K24U 3017

Reg. No. : ....

Name : ....

V Semester B.A./B.A. Afsal-Ul-Ulama/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.S.W./B.M.M.C. Degree (CBCSS – OBE-Regular/Supplementary/Improvement) Examination, November 2024

(2019 to 2022 Admissions)

GENERIC ELECTIVE COURSE

5D04 ECO/DEV ECO : Fundamentals of Budget

Time : 2 Hours Max. Marks : 20

PART – A

Answer **all** the questions (**Each** question carries **1** mark) :

1. Distinguish between regressive and degressive taxes.

2. Define surplus budget.

3. What is primary deficit ? **(3×1=3)**

PART – B

Answer **any three** questions (**Each** question carries **2** marks) :

4. Explain progressive and proportional taxes.

5. Give a note on Tax avoidance.

6. Explain two effects of taxes on distribution.

7. Point out the main difference between revenue and capital expenditure. **(3×2=6)**

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PART – C

Answer **any two** questions (**Each** question carries **3** marks) :

8. Give a short essay on the consolidated and contingency fund.

9. Explain performance budget.

10. Point out the main principles of budgeting. **(2×3=6)**

PART – D

Answer **any one** question (**Each** question carries **5** marks) :

11. Write an essay on the Budgetary procedure in India.

12. Briefly explain the main functions of finance commission. **(1×5=5)**
