

BUDGETING PROCEDURE IN NEPAL
(With Reference to Nepal Electricity Authority)

A THESIS

Submitted By:

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RECOMMENDATION

This is to certify that the Thesis

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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 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 teacher supervisor **Prof. Dr. Kamal Deep Dhakal & Joginder Goet** of **Shanker Dev Campus**.

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ABBREVIATIONS

\$: Dollar
&	: And
(NEA)	: Nepal Electricity Authority
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
NP	: Net Profit
NPS	: Net profit to sales
NPV	: Net Present Value
NWC	: Net Working to Current Liabilities
Pvt.	: Private
R^2	: 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
TA	: Total Assets