

**BUDGETING AND ITS IMPACT ON
PROFITABILITY**
A CASAE STUDY OF NEPAL ELECTRICITY AUTHORITY

A THESIS

SUBMITTED BY

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VIVA- VOCE SHEET

We have conducted the viva voce examination of the thesis presented by

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(A Case Study of Nepal Electricity Authority)

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

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Date.....

Bhagirath Poudel

DECLARATION

I hereby, declare that the work reported in this thesis entitled **Budgeting and Its Impact on Profitability (A Case Study of Nepal Electricity Authority)**. I would like to express my heartiest submitted to Research Department of Kankai Adarsha Awasiya Campus, Birtamode, T.U., is my original work done in the form of partial fulfillment of the requirements for the Masters of Business Studies (MBS) under the guidance and supervision of **Mr. Raju Kafle & Mr. Suresh Chapagai**, Lecturer, Kankai Adarsha Awasiya Campus.

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TABLE OF CONTENTS

Viva-Voce Sheet	Page No.
Recommendation	
Declaration	
Acknowledgements	
Table of Contents	
List of Tables	
List of Figures	
Abbreviations	
CHAPTER – I INTRODUCTION	1-12
1.1 Background of the Study	1
1.2 Public Enterprises	2
1.3 A Brief Overview of Nepal Electricity Authority	5
1.4 Focus of the Study	7
1.5 Statement of the Problem	7
1.6 Objectives of the Study	8
1.7 Need of the Study	9
1.8 Limitations of the Study	10
1.9 Organization of the Study	11
CHAPTER – II REVIEW OF LITERATURE	13-60
2.1 Theoretical Review	
2.1.1 Concept of Managerial Budgeting	13
2.1.2 Concept of Profit	14
2.1.3 Concept of Planning	15

2.1.4 Planning Vs Forecasting	15
2.1.5 Management Process	16
2.1.6 Fundamental Concept of Managerial Budgeting	17
2.1.7 Establishing the Foundation of Managerial Budgeting	20
2.1.8 Objectives of Managerial Budgeting	21
2.1.9 Advantages of Managerial Budgeting	21
2.1.10 Disadvantages and Limitations of Managerial Budgeting	22
2.1.11 Components of Managerial Budgeting	23
2.1.12 Process of Managerial Budgeting	23
2.1.13 Budgeting as a tool of Managerial Budgeting	27
2.1.14 Development of Managerial Budgeting	30
2.1.15 Performance Evaluation	54
2.1.16 Analysis of Budget Variance	54
2.2 Review of Previous Research Works	55
2.3 Research Gap	60

CHAPTER – III RESEARCH METHODOLOGY 61-63

3.1 General Introduction	61
3.2 Research Design	61
3.3 Population and Sample	61
3.4 Data Collection Procedures	62
3.5 Methods of Presentation and Analysis	62
3.6 Research Questions	62
3.7 Period Covered	62
3.8 Research Variables	63
3.9 Data Analysis Tools	63

CHAPTER – IV PRESENTATION AND ANALYSIS OF DATA

66-117

4.1 Sales Budget of NEA	66
4.2 Production Budget of NEA	75
4.3 Overhead Budget of NEA	83
4.4 Capital Expenditure Budget of NEA	85
4.5 Cash Budget of NEA	87
4.6 Human Resources Planning of NEA	89
4.7 Profit and Loss of NEA	91
4.8 Balance sheet of NEA	95
4.9 Analysis of Account Receivable of NEA	97
4.10 Analysis of Power Loss of NEA	99
4.11 Financial Analysis	100
4.12 Managerial Budgeting with Cost Volume Profit Analysis	109
4.13 Flexible Budget of NEA	113
4.14 Variance Analysis	115
4.15 Major Findings of the Study	117

CHAPTER – V SUMMARY, CONCLUSION AND

RECOMMENDATIONS

119-123

5.1 Summary	119
5.2 Conclusions	120
5.3 Recommendations	122

BIBLIOGRAPHY

APPENDICES

LIST OF TABLES

Table No	Title of Table	Page No
4.1	Sales Budget and Achievement	66
4.2	Relationship of Budgeted and Actual Sales	67
4.3	Fitting Straight Line Trend by Least Square	71
4.4	Summary of Sales Budget and Achievement	73
4.5.	Budgeted and Actual Production	75
4.6.	Relationship between Budgeted and Actual Production	77
4.7.	Fitting Straight Line Trend by Least Square	79
4.8.	Actual Sales and Production of NEA	80
4.9.	Relationship of Budgeted and Actual Production	82
4.10.	Overhead Budget of NEA	83
4.11.	Capital Expenditure Budget of NEA	86
4.12.	Cash Receipt and Disbursement Budget of NEA	88
4.13.	Human Resources Plan of NEA	90
4.14.	Details of Profit and Loss of NEA	92
4.15.	Profit and Loss of NEA	93
4.16.	Fitting Straight Line Trend by Least Square	94
4.17.	Balance Sheet of NEA	96
4.18.	A/c Receivable, Sales Revenue, Average Collection Period	97
4.19.	Power Loss of NEA	99
4.20.	Calculation of Current Assets Ratio of NEA	101

4.21.	Calculation of Quick Assets Ratio of NEA	102
4.22.	Calculation of Total Debt Ration of NEA	103
4.23.	Computation of Capital Employed Turnover Ratio of NEA	104
4.24.	Computation of Total Assets Turnover Ratio of NEA	105
4.25.	Computation of Fixed Assets Turnover Ratio of NEA	106
4.26.	Computation of Net Profit Ratio of NEA	107
4.27.	Computation of Return on Capital Employed Ratio of NEA	108
4.28.	Computation of Return on Total Assets	109
4.29.	Classification of Overhead into Fixed and Variable	110
4.30.	Flexible Budget of NEA	114
4.31.	Sales Variable of NEA	115
4.32.	Production Variable of NEA	116

LIST OF FIGURES

Figure No	Title of Figure	Page No
4.1	Budgeted and Actual Sales Units of NEA	68
4.2.	Budgeted and Actual Sales Revenue of NEA	68
4.3.	Budgeted and actual Production	76
4.4.	Actual Production and Actual Sales	81
4.5.	Overhead Budget of NEA	84
4.6.	Account Receivable and Sales Revenue of NEA	98

ABBREVIATIONS

A/c	= Account
ARR	= Average Rate of Return
BEP	= Break Even Point
CA	= Current Assets
CL	= Current Liability
CV	= Coefficient of Variance
CVP	= Cost Volume Profit
EOQ	= Economic Order Quantity
FC	= Fixed Cost
FY	= Fiscal Year
GWh	= Giga Watt per Hour
i.e.	= that is
IRR	= Internal Rate of Return
NEA	= Nepal Electricity Authority
NPV	= Net Present Value
PE	= Public Enterprise
PI	= Profitability Index
PPC	= Profit Planning and Control
Rs.	= Nepalese Rupees
SD	= Standard Deviation
TU	= Tribhuvan University
VC	= Variable Cost