

**A CASE STUDY ON CASH MANAGEMENT IN
NEPAL ELECTRICITY AUTHORITY**

By

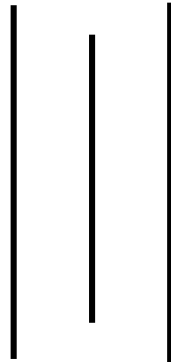
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**A Thesis Submitted to:
Office of the Dean
Faculty of Management
Tribhuvan University**



*In partial fulfillment of the requirement for the degree of
Master of Business Studies (MBS)*

**Kathmandu, Nepal
September 2010**

RECOMMENDATION

This is to certify that the thesis

Submitted by:

AJAYA SHARMA

Entitled:

**A CASE STUDY ON CASH MANAGEMENT IN
NEPAL ELECTRICITY AUTHORITY**

*has been prepared as approved by this Department in the prescribed format of
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VIVA-VOCE SHEET

We have conducted the viva –voce of the thesis presented

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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

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**A Case Study on Cash Management in Nepal Electricity Authority**” submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the degree of Master of Business Studies (MBS) under the supervision of **Associate Professor Achyut Raj Bhattarai** and **Laxman Raj Kandel** of Shanker Dev Campus, T.U.

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ACKNOWLEDGEMENT

I have chosen my thesis topic on “*Cash Management in Nepal Electricity Authority*” amongst the available choices. Its objectives is relatively very limited, however, it basically deals with the cash management practices adapted by NEA and analyzes its liquidity and profitability position.

I have found that preparation of this thesis is a very challenging task, but when I completed it, I have become very much satisfied. This sort of assignment certainly provides us an opportunity to have a practical experience on collecting, processing and analyzing information and finally drawing some conclusion on the chosen subject.

In my endeavor, first of all, I would like to express my cordial thanks to both my thesis Supervisors Associate Professor Achyut Raj Bhattarai and Laxman Raj Kandel of Shanker Dev Campus for guiding and helping me to complete the thesis. I have greatly been influenced from their expertise guidance, inspiration, valuable comments and analyzing and interpretation ability while completing this sincere task.

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ABBREVIATIONS

A/C	:	Account
ADB	:	Asian Development Bank
ARR	:	Average Revenue Rate
C.A	:	Current Assets
C.L	:	Current Liabilities
C.V	:	Coefficient of Variation
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GW	:	Giga Watt
HDI	:	Human Development Index
KW	:	Kilo Watt
MW	:	Mega watt
N	:	Number of Observation
NEA	:	Nepal Electricity Authority
NPAT	:	Net Profit After Tax
P.E	:	Probable Error
PEs	:	Public Enterprises
ROR	:	Rate of Return
SFR	:	Self Financing Ratio