

**IMPACT OF SALES AND PRODUCTION BUDGETING ON
PROFITABILITY OF PUBLIC ENTERPRISES
(A Case Study of Nepal Electricity Authority)**

A Thesis

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RECOMMENDATION LETTER

This is to certify that the thesis

Submitted by:

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Entitled

**IMPACT OF SALES AND PRODUCTION BUDGETING ON
PROFITABILITY OF PUBLIC ENTERPRISES
(A Case Study of Nepal Electricity Authority)**

has been prepared as approved by this Department in the prescribed format of Faculty of Management. This thesis is forwarded for examination.

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(A Case Study of Nepal Electricity Authority)**

and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment for

Master's Degree in Business Studies (M.B.S.)

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DECLARATION

*I, hereby declare that this thesis entitled **Impact of sales and production budgeting on profitability of public enterprises (A Case Study of Nepal Electricity Authority)** submitted to Central Department of Tribhuvan University, Faculty of Management, Kirtipur is my original work in form of partial fulfillment of requirement for the Master's Degree of Business Study (M.B.S) under the supervision of Dr. Arun Kumar Thakur of Tribhuvan University.*

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TABLE OF CONTENTS

| | Page No. |
|---|--------------|
| RECOMMENDATION LETTER | ii |
| VIVA-VOCE SHEET | iii |
| DECLARATION | iv |
| ACKNOWLEDGEMENT | v |
| TABLE OF CONTENTS | vi |
| LIST OF TABLES | ix |
| LIST OF FIGURES | x |
| ABBREVIATION | xi |
| | |
| CHAPTER - ONE : INTRODUCTION | 1-17 |
| 1.1. Background of the Study | 1 |
| 1.2 Introductions of Profit Planning and Control | 2 |
| 1.3 Public Enterprises | 4 |
| 1.4 Public Enterprises in Nepal | 5 |
| 1.5 Public Utilities in Nepal | 6 |
| 1.6 Role of PEs in Nepalese Economy | 7 |
| 1.7 Profitability in Public Enterprises | 7 |
| 1.8 Industrialization and Public Enterprises | 8 |
| 1.9 Historical Background of Electricity Development in Nepal | 9 |
| 1.10 Significance of Hydro-Electric Power in Nepal Economy | 10 |
| 1.11. A brief Overview of Nepal Electricity Authority (NEA) | 12 |
| 1.12. Focus of the Study | 13 |
| 1.13. Statement of the Problem | 13 |
| 1.14. Objective of the Study | 14 |
| 1.15. Significance of the Study | 14 |
| 1.16. Limitation of the Study | 16 |
| 1.17. Plan / Scheme of the Study | 16 |
| | 16 |
| CHAPTER – TWO : REVIEW OF LITERATURE | 18-55 |
| 1. Conceptual Framework ; | |
| 2.1.1 Profit | 18 |
| 2.1.2 Planning | 19 |
| 2.1.3 Profit Planning and Control (PPC) | 20 |
| 2.1.4 Long-range and Short-range Profit Planning | 22 |
| 2.1.5 Profit Planning Process | 22 |

| | |
|--|----|
| 2.1.6 Budgeting: A Significant tool of Profit Planning | 26 |
| 2.1.6.1 Reasons for Preparing Budget | 27 |
| 2.1.6.2 Stages in the Budgeting Process | 30 |
| 2.1.7 Importance and Limitation of PPC | 35 |
| 2.1.7.1 Importance | 35 |
| 2.1.7.2 Limitations | 36 |
| 2.1.8 Application of PPC to Various Types of Organizations | 37 |
| 2.1.9 Budgeting | 37 |
| 2.1.10 Sales Budgeting | 38 |
| 2.1.10.1 Sales Planning and Sales Forecasting | 39 |
| 2.1.10.2 Strategic and Tactical Sales Plan | 41 |
| 2.1.10.3 Component of Comprehensive Sales Planning | 42 |
| 2.1.10.4 Developing a Comprehensive Sales Plan | 42 |
| 2.1.10.5 Consideration of Alternatives in Developing a Realistic Sales Plan | 43 |
| 2.1.10.6 Method of Sales Projection | 44 |
| 2.1.11 Production Plan or Budget | 45 |
| 2.1.11.1 Production Budgeting | 45 |
| 2.1.11.2 Responsibility for Production Planning | 46 |
| 2.1.11.3 General Consideration in Planning Production and Inventory Levels | 47 |
| 2.1.11.4 Developing the Production Plan | 47 |
| 2 Previous Theses | 48 |

CHAPTER – THREE : RESEARCH METHODOLOGY56-57

| | |
|--------------------------------|----|
| 3.1 Introduction | 56 |
| 3.2 Research Design | 56 |
| 3.3. Nature of Sources of Data | 56 |
| 3.4. Period Covered | 57 |
| 3.5. Research Variables | 57 |
| 3.6. Research Tools Used | 57 |

CHAPTER – FOUR : DATA PRESENTATION AND ANALYSIS 58-100

| | |
|--|----|
| 4.1. Introduction | 58 |
| 4.2. Sales Budget of Nepal Electricity Authority | 59 |
| 4.2.1. Sales Budget and Achievement | 60 |
| 4.2.2. Sales Trend Line by Regression Analysis | 64 |

| | |
|---|----------------|
| 4.2.3. Comparative Analysis between Budgeted Sales and Actual Sales | 66 |
| 4.3. Production Budget of NEA | 76 |
| 4.3.1. Budgeted and Actual Production Achievement | 77 |
| 4.3.2. Production Trend Line by Regression Analysis | 79 |
| 4.3.3. Comparative Analysis between Budgeted and Actual Production | 82 |
| 4.3.4. Actual Sales and Actual Production Unit of NEA | 85 |
| 4.4. Profit and Loss Account of NEA | 88 |
| 4.4.1. Profit and Loss of NEA | 88 |
| 4.4.2. Net Profit and Loss Trend Line by Analysis of Regression | 89 |
| 4.4.3. Relation between Actual Sales and Actual Profit | 91 |
| 4.4.4. Relation between Actual Production and Actual Profit | 94 |
| 4.5. Analysis of Power Loss of NEA | 96 |
| 4.6 Major Findings | 98 |
| CHAPTER – FIVE : SUMMARY, CONCLUSION AND RECOMMENDATION | 101-106 |
| 5.1 Summary | 101 |
| 5.2 Conclusion | 103 |
| 5.3. Recommendation | 105 |
| BIBLIOGRAPHY | |
| APPENDIX | |

LIST OF TABLES

| | Page No. |
|--|----------|
| Table 4.1: Sales Budget and Achievement | 60 |
| Table 4.2: Relationship between Budgeted and Actual Sales Unit | 63 |
| Table 4.3: Fitting Straight Line Trend by Least Square Method | 65 |
| Table 4.4: Comparative Mean, Standard Deviation and Coefficient of Variation of Budgeted Sales between FY 2054/055 to 2058/059 and FY 2061/062 to 2065/066 | 67 |
| Table 4.5: Comparative Mean, Standard Deviation and Coefficient of Variation of Actual Sales between FY 2054/055 to 2058/059 and FY 2061/062 to 2065/066 | 67 |
| Table 4.6: Electricity Sales (GWH) | 72 |
| Table 4.7: Electricity Sales Revenue | 72 |
| Table 4.8: Budgeted and Actual Production Achievement from 2061/062 to 2065/066 | 77 |
| Table 4.9: Relationship between Budgeted and Actual Production | 78 |
| Table 4.10: Fitting Straight –Line Trend by Least Square Method | 78 |
| Table 4.11: Comparative Mean, Standard Deviation and Coefficient of Variation of Budgeted Production between FY 2054/055 to 2058/059 and FY 2061/062 to 2065/066 | 82 |
| Table 4.12: Comparative Mean, Standard Deviation and Coefficient of Variation of Actual Production between FY 2054/055 to 2058/059 and FY 2061/062 to 2065/066/ | 82 |
| Table 4.13: Actual Sales and Actual Production unit of NEA from 2061/062 to 2065/066 | 85 |
| Table 4.14: Relationship between Actual Sales and Actual Production | 87 |
| Table 4.15: Profit and Loss of NEA from FY 2061/062 to 2065/066 | 87 |
| Table 4.16: Fitting Straight Line Trend by Least Square Method | 90 |
| Table 4.17: Actual Sales and Actual Profit from FY 2061/062 to FY 2065/066 | 91 |
| Table 4.18: Relationship between Actual Sales and Profit | 92 |
| Table 4.19: Actual Production and Actual Profit from FY2060/61 to 2064/65 | 94 |
| Table 4.20: Relationship between Actual Production and Profit | 95 |
| Table 4.21: Analysis of Power Loss of NEA from FY 2061/062 to 2065/066 | 97 |

LIST OF FIGURES

| | Page No. |
|---|----------|
| Figure 4.1: Budgeted Sales and Actual Sales Unit of NEA from FY 2061/062 to 2065/066 | 62 |
| Figure 4.2: Budgeted Sales and Actual Sales Revenue of NEA from FY2061/062 to 2065/066 | 62 |
| Figure 4.3: Mean of Budgeted and Actual Sales Units of NEA | 68 |
| Figure 4.4: Standard Deviation of Budgeted and Actual Sales Units of NEA | 68 |
| Figure 4.5: Co-efficeint of Variance of Budgeted and Actual Sales Units of NEA from FY 2061/062 to 2065/066 | 69 |
| Figure 4.6: Budgeted Production and Actual Production Units of NEA from FY2061/062 to 2065/066 | 78 |
| Figure 4.7: Mean and Budgeted and Actual Production Units of NEA | 83 |
| Figure 4.8: Standard Deviation of Budgeted and Actual production Units of NEA | 84 |
| Figure 4.9: Co-efficient of Variation of Budgeted and Actual Sales Units of NEA | 84 |
| Figure 4.10: Actual Sales and Actual Production from FY 2061/062 to FY 2065/066 | 86 |
| Figure 4.11: Actual Profit and Loss from FY 2061/062 to FY 2065/066 | 89 |

ABBREVIATION

| | | |
|--------|---|-----------------------------------|
| A/C | : | Account |
| B.S. | : | Bikram Sambat |
| CPP | : | Comprehensive Profit Planning |
| C.V. | : | Co-efficient of Variation |
| F.Y. | : | Fiscal Year |
| F.C. | : | Fixed Cost |
| GWH | : | Giga Watt Hour |
| HMG | : | His Majesty Government |
| H.P. | : | Hydro Power Project |
| HYDEL | : | Hydro Power |
| i.e. | : | that is |
| KTM | : | Kathmandu |
| K.W. | : | Kilo Watt |
| M.B.S. | : | Master of Business Studies |
| MMHP | : | Mini and Micro Hydropower Project |
| MW | : | Mega Watt |
| NEA | : | Nepal Electricity Authority |
| No. | : | Number |
| PE | : | Public Enterprises |
| PES | : | Enterprises |
| PPC | : | Profit Planning and Control |
| Rxy | : | Correlation Coefficient |
| Rs | : | Nepalese Rupees |
| S.D. | : | Standard Deviation |
| T.U. | : | Tribhuvan University |