answer **any three** questions. **Each** carries **two** marks.

4. Differentiate tax revenue and non-tax revenue.
5. What is meant by performance budget ?
6. Differentiate consolidated and contingency fund.
7. Define planned expenditure. (2×3=6)

PART – C

Answer **any two** questions. **Each** carries **three** marks.

8. Briefly explain the basic three deficit concepts.
9. Differentiate between revenue and capital expenditure.
10. Write a note on various types of budgets. (3×2=6)

PART – D

Answer **any one** question. Carries **five** marks.

11. Describe various reasons for the growth of public expenditure in India.
12. Explain Finance Commission and its functions. (5×1=5)