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## CAPITLA BUDGETING IN ULTRATECH CEMENT WITH SPECIAL REFERENCE TO ANANTAPURAMU DISTRICT

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**DOI: 10.5958/2279-0667.2024.00003.8**

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### ABSTRACT

*Capital budgeting is long term planning for making and financing proposed capital outlays. They have long term and significant effect on profitability of the concern.*

*Capital investment decision is not easily reversible without much financial loss to the firm. But it may promise better future earnings in such cases it may be preferred to increase future earnings. The payback period of the GT TEXT facilities is positive 4.58. The investment recovered in fourth year. The payback period of the capacity of the turbines is 3.39. The investment in third year The NPV of capacity of the steam turbines project is in positive 805.74. Long term investment once made cannot be reversed without significance loss of invested capital. The investment becomes sunk and mistakes rather than being readily rectified must often be born until the firm can be withdrawn through depreciation charges.*

**KEYWORDS:** *Involves, Decision, Acceptance, Obtained.*

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