

**A COMPARATIVE STUDY ON BUDGETARY SYSTEM
AND REVENUE PLANNING IN NEPALESE PUBLIC
UTILITY CONCERNS**

A THESIS

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Submitted To

Office of the Dean

Faculty of Management

Tribhuvan University

**In partial fulfillment of the requirements of the degree of
Master of Business Studies [MBS]**

New Baneshwor, Kathmandu

November, 2008

VIVA -VOCE SHEET

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

**“A COMPARATIVE STUDY ON BUDGETARY SYSTEM AND REVENUE
PLANNING IN NEPALESE PUBLIC UTILITY CONCERNS”
(NTC & NEA)**

and found the thesis to be the original work of the student and prepared 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 (MBS).

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RECOMMENDATION

This is to certify that the thesis Submitted by

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**“A COMPARATIVE STUDY ON BUDGETARY SYSTEM AND REVENUE
PLANNING IN NEPALESE PUBLIC UTILITY CONCERNS”**

(NTC & NEA)

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**A COMPARATIVE STUDY ON BUDGETARY SYSTEM AND REVENUE PLANNING IN NEPALESE PUBLIC UTILITY CONCERNS (NTC & NEA)**”, submitted to Nepal Commerce Campus, Faculty of Management, T.U., is my original work done in the form of partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision of **Mr, Keshav Nath Wagle**, Lecturer of Nepal Commerce Campus.

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ACKNOWLEDGEMENTS

This is really an appreciable curriculum of T.U. because it helps the students to express their theoretical concept gained during the study period into the practical field. So, being concerned to thesis, I have also got a chance to express my theoretical concept gained from class and library study into this practical field. The present study “**A Comparative Study on Budgetary System and Revenue Planning in Nepalese Public Utility Concerns (NTC and NEA)**” has been prepared for the partial fulfillment of the requirement for Master Degree in Business Studies.

I'm extremely grateful to **Dr. Bihari Binod Pokharel**; Chairperson of Research Department of Nepal Commerce Campus for his valuable inspiration, inducement and guidance throughout the work and I am very much grateful to my respected teacher **Mr. Keshab Nath Wagle** whose proper guidance and direction made it possible to complete this thesis.

I would also like to express my gratitude to all other members of Nepal Commerce Campus, especially, staffs from MBS department, and library. I am grateful to all the staffs of NTC and NEA who provided me with necessary document, and information during the study period.

I am indebted to my elder brothers Parashuram Paudyal and Mahabir Paudyal whose regular inspiration and continuous contributions are the secrets of my success. I'm grateful to my friends Pradhumna Neupane and Ramesh Baral for their motivational effort and support even though they have very busy hours.

Lastly, I don't want to state that this research report is complete and perfectly satisfactory. There may be various limitations and the constraint of time and resources. I'm alone responsible for all those.

Chhabi Prasad Paudyal
September, 2008
Kathmandu.

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ABBREVIATIONS

A.D.	=	Anno Domini(Abbreviation of Christian era)
AGM	=	Annual General Meeting
AM	=	Arithmetic Mean
ARR	=	Average Rate of Return
BEP	=	Break Even Point
B.S.	=	Bikram Sambat (Abbreviation of Bikram Era)
C.C	=	Simple Coefficient of Correlation
CDMA	=	Code Division Multiple Access
CFAT	=	Cash flow after tax
CV	=	Coefficient of Variation
CVP	=	Cost Volume Profit
d.f.	=	Degree of Freedom
e.g.	=	Example
e.t.c	=	Etcetra
EC	=	Economic Cash flow
EOQ	=	Economic Order Quantity
FY	=	Fiscal Year
GOVT	=	Government
GSM	=	Global System Mobile
GW	=	Giga Watt
HPP	=	Herbal Production and Processing
i.e.	=	That is
IO	=	Initial Investment
ISD	=	International Subscriber Dialing
ITC	=	International Telecommunication
K	=	Cost of Capital
KW	=	Kilo watt
Ltd.	=	Limited
MBS	=	Masters of Business Studies
MBO	=	Management by Objectives

MW	=	Mega watt
NEA	=	Nepal Electricity Authority
No.	=	Number
NPV	=	Net Present Value
NTC	=	Nepal Telecom
NWSC	=	Nepal Water Supply Corporation
PBP	=	Payback Period
PE	=	Probable Error
PE	=	Public Enterprise
PI	=	Profitability Index
PEs	=	Public Enterprises
PPC	=	Profit Planning and Control
PSTN	=	Public Switched Telephone Network
P/V	=	Profit Volume
Pvt.	=	Private
r	=	Simple Coefficient of Correlation
RDL	=	Royal Drugs Ltd
Rs.	=	Rupees
SDC	=	Shankardev Campus
SD	=	Standard Deviation
SE	=	Standard Error
SP	=	Sky Phone
STD	=	Subscriber Trunk Dialing
TFC	=	Total Fixed Cost
TPV	=	Total Present Value
T.U	=	Tribhuvan University
TVC	=	Total Variable Cost