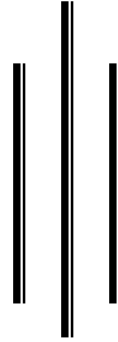


# **Role of Managerial Budget for Increasing Efficiency of Nepal Electricity Authority (NEA)**

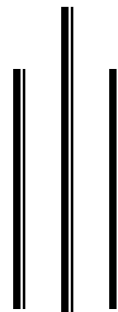


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*A Thesis Submitted to*

**Office of the Dean**

**Faculty of Management**

**Tribhuvan University**

*In a partial fulfillment of the requirements of the*

*Master's of Business Study (M.B.S.)*

**Biratnagar, Nepal**

**September, 2010**



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***RECOMMENDATION***

This is to certify that the thesis

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***Entitled***

**Role of Managerial Budget for Increasing Efficiency of Nepal  
Electricity Authority (NEA)**

*has been prepared as approved by this Department in the prescribed format of  
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## **VIVA-VOCE SHEET**

*We have conducted the viva-voce examination of the thesis Presented  
by*

**Jamuna karki**

*entitled*

**"Role of Managerial Budget for Increasing Efficiency of Public Nepal  
Electricity Authority (NEA)"**

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

**Viva-Voice Committee**

Chairperson, Research Committee:

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Member (Thesis Supervisor):  
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Member (External Expert):

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Date: \_\_\_\_\_

## **DECLARATION**

I, hereby, declare that the work reported in this thesis entitled “**Role of Managerial Budget for Increasing Efficiency of Nepal Electricity Authority,**” submitted to postgraduate campus Biratnagar Faculty of management Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the **Master Degree of Business Studies (MBS)** under the supervision of Mr. Ram Prakash Upadhya Lecturer in management Post Graduate Campus Biratnagar.

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Lastly, I hearty beg sorry for my any mistake and assure to take responsibility for all comments.

Jamuna karki

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## ABBREVIATIONS

A/C	= Account
ARR	= Average Rate of Return
BEP	= Break Even Point
CA	= Current Assets
CV	= Coefficient of Variance
CVP	= Cost Volume Profit
CL	= Current Liability
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
No.	= Number
PE	= Public Enterprise
PPC	= Profit Planning and Control
PI	= Profitability Index
Rs.	= Nepalese Rupees
SD	= Standard Deviation
TU	= Tribhuvan University
VC	= Variable Cost