

**“Role of Managerial Budget for Increasing Efficiency of Public Enterprises” with reference to Nepal Electricity Authority**

**By**

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## DECLARATION

I, hereby, declare that the work reported in this thesis entitled **“Role of Managerial Budget for Increasing Efficiency of Public Enterprises”** with reference to Nepal Electricity Authority, submitted to Shanker Dev Campus, 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 my respected teachers **Associate Professor Dr. Kamal Deep Dhakal & Mr. Joginder Goet** of Shanker Dev Campus.

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## **ACKNOWLEDGEMENT**

This study entitled “**Role of Managerial Budget for Increasing Efficiency of Public Enterprises**” with reference to **Nepal Electricity Authority**, is essentially an output of partial requirement for the Master of degree in Business Studies, Tribhuvan University prepared under the supervision of **Associate Professor Dr.Kamal Deep Dhakal & Mr. Joginder Goet** of Shanker Dev Campus.

I have great pleasure to express my gratitude and sincerity to my thesis supervisor **Associate Professor Dr.Kamal Deep Dhakal & Mr. Joginder Goet**, Shanker Dev Campus fro this excellent and helpful guidance and supervision. I shall even remain indebted to him for this valuable direction, useful suggestion and comments during the course of preparing this thesis. Without their help, this work would not be come in this form.

My special thanks go to the family member of Nepal Electricity Authority for giving necessary information and suggestion during the study period. My sincere appreciation goes to Mr.Ganga Gartoulla, Mr.Tika Gartoulla, Mr.Santosh Bhandari, Diwash Gratoulla and Mrs.Anshu Adhikari for their help and sweet-able suggestion for preparing this work. I am also beholden to my family member for their suggestion and encouragement in every difficult stage of life.

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

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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
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