

**BUDGETING PROCEDURE IN NEPAL**  
**(with special Reference to Nepal Electricity Authority)**

**A Thesis**

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*Submitted To:*

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**Tribhuvan University**

**In the Partial Fulfillment of the Requirement for the Degree of  
Master of Business Studies (M.B.S.)**

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## **RECOMMENDATION**

This is to certify that the Thesis

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## **BUDGETING PROCEDURE IN NEPAL**

**(with special Reference to 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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## VIVA-VOCE SHEET

We have conducted the Viva-Voce examination of the thesis presented

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**(with special Reference to Nepal Electricity Authority)**

And found the thesis to be original work of the student and written in accordance to the prescribed format. We recommend the thesis to be accepted as partial fulfilment of the requirements for **Master of Business Studies (M.B.S.)**

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## DECLARATION

I hereby declare that the work done in thesis entitled "***Budgeting Procedure in Nepal***" (***with special Reference to Nepal Electricity Authority***)  
" submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University,  
is my own created work reported in the form of partial fulfilment of the requirement  
of Master's of Business Studies (M.B.S.) course under the guidance of respected  
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**KHEM RAJ BHATT**  
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## **ABBREVIATION**

\$	:	Dollar
&	:	And
A.D	:	Anno Domini
B.S	:	Bikram Sambat
CA	:	Current Assets
CL	:	Current Liabilities
CV	:	Coefficient of Variation
e.g	:	Example
EOQ	:	Economic order Quantity
FY	:	Fiscal Year
GON	:	Government of Nepal
HPPCL	:	Herbs Production and Processing Company
i.e	:	That is
JIT	:	Just in Time
Ltd.	:	Limited
MBS	:	Master of Business Studies
NEA	:	Nepal Electricity Authority
NP	:	Net Profit
NPS	:	Net profit to sales
NPV	:	Net Present Value
NWC	:	Net Working to Current Liabilities
Pvt.	:	Private
R <sup>2</sup>	:	Co-efficient of Determination
RDL	:	Royal Drugs Limited
ROCE	:	Return on Capital Employed
S.D	:	Standard Deviation
S.N	:	Serial No
STA	:	Sales of Total Assets
T.U	:	Tribhuvan University
TA	:	Total Assets
USA	:	United States of America