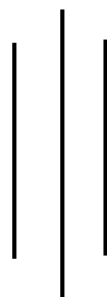


**A Comparative Study on Sales  
And Revenue Collection  
Of  
Nepal Electricity Authority, Jhapa.**



**Submitted By:**

**Dilli Ram Adhikari**

Post Graduate Campus

Tribhuvan University

TU Regd. No. 7-2-2002-616-2001

**A Thesis Submitted to:**

Office of the Dean

Faculty of Management

Tribhuvan University

Kathmandu, Nepal

In partial fulfillment of the requirements of the degree of  
Masters in Business Studies (M.B.S.)

Biratnagar

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**TRIBHUVAN UNIVERSITY  
POST GRADUATE CAMPUS  
BIRATHAGAR  
NEPAL**

Tel No: 021-522204  
021-526327

.....  
Ref No: .....

***RECOMMENDATION***

**This is to certify that the thesis:**

*Submitted by*

**Dilli Ram Adhikari**

Post Graduate Campus

Tribhuwan University

TU Regd. No. 7-2-2002-616-2001

*Entitled*

**A COMPARATIVE STUDY ON SALES AND REVENUE  
COLLECTION  
OF  
NEPAL ELECTRICITY AUTHORITY, JHAPA**

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

**Supervisor**

.....

(Prof./Dr. Yadav Raj Koirala)

**Head of Department**

.....

(Prof./Dr. Khagendra Pd. Acharary)

**Campus Chief**

.....

(Prof.. Harihar Bhandari)

Date: .....



**TRIBHUVAN UNIVERSITY  
POST GRADUATE CAMPUS  
BIRATHAGAR  
NEPAL**

Tel No: 021-522204  
021-522204

Ref No: .....

**VIVA VOCE SHEET**

We have conducted the viva-voce examination of the thesis presented by  
**Dilli Ram Adhikari**

Entitled

**A COMPARATIVE STUDY ON SALES AND REVENUE  
COLLECTION  
OF  
NEPAL ELECTRICITY AUTHORITY, JHAPA**

And found the thesis to be the original work of the student 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-Voce Committee**

Chairperson, Research Committee:

(.....) .....

Member (Thesis Supervisor):

(Prof./Dr. Yadav Raj Koirala) .....

Member (External Expert):

(.....) .....

Date: .....

## DECLARATION

I hereby declare that the thesis entitled “**A Comparative study on sales and Revenue Collection of Jhapa**”. Bitted to post-Graduate campus, faculty of management, Tribhuvan University is my work. Which is prepared as the partial fulfillment of requirement of the Master Degree of Business Studies (MBS) under the supervision of requirement of Prof. Yadav Raj Koirala of post Graduate Campus, Tribhuvan University.

---

Dilli Ram Adhikari  
PG Campus.

Date: .....

## ACKNOWLEDGEMENT

The research study entitled “**A Comparative study on sales and Revenue Collection of Jhapa**”. Is a master’s Degree Thesis prepared as a partial fulfillment of the requirement for the Masters in Business Studies under Tribhuvan University of Nepal. It aims to analyze the performance and related variables in the above mentioned organization as well as to suggest recommendations from the findings of the study.

I would like to express my sincere gratitude to my thesis supervisor Prof. Yadav Raj Koirala for his continuous support to give proper direction to the research. I would also like to extend my special thanks to Prof. Khagendra Prasad Acharya (Chairperson of Research Committee) Mr. Harihar Bhandari (Campus Chief kind cooperation and guidance.)

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I would like to thank the staff of Post Graduate Campus Library, Biratnagar for providing necessary information and materials for this thesis and I am pretty sure that, this task would not have completed if I had not received their valuable cooperation.

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---

Dilli Ram Adhikari

PG Campus

Date: .....

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## **List of Abbreviation**

NFA: Nepal Electricity Authority.

MBS: Master of Business Studies.

DR. : Doctorial.

T.U: Tribhuvan University.

ASST: Assistance.

VDC: Village Development Committees.

PES: Public Enterprises

PTC: Power Trading Corporation

NEC: Nepal Electricity Corporation

FY: Fiscal Year

WSSC: Water Supply and Sewerage Corporation

R: Co-efficient correlation

ACP: Average Collection Period

DTR: Debtors

PE: Probable error

PAP: Performance Audit Period

S.N.: Serial Number

WIP: Work-in-Progress

HMG: Nepal Government

MW: Mage Watt

KM: Kilometer