



**K25U 2630**

Reg. No. : .....

Name : .....



**V Semester B.A./B.A. Afsal-UI-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.C. Degree (CBCSS – OBE –  
Regular/Supplementary/Improvement) Examination, November 2025  
(2019 to 2023 Admissions)  
GENERIC ELECTIVE COURSE  
5D04ECO/DEV ECO : Fundamentals of Budget**

Time : 2 Hours

Max. Marks : 20

**PART – A**

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

1. Define Fiscal deficit.
2. Distinguish between public expenditure and private expenditure.
3. Write a note on GST.

**(3×1=3)**

**PART – B**

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

4. What are the characteristics of good tax system ?
5. State the major functions of Finance Commission.
6. Give the various classification of public expenditure.
7. Define balanced budget multiplier.

**(3×2=6)**

**P.T.O.**



PART – C

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

8. Explain the reasons for the growth of non-development expenditure in India.
9. What is the difference between tax evasion and tax avoidance ?
10. Explain zero base budgeting. (2×3=6)

PART – D

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

11. Discuss the various sources of public revenue.
  12. Explain the role of budget in promoting stability and growth in developing countries. (1×5=5)
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