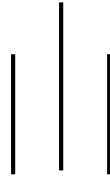


**Sales Budgeting as the Tool of Profit  
Planning In Public Enterprises  
(A Case Study of Nepal Electricity Authority)**

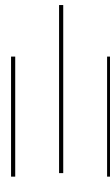


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Submitted To

Office of the Dean

Faculty of Management

Tribhuvan University

**In partial fulfillment of the requirement for the degree of  
Master of Business Study**

Kathmandu, Nepal

August,2009

## **VIVA-VOCE SHEET**

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

Deependra Joshi

Entitled

### **Sales Budgeting as the Tool of Profit Planning In Public Enterprises**

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 the degree of  
Master of Business Studies (M.B.S.)

#### **Viva-Voce Committee**

Head of Research Department

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Member (Thesis Supervisor)

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Member (Thesis Supervisor)

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Member (External Expert)

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## **RECOMMENDATION**

This is to certify that the thesis

Submitted by  
Deependra Joshi

Entitled  
**Sales Budgeting as the Tool of Profit Planning  
In Public Enterprises**

Has been prepared as approved by this department in the prescribed format of the facility of Management. This thesis is forwarded for examination.

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Prof. Bisheshwor Man Shrestha  
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Mr. Shanker Raj Joshi  
Thesis Supervisor

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Mr. Prakash Singh Pradhan  
Thesis Supervisor

## **DECLARATION**

I hereby declare that the thesis entitled “Sales Budgeting As The Tool of Profit Planning In Nepalese Public Enterprises” A Case Study of Nepal Electricity Authority) submitted to the office of the Dean, Faculty of Management, Tribhuvan University is my own work which is prepared as the partial fulfillment of the requirement of Degree of Master of Business Studies (M.B.S.) under the guidance and supervision of Mr. Prakash Singh Pradhan & Mr. Shanker Raj Joshi, Shanker Dev Campus, Tribhuvan University, Kathmandu.

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## **Acknowledgement**

This study has been made with a view to analyze and examine the sales budgeting system and its effects on Profitability of Public Enterprises. For this purpose, NEA is selected as a representative enterprise of public enterprises.

I expressing sense of deep indebtedness gratefully to my respected research supervisors Mr. Shanker Raj Joshi & Mr. Prakash Singh Pradhan for kind guidance, supervision and inspection during the preparation of this thesis and has me realize that, has my mentor for the whole life for any type of research studies.

I also extend my hearty thanks to Mr. Tara Datta Bhatta & other staffs of NEA for their valuable suggestions and for providing all required research materials

Finally, I do not like to state that this thesis report is complete and perfecting satisfactory. There may be various limitations or short comings because of time and resource constraints. I am alone responsible for any defects of analysis or errors in this study.

Date:- August, 2009

Deependra Joshi  
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## Abbreviation

Authority	Nepal Electricity Authority
B.E.	Break-Even
B.E.P.	Break-even Point
BPPC	Budgeting: Profit Planning & Control
B.S.	Bikram Sambat
CPP	Comprehensive profit Planning
CPPC	Comprehensive Profit Planning & Control
C.V.	Coefficient of Variation
\$	Dollar
F.Y.	Fiscal Year
GDP	Gross Domestic Production
Govt.	Government
GWH	Giga Watt Hour
i.e.	That is
Ktm.	Kathmandu
KW	Kilo Watt
NEA	Nepal Electricity Authority
N.G.	Nepal Government
No.	Numbers
P.	Page Number
P.a.	Per annum
P.E.	Public Enterprises
P. Es	Public Enterprises
P. P.	Profit Planning
PPC	Profit Planning & Control
Regd.	Registered
r	Correlation Coefficient
Rs.	Rupees
S.D.(†)	Standard Deviation
TH	Thesis
T.U.	Tribhuvan University
U.S.	United States
Vol.	Volume