

# Janajyoti Campus

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## Self-Study Report (SSR) 2082 (Updated)

### Annex Volume 4-3

2378-2601

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## Financing Activities

### Cash Inflows

- Issue of shares and debentures at premium or discount
- Raising long-term loans from banks and financial institutions

### Cash Outflows

- Repayment of shares and debentures at premium or discount
- Repayment of long-term loans
- Payment of dividends to shareholders



## Direct vs Indirect Methods

### Direct Method

Creates cash flow statement using actual operating cash receipts and payments. Cash outflows are subtracted from cash inflows to compute cash flows from operating activities.

**Preferred approach** as per Nepal Accounting Standard (NAS-3)

### Indirect Method

Ascertain cash flows from operating activities using net income from the income statement. Net income is adjusted by adding non-cash expenses and subtracting non-cash income.

Also called **net income method**

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## Importance & Benefits



### Cash Budgeting

Helps forecast future cash position and requirements effectively



### Capital Budgeting

Supports purchase of fixed assets and long-term investment decisions



### Timely Payments

Ensures timely payment of expenses, debts, and interest



### Short-Term Planning

Facilitates short-term cash planning and control



### Dividend Decisions

Guides payment of dividends to shareholders



### Liquidity Position

Evaluates ability to meet short-term obligations

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## Key Takeaways

01

### Essential Financial Statement

Required by Nepal Accounting Standard (NAS-3) as integral part of financial statements

02

### Three Activity Types

Operating, investing, and financing activities must be classified separately

03

### Two Calculation Methods

Direct method preferred, indirect method also acceptable for operating activities

04

### Practical Utility

Used for cash budgeting, capital budgeting, liquidity evaluation, and dividend decisions



# Cash Flow Statement

Understanding the lifeblood of business operations through systematic analysis of cash inflows and outflows



## Why Cash Flow Matters

Cash is the lifeblood of any business enterprise. Without cash, a business cannot survive. All claims relating to business are ultimately settled in cash, serving as the central point of all financial decisions.

Cash management is crucial for purchasing materials, paying wages and salaries, generating revenues, expanding operations, developing new products, paying dividends, settling debts, and purchasing fixed assets.



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## Key Objectives



### Track Sources & Uses

Show various sources and uses of cash during the reporting period



### Classify Activities

Separate cash flows by operating, investing, and financing activities



### Explain Movements

Clarify reasons for changes in cash and cash equivalents



### Evaluate Liquidity

Assess ability to meet short-term obligations

## Three Types of Activities



### Operating

Principal revenue-generating activities including purchases, sales, and operating expenses



### Investing

Acquisition and disposal of fixed assets and long-term investments



### Financing

Activities related to owner's equity and borrowings including shares and loans

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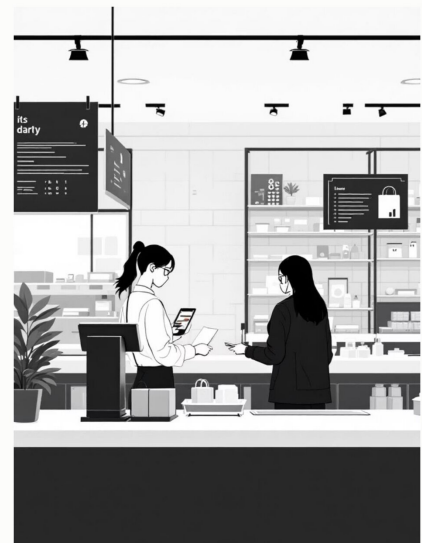
## Operating Activities

### Cash Inflows

- Cash receipts from customers on sales of goods and services
- Cash receipts from fees, commissions, royalties, and other revenues

### Cash Outflows

- Cash payments to suppliers for goods and services
- Cash payments to employees for wages and salaries
- Cash payments for operating expenses
- Income tax payments



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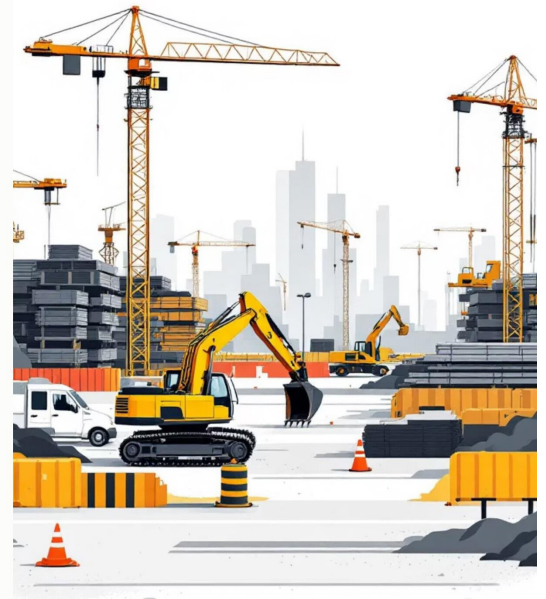
## Investing Activities

### Cash Inflows

- Receipts from disposal of fixed assets and long-term investments
- Repayment of advances and loans made to other parties
- Interest and dividend received from investments

### Cash Outflows

- Payments to acquire fixed assets (plant, machinery, land, buildings)
- Payments to purchase long-term investments
- Advances and loans made to other parties



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## Basic Financial Statements

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## Why Financial Statements Matter



### Communication Tool

Financial statements serve as the language of business, communicating crucial information to stakeholders.



### Decision Making

They provide the foundation for financial and business decisions by revealing profitability, solvency, and cash generation ability.



### Reliability

Prepared with reliability, consistency, and comparability to ensure accurate information for external users.

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## Four Major Financial Statements

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Reports operational results in terms of net profit or loss for a specified period by summarizing revenues and expenses.

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Presents financial position at a particular date, showing assets, liabilities, and stockholders' equity.

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### Statement of Cash Flows

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## Income Statement: Single-Step Format

### Key Characteristics

Groups all revenues and expenses into single subtotals to determine net income in one calculation.

**Formula:** Net income = (Revenues + Gains) – (Expenses + Losses)

### Best For

Small organizations with few line items where simplicity is valued over detailed analysis.

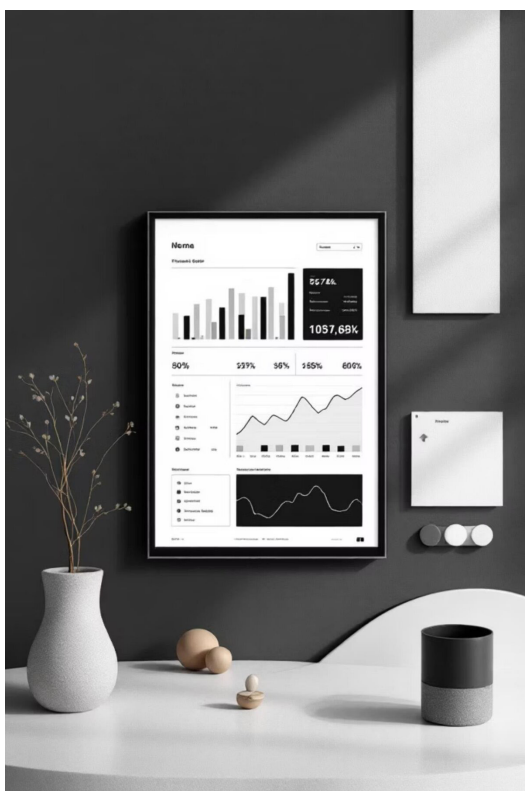
Particulars	Particulars	Particulars	Particulars
Particulars	Particulars	Particulars	Particulars
Donor contributions	50.00	1053.00	25.3.2021
Administrative Services	25.00	402.85	29.2.2021
Manu. Charit. Grants	56.00	104.00	26.3.2021
Donations	24.00	183.00	26.3.2021
Minor expenses	15.00	103.00	26.3.2021
Revenues	64.00	203.00	20.3.2021
Administrative	24.00	24.00	26.3.2021
Parti. - One time (Don)	24.00	215.00	26.3.2021
Boarded Items	24.00	184.00	26.3.2021
Administrative	25.00	203.00	26.3.2021
Minor expenses	26.00	183.00	26.3.2021
Special Income (Profit)	50.00	284.00	26.3.2021
Revenues	25.00	218.00	26.3.2021
Administrative	24.00	425.00	26.3.2021
Parti. - One time (Don)	25.00	103.00	26.3.2021
Administrative	25.00	123.00	26.3.2021
Minor expenses	56.00	163.00	26.3.2021
Revenues	24.00	264.00	26.3.2021
Administrative	24.00	2143.00	24.00
Parti. - One time (Don)	25.00	144.00	26.3.2021
Revenues	50.00	113.00	11.00
Minor expenses	56.00	283.00	24.00
Revenues	20.00	113.00	20.00
Minor expenses			
Net Income		113.00	113.00

### Advantage

Easy to understand what incomes and expenses occurred during the period.

### Limitation

Does not distinguish between operating and non-operating activities, potentially misleading users about performance quality.



## Income Statement: Multi-Step Format

- 1 Revenues  
Sales and other income from operations
- 2 Gross Profit  
Revenues minus cost of goods sold
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Gross profit minus operating expenses
- 4 Net Income  
Final profit after all expenses and taxes

Provides detailed analytical indicators including gross profit, operating income, and income before tax. Best suited for large organizations with many line items requiring comprehensive analysis.

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## Statement of Retained Earnings

### Purpose

Shows the amount distributed to shareholders as dividends and retained in the business for future growth.

### Key Components

- Beginning retained earnings
- Net profit (loss) for the year
- Transfer to reserves
- Dividends declared
- Prior period adjustments
- Ending retained earnings



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Beginning Balance

Prior year's retained earnings carried forward

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Net Profit

After-tax income from income statement

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Appropriations

Reserves and dividends deducted

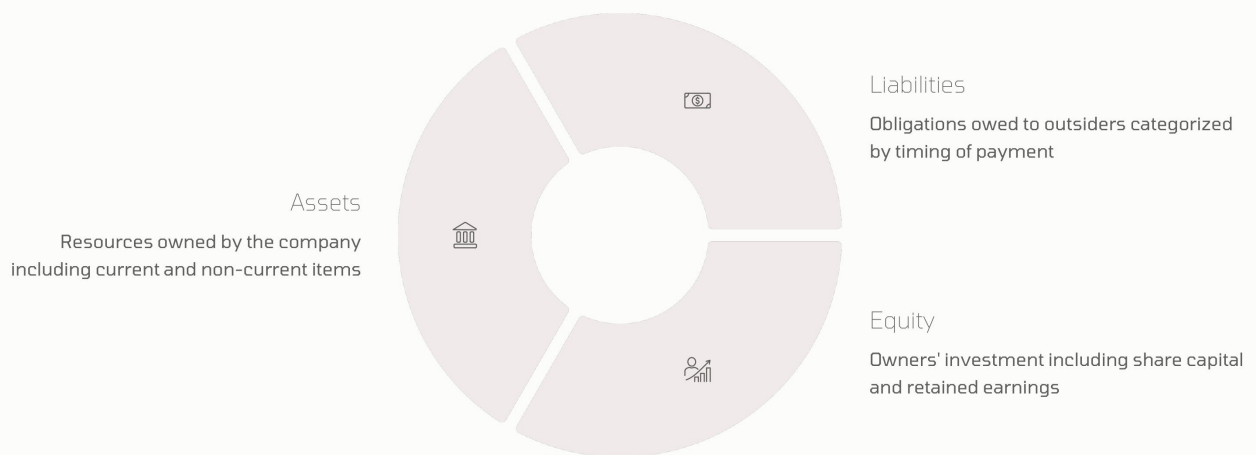
4

Ending Balance

Carried to balance sheet

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## Balance Sheet: The Foundation



**Accounting Equation:**  $Assets = Shareholders' Equity + Liabilities$

The balance sheet provides a snapshot of financial position at a specific date, prepared after retained earnings statement but before cash flow statement.

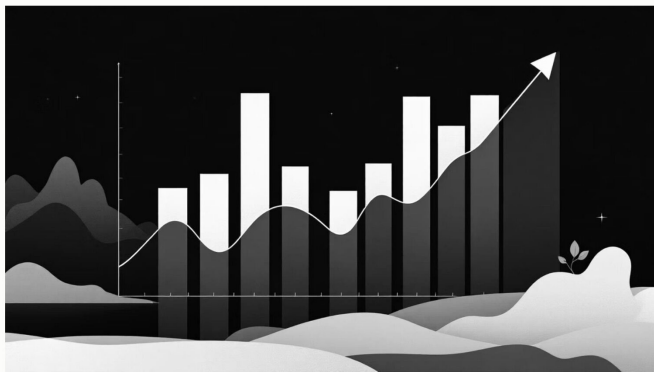
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### Balance Sheet Components

<ul style="list-style-type: none"> <li>• Share capital (equity and preference)</li> <li>• Reserves and surplus</li> <li>• Retained earnings</li> </ul>	Shareholders' Equity
<ul style="list-style-type: none"> <li>• Short-term borrowings</li> <li>• Trade payables</li> <li>• Short-term provisions</li> </ul>	Current Liabilities
<ul style="list-style-type: none"> <li>• Investments and inventories</li> <li>• Trade receivables</li> <li>• Cash and cash equivalents</li> </ul>	Current Assets
<ul style="list-style-type: none"> <li>• Long-term debts and borrowings</li> <li>• Deferred tax liabilities</li> <li>• Long-term provisions</li> </ul>	Non-Current Liabilities
<ul style="list-style-type: none"> <li>• Tangible assets (property, plant, equipment)</li> <li>• Intangible assets (goodwill, patents, trademarks)</li> </ul>	Fixed Assets

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## Statement of Changes in Equity

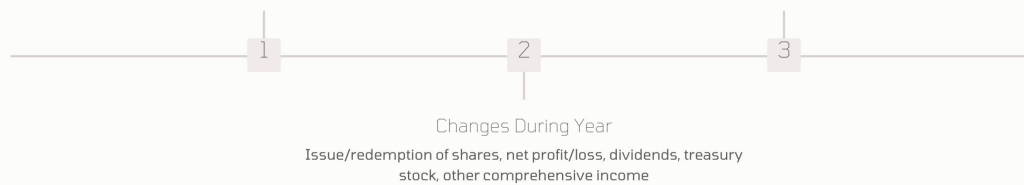


### More Comprehensive

Shows reasons for differences between opening and closing balances of each equity category, reconciling beginning and ending balances.

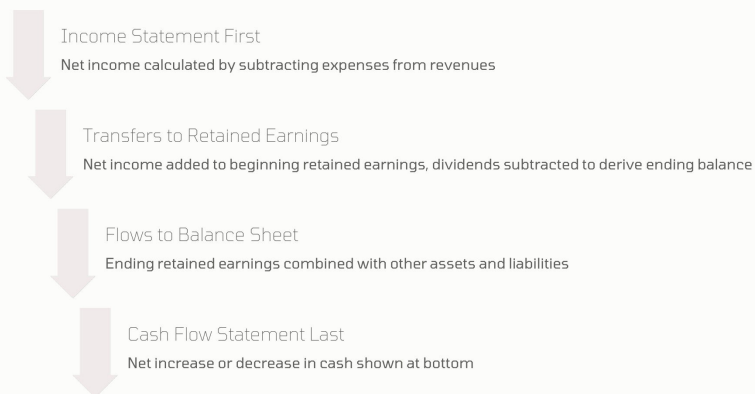
Opening Balance  
Carried from previous year's balance sheet

Closing Balance  
Reflected in current year's balance sheet

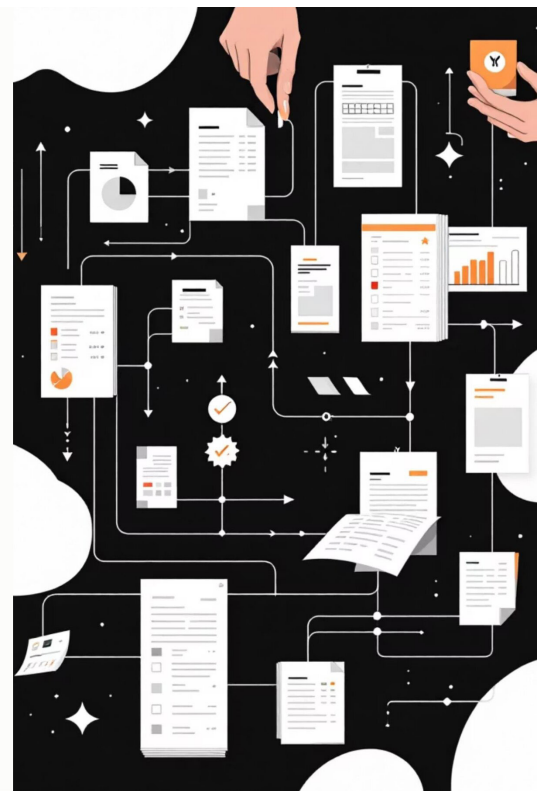


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## Interrelationships Among Statements



**Key Insight:** Understanding these relationships is crucial for comprehensive financial statement analysis throughout accounting studies.



## Basic Financial Statements

Financial statements are the primary means of communicating accounting information to decision makers. They provide a structured representation of a business's financial position, performance, and cash flows for a specific period.





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### Key Characteristics

Groups all revenues and expenses into single subtotals to determine net income in one calculation.

**Formula:** Net income = (Revenues + Gains) – (Expenses + Losses)

### Best For

Small organizations with few line items where simplicity is valued over detailed analysis.

The screenshot shows an income statement for 'Motinesior Releents'. It features a table with four columns: 'Item-Name', 'Revenue', 'System Expenses', and 'Net Income'. The table lists various revenue and expense items, such as 'Donor Contributions', 'Administrative Expenses', 'Program Expenses', and 'Capital Expenses', with their respective monetary values. The final row shows 'Total Income' as 1133.00 and 'Total Expenses' as 1069.00, resulting in a 'Net Income' of 64.00.

Item-Name	Revenue	System Expenses	Net Income
Donor Contributions	50.00	1053.00	253.300
Administrative Expenses	25.00	402.850	293.250
Program Expenses	56.00	1094.00	263.500
Capital Expenses	24.00	1183.00	263.500
Other Expenses	15.00	1053.00	263.500
Revenues	140.00	2053.00	2053.00
Administrative Expenses	24.00	2478.00	253.000
Program Expenses	24.00	2165.00	283.500
Capital Expenses	24.00	1843.00	283.500
Other Expenses	25.00	2053.00	283.500
Net Income	140.00	1863.00	283.500
Capital Expenses	24.00	2343.00	283.500
Revenues	25.00	2198.00	283.500
Administrative Expenses	24.00	4253.00	283.500
Program Expenses	25.00	1023.00	283.500
Capital Expenses	25.00	1223.00	283.500
Administrative Expenses	56.00	1623.00	283.500
Revenues	25.00	2343.00	283.500
Capital Expenses	24.00	2143.00	244.000
Program Expenses	25.00	1443.00	223.000
Administrative Expenses	24.00	1133.00	113.000
Capital Expenses	24.00	283.00	243.000
Revenues	25.00	1133.00	203.000
Capital Expenses	25.00	1133.00	203.000
Total Income	1133.00	1069.00	64.00

### Advantage

Easy to understand what incomes and expenses occurred during the period.

### Limitation

Does not distinguish between operating and non-operating activities, potentially misleading users about performance quality.



## Income Statement: Multi-Step Format

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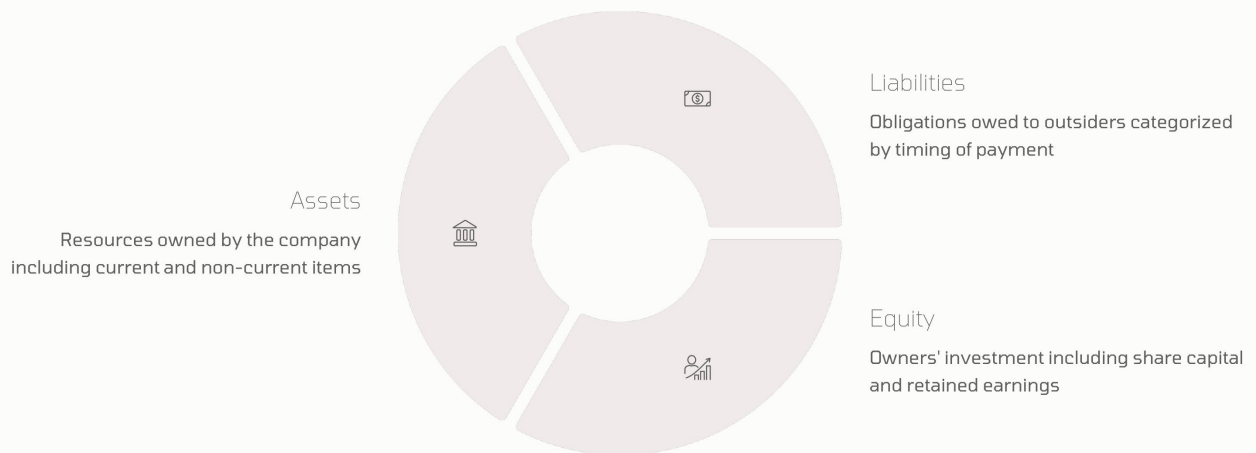
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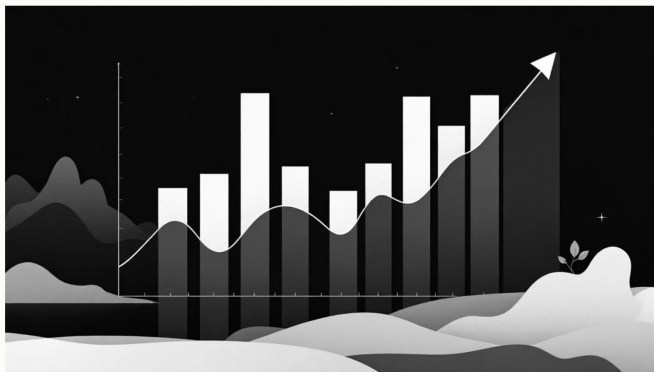
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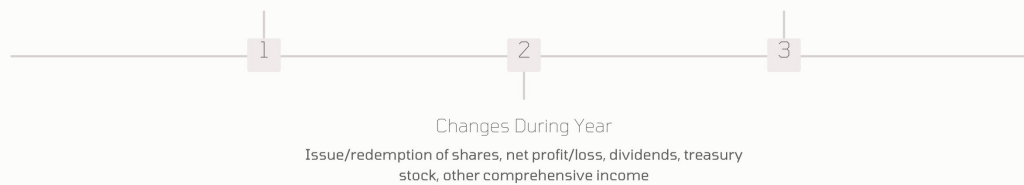


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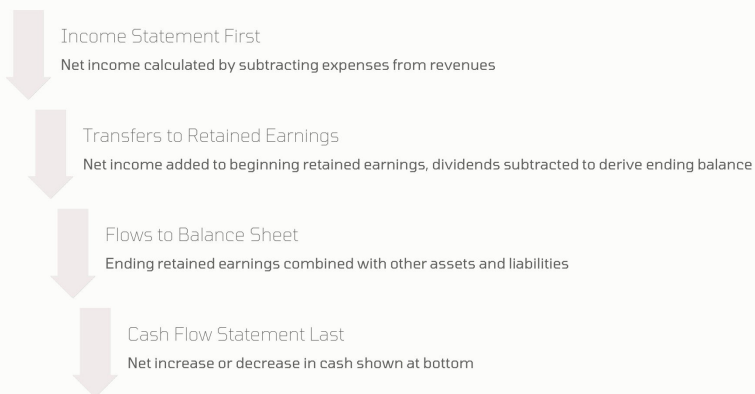
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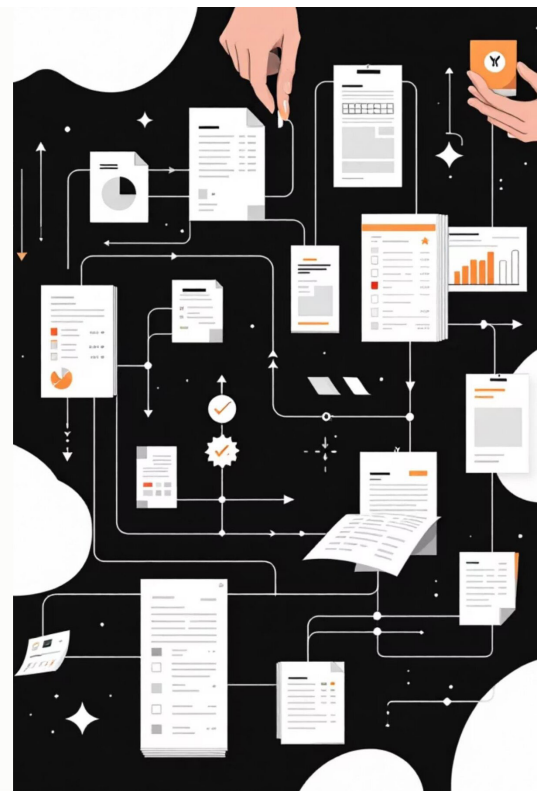


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# MGT 218: Taxation in Nepal

BBS 3rd Year



## Course Overview

### Course Objectives

Provide students with knowledge of general principles and practices of taxation in Nepal. Develop basic skills required to solve practical problems regarding income tax, VAT, and prepare tax returns.

### Key Topics Covered

- Conceptual foundation and tax accounting
- Income from employment and capital gains
- Business and investment income
- VAT and tax collection
- Tax auditing and compliance



## Income from Employment



### Employment Income Definition

Income from remunerative work as an employee. Includes salary, wages, fees, commissions, bonuses, allowances, and perquisites.



### Key Characteristics

Employee-employer relationship, regular remuneration, no risk, employer control over work details, prescribed qualifications required.



### Tax Collection

Taxed through PAYE (Pay As You Earn) withholding system. Employers deduct at specified rates and remit to Inland Revenue Department by 25th of following month.

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## Components of Employment Income

01

### Basic Compensation

Salary, wages, leave pay, overtime, fees, commissions, bonuses, prizes, and gifts related to employment.

02

### Allowances

Dearness, cost of living, rent, entertainment, transportation, fuel, driver, education, medical, clothing, family, and other allowances.

03

### Facilities & Perquisites

Vehicle (0.5% of salary), accommodation (2% of salary), housekeeper, driver, gardener, meals, utilities, and other domestic services.

04

### Special Payments

Retirement contributions, settlement of expenses, payment for employment terms, termination benefits, and interest benefits on loans.



## Allowable Reductions from Taxable Income

1	Retirement Contributions Up to Rs. 300,000 or 1/3 of assessable income or actual (whichever is least). Includes PF + CIT contributions.
2	Life Insurance Premium Up to Rs. 25,000 per annum for investment insurance (life insurance) policies.
3	Health Insurance Premium Up to Rs. 20,000 per annum for health insurance coverage.
4	Donations Up to Rs. 100,000 or 5% of adjusted taxable income (whichever is less). Special categories allow higher limits.
5	Remote Area Exemption Up to Rs. 50,000 depending on remote area classification (A: Rs. 50,000, B: Rs. 40,000, C: Rs. 30,000, D: Rs. 20,000, E: Rs. 10,000).
6	Disabled Individual 50% of basic exemption limit allowed as reduction for disabled taxpayers.

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## Progressive Tax Rates

### For Individuals

Taxable Income	Rate
Up to Rs. 400,000	1%
Next Rs. 100,000	10%
Next Rs. 200,000	20%
Next Rs. 1,300,000	30%
Balance	36%

### For Couples

Taxable Income	Rate
Up to Rs. 450,000	1%
Next Rs. 100,000	10%
Next Rs. 200,000	20%
Next Rs. 1,250,000	30%
Balance	36%

- Special Rates:** Resident women receive 10% rebate on total tax liability. Non-residents taxed at flat 25%. Capital gains on non-business chargeable assets: 10% (individuals), 5% if owned 5+ years.

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## Capital Gains Tax



### Non-Business Chargeable Assets

Land, buildings, and securities. Gains taxed at 10% for individuals. 5% if owned 5+ years. 2.5% for residential buildings owned 5+ years.



### Business Assets

Non-depreciable, non-trading assets used in business. Gains included in business income and taxed at normal rates.



### Calculation Method

Capital Gain = Total Incomings - Total Outgoings. Includes purchase price, improvements, commissions, and disposal costs.



## Income from Investment

### Key Differences from Business

Investment involves passive holding of assets for future returns. Business requires active management and operations. Rental income from single property = investment. Multiple properties with active management = business.

### Chargeable Investment Income

- Dividends, interest, natural resource payments
- Rent, royalties, capital gains
- Insurance gains, retirement payments
- Gifts and compensation related to investment



10%

Standard Rate

For individual capital gains on non-business chargeable assets

5%

Long-term Rate

If asset owned 5+ years

25%

Non-resident Rate

Flat rate for non-resident persons

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## Value Added Tax (VAT)



### Multi-Stage Imposition

Tax levied at each stage of production and distribution. Burden shifts to final consumer through value addition process.



### Zero-Rating

Exports and certain essential goods/services taxed at 0%. Input tax credits fully refundable for zero-rated supplies.



### Eliminates Cascading

Input tax credit system prevents tax-on-tax effect. Only value addition at each stage is taxed, avoiding cumulative burden.

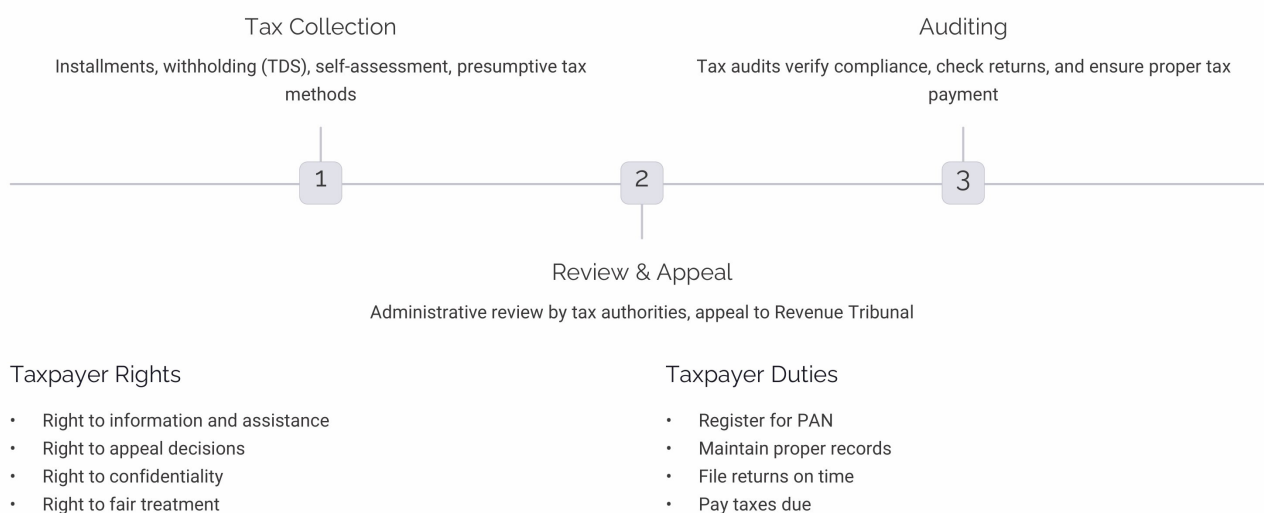


### Accounting Requirements

Maintain purchase book, sales book, and VAT book. Calculate output tax, input tax, and net VAT payable monthly.

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## Tax Compliance Framework



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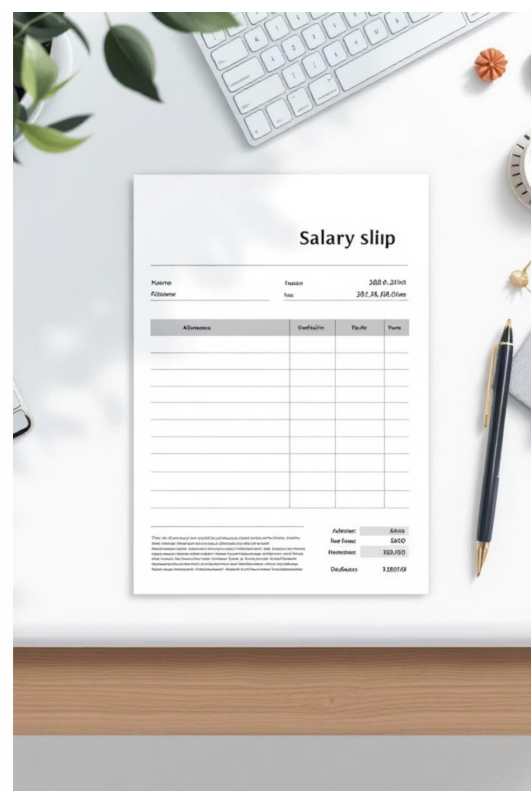
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3	Health Insurance Premium Up to Rs. 20,000 per annum for health insurance coverage.
4	Donations Up to Rs. 100,000 or 5% of adjusted taxable income (whichever is less). Special categories allow higher limits.
5	Remote Area Exemption Up to Rs. 50,000 depending on remote area classification (A: Rs. 50,000, B: Rs. 40,000, C: Rs. 30,000, D: Rs. 20,000, E: Rs. 10,000).
6	Disabled Individual 50% of basic exemption limit allowed as reduction for disabled taxpayers.

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## Progressive Tax Rates

### For Individuals

Taxable Income	Rate
Up to Rs. 400,000	1%
Next Rs. 100,000	10%
Next Rs. 200,000	20%
Next Rs. 1,300,000	30%
Balance	36%

### For Couples

Taxable Income	Rate
Up to Rs. 450,000	1%
Next Rs. 100,000	10%
Next Rs. 200,000	20%
Next Rs. 1,250,000	30%
Balance	36%

- Special Rates:** Resident women receive 10% rebate on total tax liability. Non-residents taxed at flat 25%. Capital gains on non-business chargeable assets: 10% (individuals), 5% if owned 5+ years.

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## Capital Gains Tax



### Non-Business Chargeable Assets

Land, buildings, and securities. Gains taxed at 10% for individuals. 5% if owned 5+ years. 2.5% for residential buildings owned 5+ years.



### Business Assets

Non-depreciable, non-trading assets used in business. Gains included in business income and taxed at normal rates.



### Calculation Method

Capital Gain = Total Incomings - Total Outgoings. Includes purchase price, improvements, commissions, and disposal costs.



## Income from Investment

### Key Differences from Business

Investment involves passive holding of assets for future returns. Business requires active management and operations. Rental income from single property = investment. Multiple properties with active management = business.

### Chargeable Investment Income

- Dividends, interest, natural resource payments
- Rent, royalties, capital gains
- Insurance gains, retirement payments
- Gifts and compensation related to investment



10%

Standard Rate

For individual capital gains on non-business chargeable assets

5%

Long-term Rate

If asset owned 5+ years

25%

Non-resident Rate

Flat rate for non-resident persons

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## Value Added Tax (VAT)



### Multi-Stage Imposition

Tax levied at each stage of production and distribution. Burden shifts to final consumer through value addition process.



### Zero-Rating

Exports and certain essential goods/services taxed at 0%. Input tax credits fully refundable for zero-rated supplies.



### Eliminates Cascading

Input tax credit system prevents tax-on-tax effect. Only value addition at each stage is taxed, avoiding cumulative burden.

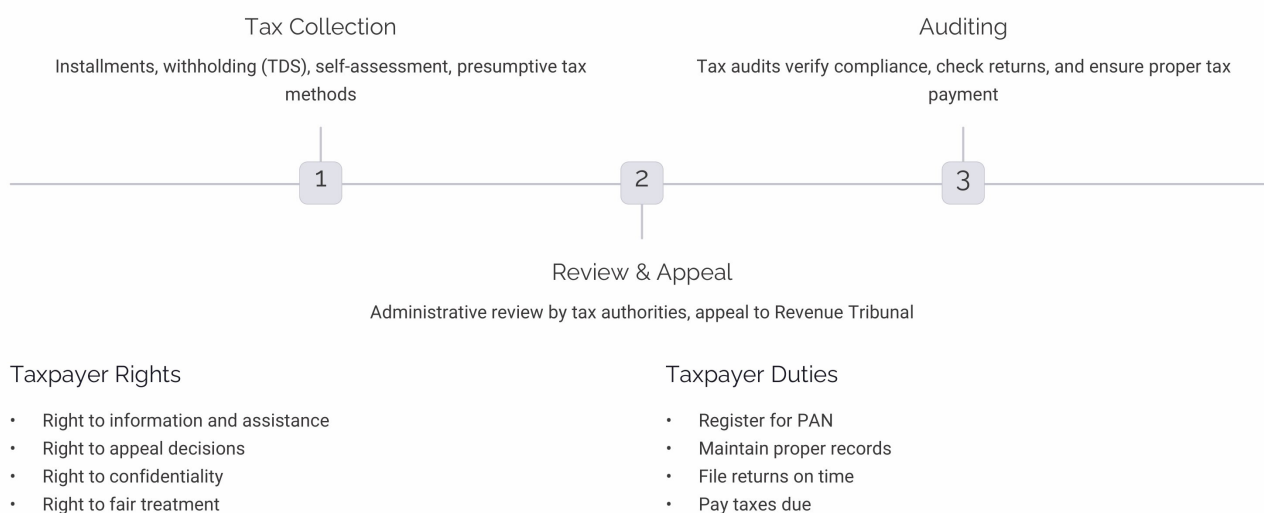


### Accounting Requirements

Maintain purchase book, sales book, and VAT book. Calculate output tax, input tax, and net VAT payable monthly.

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## Tax Compliance Framework



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# Consideration

## CHAPTER 4



## Synopsis

1. Meaning of consideration
2. Need of consideration
3. Kinds of consideration
4. Legal rules regarding consideration
5. Exception to the rule 'No consideration no contract'.

## Meaning of Consideration

Consideration is a technical term used in the sense of 'quid pro quo': i.e. something in return of something. It refers which is of some value in the eye of law. It may be some benefit to one party or some detriment to the another."

In **Currie V. Misa**; it was stated: "A valuable consideration, in the sense of the law, may consist in some right, interest, profit, or benefit accruing to the one party, or some forbearance, detriment, loss, or responsibility given, suffered or undertaken by the other.

**Justice Petterson**, Consideration means something which is of some value in the eye of law. It may be some benefit to the plaintiff or some detriment to the defendant.

## Characteristics of Consideration

1. Consideration consists of some value in the eye of law.
2. It is promise to do or abstain from doing something.
3. It consists either in some benefit to the promiser or some detriment to the promisee.
4. It must necessarily be given in return for the promise.
5. It is not the fulfillment of a condition.
6. It is a return promise by the promisee at the desire of the promisor.

## Need of Consideration

Consideration is an essential and necessary because it reflects a variety of policies and serves a number of functions:

1. Consideration established the value of exchange and the content of promise or the circumstances in which the promise was made on which enforceability of contract may depend.
2. It provides an evidential proof that there was a transaction between the parties and promise was made to do or not to do something.
3. It ensures that the promisor has deliberately decided to enter into a contract and prevents parties accidentally or emotionally binding themselves by their promises.
4. Absence of consideration gives space of doubt that parties have inter into an agreement under pressure, fraud or mistake and hence is no free consent of either party.

## Types of Consideration

The relation of consideration to the promise in respect of time may be classified into three divisions. Hence, a consideration may be executory, i.e. a promise given for a promise; or it may be executed or present, i.e., act or forbearance given for a promise; or past, i.e., an act or forbearance done before the promise. Thus, a consideration may be:

1. Past consideration.
2. Present or executed consideration.
3. Future or executory consideration.

## Past Consideration

When the consideration for a present promise was already given in the past time, i.e., before the date of promise is known as the past consideration. In the case of past consideration, the promise is subsequent to the act, i.e., the act is done before the promise is made and independent of it; they are not in substance part of the same transactions.

The general rule past consideration is no consideration is subject to certain exceptions:

1. If the consideration was given at the request of the promisor.
2. Promise to pay time-barred debt.
3. Negotiable instruments

## Present or Executed Consideration

When the consideration for a present promise is given simultaneously with promise, i.e., at the time of promise, is said to be called as present or executed consideration. The consideration becomes an executed when an act or forbearance is given for a promise at the same time.

A contract arises upon a present or executed consideration when one of the two parties has, either in the act which constitutes an offer or the act which constitutes an acceptance, done all that party is bound to do under the contract leaving an outstanding liability on one side only. If a person offers to do work or provides goods, the contract arises when the work or goods are accepted by the person to whom they are offered, and becomes bound to pay a reasonable price.

## Future or Executory Consideration

When the consideration for a present promise shall move in near future, it is called as future consideration. An executory or future consideration consists of promise to do, forbear or suffer, given in return for a like promise. It is a promise given for a promise. It is a future because the consideration from one party to the other is to pass subsequently to the making of the contract. Simply, in such a case, the consideration for a promise is not given at the time of promise but some promise to do or not to do is given in return of the similar promise to do or not to do in future.

Thus, if A promises to give Rs. 5,000, if B supplies him 50 Kg of Butter within 7 days. In this case, both the parties have made promises that within 7 days B will supply 50 kg of Butter; and A, when it is delivered, will pay Rs. 5,000, thus, the mutual promises.

## Legal Rules Regarding Consideration

1. Consideration must move at the desire of the Promisor
2. It may move from the promisee or any other person
3. It need not be adequate
4. Consideration must be real
5. Performance of an existing duty is not a real consideration.
6. Consideration must not be illegal, immoral or opposed to public policy

## Doctrine of Privity of Contract

As we have already discussed that a contract creates certain rights and duties between the contracting parties. It is a general rule of law that only parties to a contract may sue and be sued on the contract. This rule is known as the doctrine of privity of contract.

Privity of contract, hence, refers the contractual relationship between the parties entered into an agreement to do or abstain from doing something. It is a legal bond or tie between the contracting parties which binds the parties in a common interest to a contract.

A person who has no privity of contract, i.e., stranger to contract cannot sue and be sued.

## Exceptions to the Rule "No Consideration No Contract"

Consideration is necessary for the formation of every simple contract; a promise (unless in a deed) made without consideration is not actionable as a contract. In each case of promise it becomes necessary to asked whether the promisor gets any benefit or the promisee sustains any detriment in respect of the promise. If not, the promise is gratuitous and not binding.

In some cases a promise without consideration be treated as an enforceable and binding upon the parties.

1. Natural love and affection
2. Compensation for past voluntary services
3. Promise to pay time barred debt
4. Promise to subscribe to a charitable organization
5. Completed gift
6. Agency and other contracts



# Thank You

# Law of Contracts

## CHAPTER 2



## Synopsis

1. Meaning, Nature and Functions of Contract
2. Essential Elements of a Valid Contract
3. Difference between a contract and agreement
4. Classification of Contracts
5. Brief introduction to the Civil Code, 2074
6. Summary
7. Test questions
8. Practical Problems

## Meaning of Contract

The agreements creating obligations between the parties if enforceable by law are treated as contracts. The contract in juristic concept consists of two constituent elements, viz; Agreement and Obligation.

**Sir John Salmon:** Contract is an agreement creating and defining obligations between the parties.

**David Walker:** Contract is an agreement between two or more persons intended to create a legal obligations between them and to be legally enforceable.

**Sir Willian Anson:** It is A legally binding agreement made between two or more persons by which rights are acquired by one or more to acts or forbearances on the part of the other or others.

**Civil Code, 2074:** Contract means an agreement, enforceable by law, between two or more parties to do or forbade doing something.

## Meaning of Contract

कानूनद्वारा कार्यान्वयन गर्न सकिने गरी पक्षहरूबीच दायित्व सिर्जना गर्ने सम्झौताहरूलाई **अनुबंध (Contract)** भनिन्छ। विधिशास्त्रीय अवधारणामा अनुबंध दुई प्रमुख तत्वहरूबाट बनेको हुन्छ, अर्थात् **सम्झौता (Agreement)** र **दायित्व (Obligation)**।

**सर जोन साल्मन (Sir John Salmond):**

अनुबंध भनेको पक्षहरूबीच दायित्वहरू सिर्जना गर्ने र परिभाषित गर्ने सम्झौता हो।

**डेभिड वाकर (David Walker):**

अनुबंध भनेको दुई वा दुईभन्दा बढी व्यक्तिहरूबीच गरिएको यस्तो सम्झौता हो, जसको उद्देश्य उनीहरूबीच कानूनी दायित्व सिर्जना गर्नु र कानूनद्वारा कार्यान्वयन योग्य हुनु हो।

**सर विलियम एन्सन (Sir William Anson):**

अनुबंध भनेको दुई वा दुईभन्दा बढी व्यक्तिहरूबीच गरिएको कानूनी रूपमा बाध्यकारी सम्झौता हो, जसद्वारा एक वा एकभन्दा बढी व्यक्तिले अर्को वा अरु व्यक्तिहरूबाट कुनै कार्य गर्न वा नगर्ने अधिकार प्राप्त गर्छन्।

**देवानी संहिता, २०७४ अनुशार:**

करार भन्नाले कानूनद्वारा कार्यान्वयन योग्य, दुई वा दुईभन्दा बढी पक्षहरूबीच कुनै काम गर्ने वा नगर्ने गरिएको सम्झौतालाई जनाउँछ।

## Nature of Contract

1. Contract is an agreement between two or more person on a particular matter or matters.
2. Contract creates legal and binding obligations between the parties.
3. Contract establishes a course of actions between the parties which is to be perform by them.
4. Contract provides certain remedies if things go wrong to the affected party.
5. Contract is recognized and enforceable by law, i.e., contract law.

## Functions of Contract

1. Contract normally establish the value of the exchange or transaction.
2. Contract lays down the respective responsibilities of the parties and the standard of performance to be expected of them.
3. Contract enables the economic risks involved in the transactions.
4. Contract provides remedies to the affected party if promise is not fulfilled.
5. Contract, in effect is the instrument by which the separate and conflicting interests of the participants can be reconciled and brought in to a common goal.

## Essential Elements of A Valid Contract

1. Two parties
2. Offer and Acceptance
3. Intention to create legal relationship
4. Meeting of minds or consensus-ad-idem
5. Consideration
6. Free consent
7. Contractual capacity of the parties
8. Legality of object
9. Not expressly declare void
10. Possibility to perform
11. Certainty and clarity
12. Legal formalities

## Types of Contract

1. On the basis of enforceability contracts
  - a. Valid contract
  - b. Void contract
  - c. Voidable contract
  - d. Unenforceable contract
  - e. Illegal contract
2. On the basis of formation contracts
  - a. Express contract
  - b. Implied contract
  - c. Quasi contract
3. On the basis of existing duty under a contract
  - a. Unilateral contract
  - b. Bilateral contract
4. On the basis of performance of contracts
  - a. Executed contract
  - b. Executory contract
5. On the basis of future contingency of contracts
  - a. Simple contract
  - b. Contingent contract

## Difference Between Contract and Agreement

	Agreement	Contract
Basis		
Meaning	An agreement is a mutual understanding between two or more parties.	A contract is an agreement that is legally enforceable by law.
Legal enforceability	An agreement may or may not be enforceable by law.	A contract is always enforceable by law.
Legal obligation	An agreement may or may not create legal obligations.	A contract always creates legal obligations between the parties.
Scope	Agreement is wider in scope.	Contract is narrower in scope.
Consideration	Consideration may or may not be present.	Consideration is essential (except in some special cases).
Legal validity	An agreement may be social, moral, or legal in nature.	A contract must fulfill all legal requirements.
Relationship	All contracts are agreements.	All agreements are not contracts.
Example	Agreement to go for a picnic.	Agreement to sell goods for money.

## The Civil Code, 2074: A Brief Introduction

The reasons for the development of contract law in England and central Europe do have meaning for us. The Nepalese legal system in its history and still in the present time have influenced by the Hindu philosophy and rules. The *Sruties* and *Smrities* of different 'Munies like *Narad*, *Yanjibalkya*, *Manu*, etc. have enlisted the various provisions relating to the contract and obligations of the contracting parties. Customs and usages depended upon Hindu religion were the main laws to deal the contractual relations. But lack of certainty, generality and efficiency of those rules, the government of Nepal in the time of RANA reign, at the first time *Muluki Ain*, 1910 was introduced where few provisions were made for contracts. The 'Ain' was repealed and new *Muluki Ain*, 2020 was introduced with provisions for contract. Until 2023, we did not have a separate law for contracts and this necessity was fulfilled in the year of 2023 by enacting the Contract Act, 2023 by the parliament. This contract law also was not effective and sufficient to deal the problems. The provisional insufficiency, principle defects and traditional approaches of the Act led to necessity of another contract law which was complete in the year of 2056, where the Contract Act, 2023 replaced and the contract Act, 2056 enforced. While drafting a unified Civil Code, the provision of a contract laws are codified under the Civil Code, 2074 and the Contract Act, 2056 has been repealed. The Civil Code, 2074 fromally known as *Muliki Devani Samhita*, 2074 and its English translation the National Civil Code, 2074, has incorporated the modern and developed principles of contracts enshrined in English laws and Indian laws. Chapter 5 of the Code has provided the provision of law of contracts and other types of liability. For our convenience, in this book, the *Muliki Devani Samhita*, 2074 has been stated as the Civil Code, 2074.

## Major Provisions of the Civil Code

The major provisions of the Civil Code, 2074 relating to contract law can be stated as follows:

1. Definition
2. Contractual capacity
3. Autonomous of parties
4. Offer and acceptance
5. Contingent contract
6. Void and voidable contracts
7. Specific contracts
8. Performance of contract
9. Breach of contract and remedies
10. Limitations



# Thank You

# Offer and Acceptance

## CHAPTER 3



## Synopsis

1. Meaning of offer
2. Rules regarding offer
3. Meaning of acceptance
4. Rules regarding acceptance
5. Communication of offer, acceptance and revocation
6. Termination or lapse of offer

## The Offer

Offer is an expression of willingness by one to another to do or not to do something with an intention to enter into a contract by obtaining assent from the another. It is the first step to enter into a contract.

**Anson:** An offer is an intimation, by words or conduct, of a willingness to enter into a legally binding contract, and which in its terms expressly or impliedly indicates that it is become binding on the offeror as soon as it has been accepted by an act, forbearance or return promise on the part of the person to whom it is addressed.

**Civil Code, 2074:** "Offer means an offer proposed by one person to another person to do or abstaining from doing something with an intention of obtaining the assent of that other."

## Characteristics of Offer

The characteristics of offer are as follows:

- i. Offer is an obvious expression of offeror's intention to be bound by it.
- ii. It relates to do something or abstain from doing something.
- iii. It is made with a view to obtaining the assent of the offeree to such act or abstinence.
- iv. It can be made by express words, written or spoken or by the conduct of the parties or the circumstances of the case.
- v. It may be of general or specific.
- vi. It becomes a promise when it is accepted by the offeree.
- vii. It must be communicated to the offeree.

## Rules Regarding Offer

1. An offer must be one capable of creating legal relations
2. The terms of an offer must be definite, unambiguous and certain
3. An invitation to make an offer is not an offer
4. A statement of the lowest price; or providing information is not an offer.
6. Every offer must be communicated.
7. Offer must be made with a view to obtaining the assent.
8. Offer can be made with terms limiting or excluding liability of the offeror

## Meaning of Acceptance

Acceptance is an assent or expression of willingness given by the offeree to be bound by the terms of offer with a view of entering into a contract.

**Anson:** Acceptance of an offer is the expression by words or conducts, of assent to the terms of the offer in the manner prescribed or indicated by the offeror.

**Civil Code:** Acceptance is an assent given by the offeree in the same sense as the offeror has intended".

## Characteristics of Acceptance

Characteristics of acceptance can be stated as follows, numerically:

1. Acceptance is an expression of willingness to be bound by the terms of offer.
2. It shows the consent of the offeree to do or abstain from doing something.
3. It is given with an intention to enter into a contract.
4. It may be express or implied.
5. It is a communicated acceptance.
6. It concludes the contract between the parties.
7. It is made by the offeree to whom the offer is made.
8. It is given in the manner as prescribed or indicated by the offeror.

## Rules Regarding Acceptance

1. The acceptance must be absolute and must correspond with the terms of the offer
2. Acceptance must be communicated to the offeror in general.
3. It must be according to the mode prescribed or usual and reasonable mode.
4. Offeree must have knowledge of offer.
5. Acceptance must be given within a reasonable time.
6. Acceptance cannot be implied from silence or inaction.
7. Acceptance must given by the offeree only.
8. Acceptance must be give before the offer lapses or terminates.

## Communication of Offer, Acceptance and Revocation

Where the parties are not in face to face and the parties have used postal communication, there may arise a question regarding the time of communication of offer, acceptance or their revocation.

### **Communication of Offer**

The communication of an offer is complete when it comes to the knowledge of the person to whom it is made.

### **Communication of Acceptance**

The communication of an acceptance is complete an against the offeror when he receives it and; as against the acceptor when it comes to the knowledge of the offeror.

## Communication of Offer, Acceptance and Revocation Cont.

### **Revocation of Offer**

Offeror, by giving notice, shall revoke his offer at any time before its acceptance. But if the offeree, before the knowledge of revocation of offer, gives his acceptance and the offeror receives the same, the offer cannot be revoked.

### **Revocation of Acceptance**

The offeree, by giving notice, shall revoke his acceptance. But it shall not be revoked if the offeror receives the notice of acceptance before the communication of revocation of acceptance.

## Terminations or Lapse of Offer

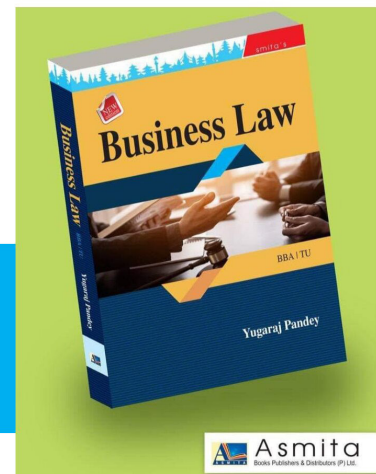
1. By revocation of Offer
2. By lapse of time for acceptance
3. By death or Insanity of the offeror.
4. By death or insanity of the offeree.
5. By making counter offer.
6. By nonfulfillment by the offeree of a condition precedent to acceptance.
7. By not being accepted in the mode prescribed.
8. By Operation of Law.



# Thank You

# Introduction

## CHAPTER 1



## Synopsis

1. Meaning of law
2. Characteristics of law
3. Classification of law
4. Source of law
5. Business law
  - a. Meaning of business law
  - b. Importance of business law
  - c. Nature or characteristics of Nepalese business law
6. Source of Nepalese business law

## Meaning of Law

In general, law is defined as a rule which regulates the human actions. It is, in fact, a rule or set a principles developed in a society and recognized by the state in the administration of justice which is backed by some sort of punishment.

कानून भनेको समाजमा मानिसका कार्य र व्यवहारलाई नियमन गर्ने नियम हो। यी नियमहरू समाजमा विकास भएका हुन्छन् र राज्यद्वारा मान्यता प्राप्त हुन्छन्। कानूनको पालना गराउन न्याय प्रशासनको व्यवस्था गरिन्छ र उल्लङ्घन गर्ने व्यक्तिलाई सजाय दिइन्छ। यसले समाजमा शान्ति, अनुशासन र न्याय कायम गर्ने मद्दत गर्छ।

### बुँदागत व्याख्या

- कानून मानव व्यवहारलाई नियमन गर्ने नियम हो।
- यो समाजमा विकास भई राज्यद्वारा मान्यता प्राप्त हुन्छ।
- कानून न्याय प्रशासनसँग सम्बन्धित हुन्छ।
- नियम उल्लङ्घन गरे सजायको व्यवस्था हुन्छ।
- समाजमा शान्ति र सुव्यवस्था कायम गर्नु कानूनको उद्देश्य हो।

## Characteristics of Law

The nature or characteristics of law can be stated as follows:

1. Law consists of a rule.
2. It is a rule of the external rational human beings.
3. It is developed, issued or enacted by state.
4. It is enforced by state in the administration of justice.
5. It is backed by sanction or punishment.
6. It treats all persons in the same situation equally.
7. It regulates human actions by three ways, i.e., Prohibitory, Mandatory and Promissory.
8. It is pervasive in nature.
9. The function of law is to keep peace by maintaining law and order situation.
10. The aim of law is justice.

## Classification of Law

1. On the basis of Territorial Limits
  - a. National law
  - b. International law
2. On the basis of Nature of Law
  - a. Substantive law
  - b. Procedural law
3. On the basis of Subject Matter of Law
  - a. Public law
  - b. Private law
4. On the basis of an Individual's Duty towards Society
  - a. Criminal law
  - b. Civil law

## Source of Law

**Binding Source of Law:** It includes

- a. Legislation
- b. Precedent
- c. Customs or usages
- d. Agreements or conventions

**Persuasive Source of Law:** It includes

- a. Decision of foreign courts
- b. Principles of foreign law
- c. Opinion of experts/ Jurist
- d. Text books, journals, periodicals, etc.
- e. Rules of morality and religious books

## Meaning of Business Law

Business law is a branch of civil law or private law which makes certain rules for business transactions. Thus, the law which deals with business activities of people and provides various provisions for commercial world is known as business law.

व्यवसायिक कानून भनेको व्यापार, उद्योग र व्यवसायसँग सम्बन्धित क्रियाकलापलाई नियमन गर्ने कानूनी नियम र सिद्धान्तहरूको समुच्चय हो। यसले व्यवसाय सञ्चालन गर्दा उत्पन्न हुने सम्झौता, लेनदेन, नाफा-नोक्सानी, अधिकार र दायित्वलाई व्यवस्थित गर्छ।

व्यवसायिक कानूनले व्यापारी, उपभोक्ता, कर्मचारी, साझेदार र राज्यबीचको सम्बन्धलाई स्पष्ट बनाउँछ। यसले निष्पक्ष व्यापार, विश्वास, कानूनी सुरक्षा र विवाद समाधानमा सहयोग पुऱ्याउँछ। त्यसैले व्यवसायिक कानून सुरक्षित, अनुशासित र व्यवस्थित व्यापार प्रणालीको आधार हो।

### परीक्षा-केन्द्रित छोटो बुँदा

- व्यवसायसँग सम्बन्धित कानूनलाई व्यवसायिक कानून भनिन्छ।
- व्यापारिक सम्झौता र लेनदेनलाई नियमन गर्छ।
- व्यापारी र उपभोक्ताको अधिकार संरक्षण गर्छ।
- व्यवसायिक विवाद समाधानमा सहयोग गर्छ।
- निष्पक्ष र सुरक्षित व्यापार वातावरण सिर्जना गर्छ।

## Importance of Business Law

1. It provides legitimacy, peace and security
2. It regulates the commercial activities
3. It governs the trade and commerce or business sector
4. It determines punishment and reward
5. It establishes business ethics and social responsibility
6. It protects Industrial Interests
7. It creates the institutions for the betterment of business communities
8. It establishes the dispute resolution system

## Nature or Characteristics of Nepalese Business Law

1. Regulation of business activities
2. State made Law/ Statutory law
3. Backed by punishment
4. Instrumental to control the business sector
5. It is enforced by state
6. It is a component of business environment
7. It is pervasive in nature
8. The aim of business law is industrial peace and justice
9. Impact of common law
10. Strengthening public private partnership

## Source of Nepalese Business Law

1. Legislation
2. Precedent
3. Customs or usages
4. Agreements or conventions
5. Decision of foreign courts
6. The principles of foreign law
7. Opinion of experts/ Jurist
8. Text books, journals, periodicals, etc.
9. Business ethics and morality
10. Religious texts and books
11. Provisions of English law
12. Principles of Indian law



# Thank You

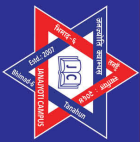












# Janajyoti Campus

Bhimad Municipality-6, Tanahun  
 065-572455  
 janajyotcampus.edu.np  
 janajyotcampusbhimad@gmail.com



# जनज्योति क्याम्पस

त्रिभुवन विश्वविद्यालयबाट सम्बन्धन प्राप्त  
 सिन्धुद, वनहूँ  
 स्था : २०६४



**INTRODUCTION**

Higher education in Nepal is expanding rapidly in response to the ever-increasing aspiration of people for quality higher education. Higher education institutions are being added and students enrolment in higher education institutions is increasing every year. With the increasing number of graduates concerns with quality and relevance of higher education programs and the delivering institutions are also growing particularly in view of employability of the graduates and/or their capacity for self-initiatives/entrepreneurships to generate employment. A substantive number of students are going abroad for higher education seeking better quality and relevance. Janajyoti Campus (JC) was established with the active participation of local community including academicians, politicians, intellectuals, social workers, journalists, parents and students of this local community.

**MESSAGE OF CHAIRMAN**

It is our great pleasure to recognize Janajyoti Campus as qualitative and well-known institute in south-west part of Tanahun district and center of Bhimad, Rising, Ghiring and Myrgele municipalities. It is also transit point of Nawalpur, Syanja and Palpa districts. We would like to welcome to all students who are hoping higher qualitative education in this institution. Our community, organizations and all belongings have positive responses towards the institution. All committees, sub-committees, administration, faculties, students' circles and staff are fully devoted for the development of campus.

We welcome your prudent decision for joining this institution where you will be going to be a part of a vibrant learning community which is well known for its high quality education and its excellent student support activities. We are proud of our students, teaching faculties and management committee as well as our academicians and social activists for encouraging developing the institution.



**CAMPUS CHIEF MESSAGE**

Dear well-wishers,  
It is a great pleasure for me to extend my warm gratitude to all concerned personalities and institutions that made the heart-and-soul effort to develop and upgrade Janajyoti Campus as one of the pioneer institution in the Gandaki province of Nepal and I am really proud to share with you that Janajyoti Campus has been approved LOI by University Grant Commission, Nepal, and we are completely devoted for preparation of SSR.

It stands with a vision to be developed as a model institute making a center of academic excellence for meeting the emerging challenges of modernization and globalization

With its committed management team, qualified teachers, honest working staff and hardworking and generous local people, the campus is now firmly established as an unquestioned center of academic excellence.

Janajyoti Campus does not have a heroic beginning. It started its journey as a humble traveler. Its academic journey began from the small building of the now Janajyoti Secondary School with a few students. Slowly, with the tireless effort of the then academicians, the campus gradually graduated from one level of academic pursuit to another. As a result, Janajyoti Campus has now become a synonym for the hub of creativity and growing intellectually.

As a campus chief, I would convey all the prospective students, guardians and the entire stakeholders to be assured on achieving a quality education in a sound and peaceful academic environment with affordable fee.  
Thanks!



**FEATURES**

- Higher education in rural area in centre of Tanahun as well as others neighboring districts.
- The Campus has five years strategic plan and the institution is guided by that plan.
- Bachelor's Degree Classes are running in education and management programs.
- Campus is in the process of continuous improvement which brings positive change in the institution.
- 3-5% students get scholarship facility annually.
- Faculty members are dedicated in their duties.
- Teaching and non-teaching staff are made full timers.
- All stakeholders are actively working for the campus improvement plan.
- The campus has peaceful environment.
- Extra-Curricular activities are conducted to support students' personality development.
- Promotional activities are conducted so the campus image and prestige in the community is positive.
- New teaching learning methodologies have been introduced.
- Job description of all sections and administrative personals is developed and implemented which is linked with performance evaluation.
- Great public supports with thousands of donors and 191 campus assembly members.
- Research, behavioral and personality building centre.

**PROGRAMS**

**BEd**  
English Education  
Nepali Education  
Population Education

**BBS**  
Accounting  
Finance  
Marketing

**EXTRA-CURRICULAR ACTIVITIES**

- Sports
- Culture Programs
- Quiz Contest
- Oratory Program
- Essay/Poetry Contest
- Educational and Industrial Tour
- Health and Sanitation Program
- Awareness Program





**जनज्योति क्याम्पस**  
भिमाद नगरपालिका - ६, तनहुँ, नेपाल

**Janajyoti Campus**  
Bhimad Municipality-6, Tanahun  
065-572455  
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**OUR MOTTO**

Quality Education in rural areas with academic excellences

**OUR VISION**

The campus aspires to be a model institution enabling its students' critical thinking, problems solving, innovation as well as devoted learners contribute to their communities, nation and the world.

**OUR MISSION**

The mission of the campus is to access higher education ensuring research based, students oriented and behavioral personality development with extra-curricular activities.

**MESSAGE OF CHAIRMAN**

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As a campus chief, I would convey all the prospective students, guardians and the entire stakeholders to be assured on achieving a quality education in a sound and peaceful academic environment with affordable fee.

Thanks!

**HIGHLIGHTS**

- Higher education in rural area in centre of Tanahun as well as others neighboring districts.
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- Bachelor's Degree Classes are running in education and management programs.
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- Health and Sanitation Program
- Awareness Program



janajyoticampus.edu.np

वि. रजिष्ट्रेशन सम्बन्धी सूचना | Exam Schedule: Third-Year Regular/Partial 2082

[HR](#) | [EMIS](#) | [Committees](#) | [Campus Members](#) | [Admission-Open](#) | [Link](#) | [Contact](#)



☎ 065-572455 / 9856001455

✉ [janajyoticampusbhimad@gmail.com](mailto:janajyoticampusbhimad@gmail.com)

📍 Bhimad-6, Tanahun, Gandaki Province, Nepal

🕒 6:00 AM - 4:00 PM, Sunday to Friday

Home Page

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Bada Patra

SSR

Notice




WELCOME TO JANAJYOTI CAMPUS

नेपाली समय ०९:०६:५९ पश्चात् वि.सं.२०७२ वैश.२३

भर्ना समूह २०८२ (2025) सालको त्रि.वि. रा

HR | EMIS | Committees | Campus Members | Admission-Open | Link | Contact

 **जनज्योति क्याम्पस**  
**JANAJYOTI CAMPUS**

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janajyotcampusbhimad@gmail.com  
Bhimad-6, Tanahun, Gandaki Province, Nepal  
6:00 AM - 4:00 PM, Sunday to Friday

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शैक्षिक सूत्र २०८२/०८३ का लागि

**B.Ed.**  
English Education  
Local Education  
Distance Education

**BBS**  
Accounting  
Finance  
Marketing

क्याम्पस



WELCOME TO JANAJYOTI CAMPUS

नेपाली समय ०९:०६:०७ मध्याह्न वि सं २०८२ चैत्र २३ सोमवार

नवआगन्तुक विद्यार्थीहरूका लागि

# स्वागत एवम् अभिमुखीकरण कार्यक्रम



आयोजक  
**जनज्योति क्याम्पस**  
भिमाद नगरपालिका-६, तनहुँ

## प्रथम वर्षका विद्यार्थीहरुलाई अभिमुखीकरण

क्याम्पस सञ्चालनका नियमहरु, भर्ना प्रक्रिया, उपस्थिति व्यवस्था र विद्यार्थी सुविधाहरुको पूर्ण मार्गदर्शिका



## क्याम्पस नियमावलीहरु



क्याम्पस विधान

२०८०



सञ्चालन निर्देशिका

२०८१



शिक्षक सेवा सर्त

२०८१



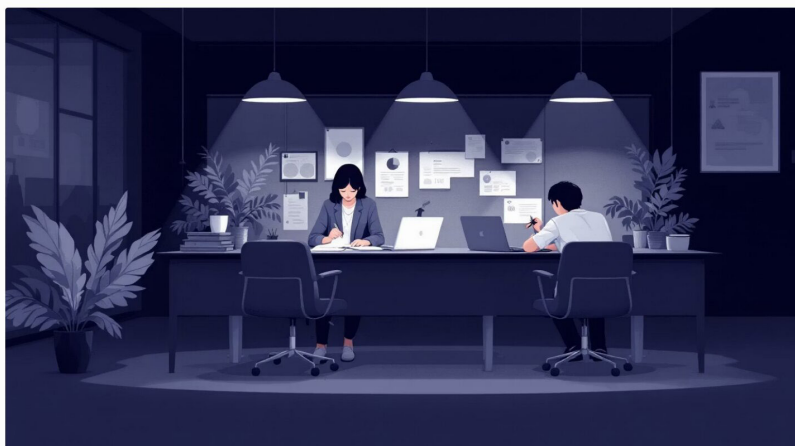
पुस्तकालय नियमावली

२०८१

यी नियमावलीहरुले क्याम्पसको सम्पूर्ण सञ्चालन, शैक्षिक प्रशासन, आर्थिक व्यवस्था, छात्रवृत्ति, पुस्तकालय, विद्यार्थी संघ र मानव संसाधन विकासलाई व्यवस्थित गर्दछन्।

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## विद्यार्थी भर्ना प्रक्रिया



### प्रवेश परीक्षा आवश्यक

क्याम्पसमा प्रवेश परीक्षा लिई मात्र नयाँ विद्यार्थी भर्ना गरिनेछ। आवश्यक कागजातहरू विश्वविद्यालयले तोकिए बमोजिम हुनेछन्।

### सूचना पारदर्शी

भर्नाको लागि तिर्नु पर्ने सबै शुल्कको विवरण सूचनामा खुलाइनेछ। आवेदन फारम अनुसूचीमा व्यवस्था भए बमोजिम हुनेछ।

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## भर्ना प्रक्रियाका चरणहरु

01

### आवेदन दिनुहोस्

तोकिएको आवेदन फारम भरी आवश्यक कागजात सहित आवेदन दिनुपर्नेछ।

02

### जाँचबुझ गर्नुहोस्

क्याम्पस प्रशासनले आवश्यक जाँचबुझ गरिसकेपछि आवश्यक कागजात पुगेका विद्यार्थीको सूची प्रकाशन गरिनेछ।

03

### प्रवेश परीक्षा दिनुहोस्

प्रवेश परीक्षा लिएर मात्र भर्ना गरिनेछ। प्रवेश परीक्षा उत्तीर्ण गरेका विद्यार्थीहरु विश्वविद्यालयको नियमले मान्यता दिएको र क्याम्पसको स्वीकृत विषयसँग मेल खाएको अवस्थामा अन्य विभागमा स्थानान्तरण हुन सक्नेछन्।

04

### विषय छनौट गर्नुहोस्

विद्यार्थीले छनौट गर्ने विषय विद्यार्थी परामर्श एकाइले विद्यार्थीसँग छलफल गरी सिफारिस गरेबमोजिम हुनेछ।

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## अन्तर्राष्ट्रिय विद्यार्थी भर्ना

### शैक्षिक योग्यता

नेपालको शिक्षासँग समकक्षी प्रमाणित भएको शैक्षिक योग्यताको प्रमाणपत्र पेश गर्नुपर्नेछ।

### भर्ना प्रक्रिया

क्याम्पसले तोकेको भर्ना सम्बन्धी प्रक्रिया पूरा गर्नुपर्नेछ।

### भाषा सुविधा

अङ्ग्रेजी भाषामा पठनपाठन गर्ने व्यवस्था मिलाइनेछ।

### सिफारिस पत्र

आवश्यक पर्ने सिफारिस पत्र उपलब्ध गराइनेछ।



## उपस्थिति र नियमितता

### नियमित उपस्थिति आवश्यक

तोकिएको कक्षा र समयमा विद्यार्थी नियमित रूपमा उपस्थित हुनुपर्नेछ। कम उपस्थित हुने विद्यार्थीलाई अन्तिम परीक्षा फर्म भर्न क्याम्पस वाध्य हुने छैन।

### समयमा प्रवेश

विद्यार्थीहरू कक्षा सञ्चालनको निर्धारित घण्टी लाग्नु अगावै क्याम्पसभित्र प्रवेश गरिसकेका हुनुपर्नेछ। निर्धारित समय भन्दा ढिलो आउने विद्यार्थीलाई क्याम्पस प्रवेश गराउन क्याम्पस प्रशासन वाध्य हुने छैन।



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## पोशाक र परिचय पत्र

### निर्धारित पोशाक

विद्यार्थीको पोशाक क्याम्पसले तोके बमोजिम हुनेछ। नियमित विद्यार्थीले क्याम्पसमा उपस्थित हुँदा अनिवार्य रूपमा क्याम्पस पोशाक लगाएको हुनुपर्नेछ।

### परिचय पत्र

क्याम्पस प्रवेशदेखि क्याम्पस भित्र रहँदासम्म सबै विद्यार्थीले अनिवार्य रूपमा आफ्नो परिचय पत्र साथमा राख्नुपर्नेछ। परिचय पत्र एक शैक्षिक वर्षका लागि मात्र जारी गरिनेछ।

### अनुशासन

निर्धारित पोशाक नलगाउने विद्यार्थीलाई क्याम्पस प्रवेशमा रोक लगाइनेछ। क्याम्पसमा होहल्ला गर्ने, अनुशासन भङ्ग गर्ने वा क्याम्पस नियमको उलङ्घन गर्ने विद्यार्थीलाई नियमानुसार कारवाही गरिनेछ।



## पुरस्कार र सम्मान

### शिक्षक कर्मचारी

प्रत्येक वर्ष वार्षिक कार्यसम्पादन मूल्याङ्कनका आधारमा कम्तीमा २ जनालाई पुरस्कार तथा सम्मान पत्र प्रदान गर्न सकिनेछ।



### प्रतियोगिता

विभिन्न प्रतियोगितामा उत्कृष्ट स्थान हासिल गर्ने सहभागीलाई पुरस्कृत गरिनेछ।

### विद्यार्थी

उत्कृष्ट अङ्क प्राप्त गर्ने, प्रतियोगितामा विशेष स्थान हाँसिल गर्ने, क्याम्पसको प्रतिष्ठा बढाउन सहयोग गर्ने विद्यार्थीलाई पुरस्कार प्रदान गरिनेछ।



### प्रशंसा पत्र

पुरस्कार क्याम्पसले निर्धारण गरे बमोजिम नगद, प्रशंसा पत्र, उपहार मध्ये कुनै एक वा सबै हुन सक्नेछ।



### सार्वजनिकरण

उत्कृष्ट विद्यार्थीको फोटो सहितको विवरण विभिन्न माध्यमबाट सार्वजनिक गरिनेछ।

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## छात्रवृत्ति व्यवस्था

### छात्रवृत्ति छनोट समिति

क्याम्पस विधानको नियम नं ३.१४ मा भएको व्यवस्था बमोजिम गठित छात्रवृत्ति छनोट तथा सिफारिस समितिको नेतृत्वमा छात्रवृत्ति वितरणको आवश्यक व्यवस्था मिलाइनेछ।

### छात्रवृत्ति विनियम

छात्रवृत्ति सम्बन्धी व्यवस्था छात्रवृत्ति विनियम बमोजिम हुनेछ।

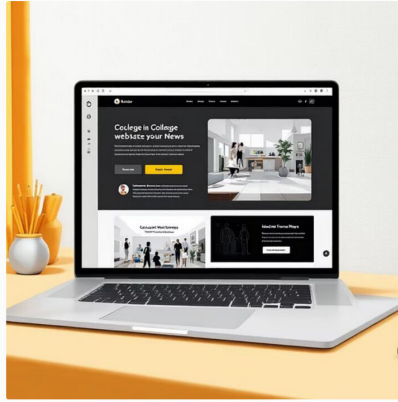


## पारदर्शिता र सूचना प्रवाह



### सूचना पाटी

क्याम्पसका विविध सूचनाहरू क्याम्पस सूचना पाटीमा टाँसिनेछ।



### वेबसाइट

सबै गतिविधिहरू अध्यावधिक गरी वेबसाइट मार्फत प्रवाह गर्नेछ।



### बुलेटिन

प्रत्येक छ महिनामा बुलेटिन मार्फत सूचना प्रवाह गरिनेछ।

क्याम्पसका विभिन्न गतिविधि, प्रगति, समस्या तथा अन्य जानकारीहरू सम्बद्ध सबैको बीचमा पुऱ्याउनु र क्याम्पसका गतिविधि पारदर्शी बनाउन यी विधिहरू अवलम्बन गरिनेछ।

Made with GAMMA







# Janajyoti Campus

Bhimad-6, Tanahun

Unit Examination 2079/080

Faculty : Education

Level/year : Bachelor/1st Year

Subject :

2079/080  
41: 15/11/809  
4/1/1921 4/1/1921 3/1/1921

Full Marks :

Pass marks :

S. N	Roll No.	Name of Student's	Date : 9/2/19	Date : 9/2/19	Date :	Date :	Date :	Date :
			unit :	unit : 90	unit :	unit :	unit :	unit :
			M.O.	M.O. 90	M.O.	M.O.	M.O.	M.O.
1	1	Yashu Maya Thapa		32				
2	2	Phal Maya Ale		52		8		
3	3	Ashma Nepali	93	53	12			
4	4	Sushila Nepali	8	70	10	9		
5	5	Kismat Kumal	9		-			
6	6	Susila Pariyar			-			
7	7	Babita Thapa	98	53/40	-	10		
8	8	Bimala Sigdel	90	53	15			
9	9	Til Maya Thapa		62	-			
10	10	Laxmi Nepali	98	80	17	12	15	
11	11	Shusila Shrestha	99	61	14			
12	12	Anjali Dawadi		72	16	13		
13	13	Nisha Sen Thakuri		74	-			
14	14	Archana Gairhe		83	16			
15	15	Mamata Sen Thakuri			-			
16	16	Subasana Basyal	93	60	18	15	12	
17	17	Buddhi Sara Rana		56	-			
18	18	Asha Sunar	92	70	18	17	16	
19	19	Som Bahadur Basyal			-			
20	20	Mamita B.K			-			
21	21	Anjina Thapa		66	10			
22	22	Ranjana Thapa		60	10	12	15	
23	23	Asmita Rana		62	17	16	15	
24	24	Padama Rana	29	76	18			
25	25	Sarita Nepali			-			
26	26	Arati B.K.		44	14	13		
27	27	Shova B.K.		42	13			
28	28	Puspa Adhikari	2	29	10	12	15	
29	29	Suni Maya Bhujel			-			
30	30	Babita Khanal			-			
31	31	Sagar Gairhe			-			
32	32	Bibash Parajuli			-			
33	33	Gyanu Maya Thapa			-			
34	34	Goma Thapa			-			
35	35	Sarmila Bastakoti			-			
36	36	Gita Thapa			-			
37	37	Sudarshan Sigdel			-			
38	38	Sonam Ale			-			
39	39	Janak Thapa			-			
40	40	Tika Ram Shrestha			-			
41	41	Sandip Khad Thakuri			-			
42	42	Anij Mani Adhikari			-			
43	43	Amrit Thapa			-			
44	44	Binita Poudel			-			
45	45	Amisha Bardewa	8		-			
46	46	Anjali Ghale			-			
47	47	Mamata Pariyar	8	33	10	12		
48	48	Palica Rana		21	-	12		

# Janajyot Campus

Bhimad-6, Tanahun

## Unit Examination 2079/080

Subject : नेपाली शिक्षा ६१०

Full Marks : 25

Pass marks :

Faculty : Education

Level year : Bachelor/1st Year २०७९/१२-

S. N	Roll No.	Name of Student's	Date : 12/7	Date : 12/9	Date : 12/12	Date : 2/1	Date : 2/2	Date :	
			unit :	unit :	unit :	unit :	unit :	unit :	
			M.O.	M.O.	M.O.	M.O.	M.O.	M.O.	
1	2	Phal Maya Ale						45	92
2	3	Ashma Nepali	15	18	20	94	69	98	
3	4	Sushila Nepali	13	96	79		69	98	
4	6	Susila Pariyar				92			
5	15	Mamata Sen Thakuri							
6	16	Subasana Basyal	14	16		99	69	92	
7	17	Buddhi Sara Rana	14	16	77		66		
8	18	Asha Sunar	11	18		96	74	98	
9	19	Som Bahadur Basyal							99
10	20	Mamita B.K	12	15					
11	25	Sarita Nepali				99	45	92	
12	26	Arati B.K.	11	16			58	93	
13	27	Shova B.K.			15				
14	29	Suni Maya Bhujel							
15	30	Babita Khanal							
16	35	Sarmila Bastakoti							
17	45	Amisha Bardewa	12						
18	46	Anjali Ghale	12						
19	47	Mamata Pariyar	8		15	92	55	99	

५४ लाली सा राना

29

# Janajyoti Campus

Bhimad-6, Tanahun

Unit Examination 2079/80 | 89

Subject : ३-११ श्रीमान् विधि

Full Marks : 24

Pass marks 22

Faculty : Education 4<sup>th</sup>  
Level year : Bachelor/3<sup>rd</sup> Year

S. N	Roll No.	Name of Student's	Date : 80/5/10	Date : 6/7	Date : 7/10	Date : 7/23	Date :	Date :
			unit : 1	unit : 2	unit : 4	unit : 5	unit : 6	unit : 7
			M.O.	M.O.	M.O.	M.O.	M.O.	M.O.
1	2	Yam Kumari Rana	12		9	14		90
2	9	Sumitra B.K		10	14	7	8	10
3	21	Durga B.K	14	14	13	10	99	99
4	22	Bindu Poudel			15	7		
5	25	Krishna Bishwokarma						
6	27	Sabina Kathun						
7	29	Aasha B.K.						
8	30	Samjana Sunar			14	10	6	10
9	31	Rabina Kumal						
10	35	Bina Nepali					99	99
11	37	Asmita Subedi	14	12				
12	38	Narsing B.K.						8
13	39	Rita Shrestha	8				90	10
14	44	Renuka Shrestha		12	14		8	90
15	49	Dhanmaya Budhathoki	9	10			8	90

## Janajyoti Campus

Bhimad-6, Tanahun

### Unit Examination 2080/081

Subject : *माध्यमिक शिक्षा नेपाली*  
*माध्यमिक*

Full Marks :

Pass marks : *70*

Faculty : Education  
Level/Year : Bachelor/2nd Year

S.N.	Roll No.	Name of Student's	Date :	Date :	Date :	Date : <i>7/21</i>	Date :	Date :
			unit :	unit :	unit :	unit : <i>6</i>	unit : <i>7</i>	unit : <i>8</i>
			M.O.	M.O.	M.O.	M.O.	M.O.	M.O.
	3	Anisha Thapa						
	4	Rupa Pariyar	<i>9</i>	<i>9</i>	<i>10</i>	<i>7</i>	<i>90</i>	
	9	Bhawana Nepali				<i>8</i>		
	10	Manisha Thapa	<i>8</i>	<i>9</i>	<i>8</i>	<i>4</i>		
	11	Sunam Rana	<i>8</i>	<i>10</i>	<i>8</i>	<i>4</i>	<i>99</i>	<i>93</i>
	12	Rachana B.K.			<i>8</i>	<i>8</i>		
	15	Goma Nepali	<i>10</i>	<i>12</i>	<i>12</i>	<i>5</i>		
	16	Nirmala Thapa	<i>7</i>	<i>7</i>	<i>6</i>	<i>4</i>	<i>8</i>	<i>80</i>
	27	Sabina Lamsal		<i>9</i>	<i>8</i>			
	29	Ashmita Chhetri						<i>90</i>
	31	Pabina Thapa		<i>10</i>	<i>9</i>			

## Janajyoti Campus

Bhimad-6, Tanahun

### Unit Examination 2080/081

Subject : नीपा शिक्षा ४९७

Full Marks : २५

Pass marks : १०

S. No.	Roll No.	Name of Student's	Date :	Date :	Date :	Date :	Date :	Date :
			unit : १	unit :	unit :	unit :	unit :	unit :
			M.O.	M.O.	M.O.	M.O.	M.O.	M.O.
1		Bhagawati Sarki	१४	१३		१२	१२	
2		Tanuja Rana		१३	१३	१३		
3		Rita Ale	१६	१५		१६	१८	
4		Lok Maya Thapa		१०	१३	१६	१५	
5		Man Maya Ale		१२	१२	१५	१५	
6		Bimala Nepali		८	९	११		
7		Go Maya Rana			११	९	१५	
8		Khum Maya B.K.		८			११	
9		Durga Rana						
10		Jamuna Pariyar					१६	

अनिता महाराज

अनिता महाराज

2081								
Bhimad-6, Tanahun								
BBS 1st Year								
MGT 211 : Financial Accounting and Analysis								
Unit Test 2081								
Roll No	Name of the students	Unit 3	Unit 4 and 12	unit 13	unit 15	unit 5	unit 6 and 7	8, 9 10
1	Kanchan Rana Maga	16	18	19	14	20	16	17
2	Binita Poudel	13	16	14	10		12	
5	Shova Thapa	12	14	15	11	18	15	
6	Om Maya Thapa	13	15	15	10	17	15	
7	Lok Maya Thapa	13	13	16	11	18	15	
9	Kiran Giri							
10	Prabha Rana	12	14	15	11	18	15	
11	Sabina Chaudhary	12	14	15	11	18	15	14
12	Bhagawati Shrestha	12	14	15	11	18	15	
13	Bhumika Ojha	12	13	15		18		14
15	Amrit B.K							
16	Dipen Thapa		10	15	9			
17	Salina Thapa	13	15	15	10	17	15	13
18	Barsha Timsena	13	16	15		17	15	
19	Swostika Bhandari		12	13		16		
20	Usari Sunari	12	14	15	11	18	15	
21	Arjun Thapa	8	9	10	7	8		
22	Renuka Karki							
23	Soyana Khatun Miya		14	15		18	15	
24	Bal Krishna Gairhe							
25	Arati Lamsal	12	14	11				
26	Chuna Maya Ale	8	12	10	9	14		
28	Dimpal Ale	12	14	15	11	18		11
29	Sapana Adhikari	12	14	15	11	18		12
30	Anil Nepali	17	16	15	16	18	15	14

31	Nischal Gotame		9					
32	Kamal Shrestha	8	5	10	7	8	3	4
34	Ashika Gairhe			11	10	12	11	
35	Ashmita Basel							
37	Indra Bahadur Guru	8	5	10	7	8	3	4
39	Sujana Mal		16	17	15	15		
40	Sristi BK							
55	Deepa Singh Thakuri							

No. 5.3  
 Rasmita Nepali  
 IEM  
 Date / /  
 Page No.

a) portfolio at risk =  $\frac{\text{Amount of overdue loans}}{\text{Gross amount of loan outstanding}}$   
 For 2021 =  $\frac{21000}{80,000} = 26.25\%$   
 For 2022 =  $\frac{15000}{90,000} = 16.67\%$

$\therefore$  The portfolio at risk for 2021 is 26.25% and 2022 is 16.67%.

b) loan loss ratio =  $\frac{\text{Write of loans}}{\text{Average amount of loan outstanding}}$   
 For 2021 =  $\frac{2000}{75000} = 2.67\%$   
 For 2022 =  $\frac{1000}{85000} = 1.18\%$

$\therefore$  The loan loss ratio for 2021 is 2.67% and 2022 is 1.18%.

c) Average number of active loans per staff =  $\frac{\text{Average outstanding balance}}{\text{Average number of staff}}$   
 For 2021 =  $\frac{75000}{12} = 6250$   
 For 2022 =  $\frac{85000}{15} = 5667$

∴ The average portfolio per staff for 2021 is ₹ 6250 and 2022 is ₹ 5667.

② Average number of active loans per staff =  $\frac{\text{Average number of active borrowers}}{\text{Average number of staff men}}$

For 2021 =  $\frac{1485}{12} = 120$  per staff

For 2022 =  $\frac{1675}{15} = 112$  per staff.

∴ The average number of active loans per staff for 2021 is 120 per staff and 2022 is 112 per staff.

③ Loan disbursed per period per staff =  $\frac{\text{Value of loan disbursed}}{\text{Average number of staff}}$

For 2021 =  $\frac{130,000}{12} = ₹ 10833$

For 2022 =  $\frac{160,000}{15} = ₹ 10667$

∴ The loan disbursed per period per staff for 2021 is ₹ 10833 and 2022 is ₹ 10667.

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Date	/	/
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① Operating expense ratio =  $\frac{\text{Total operating expenses}}{\text{Average loan outstanding}}$

For 2021 =  $\frac{13150}{75000} = 17.47\%$

For 2022 =  $\frac{14300}{85000} = 16.82\%$

∴ The operating expense ratio for 2021 is 17.47% and for 2022 is 16.82%.

② Cost per loan made =  $\frac{\text{Total operating expenses}}{\text{Number of active borrowers}}$

For 2021 =  $\frac{13150}{1550} = \text{B. } 8.45$

For 2022 =  $\frac{14300}{1800} = \text{B. } 7.94$

∴ The cost per loan made for 2021 is B 8.45 and for 2022 is B 7.94

Devyani Thapa

IFMGOOD MORNING  
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5.3.

Solutions:

$$a. \text{ Portfolio at risk} = \frac{\text{Amount of overdue loans}}{\text{Gross amount of loan portfolio}}$$

$$(2021) = \frac{21000}{80,000} = 0.2625 \text{ or } 26.25\%$$

$$(2022) = \frac{15000}{90,000} = 0.1667 \text{ or } 16.67\%$$

$$b. \text{ Loan loss ratio / write-off ratio}$$

$$= \frac{\text{Loan written-off in the period}}{\text{Average loan portfolio o/s}}$$

$$(2021) = \frac{2000}{75000} = 0.0267 \text{ or } 2.67\%$$

$$(2022) = \frac{1000}{85000} = 0.0118 \text{ or } 1.18\%$$

$$c. \text{ Average number of active loans per staff}$$

$$= \frac{\text{Average no. of active borrowers}}{\text{NO. of average staff}}$$

$$(2021) = \frac{1435}{12} = 120$$

$$(2022) = \frac{1675}{15} = 112$$



d.  $\text{Average portfolio per staff} = \frac{\text{Average portfolio o/s}}{\text{Average no. of staff}}$

$$(2021) = \frac{75000}{12} = \text{Rs } 6250.$$

$$(2022) = \frac{85000}{15} = \text{Rs } 5667.$$

e.  $\text{Loan disbursed per period per staff} = \frac{\text{Value of loan disb}^{\text{distributed}}}{\text{Average no. of staff}}$

$$(2021) = \frac{130,000}{12} = \text{Rs } 10,833$$

$$(2022) = \frac{160,000}{15} = \text{Rs } 10667$$

f.  $\text{Operating expense ratio} = \frac{\text{Total operating expn}}{\text{Average loan o/s}}$

$$\text{For } (2021) = \frac{13100}{75000} = 17.47\%$$

$$\text{For } (2022) = \frac{14300}{85000} = 16.82\%$$

g.  $\text{Cost per loan made} = \frac{\text{Total operating cost}}{\text{Total number of borrowers}}$

$$\text{For } (2021) = \frac{13100}{1550} = \text{Rs } 8.45$$

$$\text{For } (2022) = \frac{14300}{1800} = \text{Rs } 7.94$$



5.6.  
Solution:

$$\begin{aligned}
 \text{a. Spread ratio} &= \frac{\text{Interest and fee income} - \text{financing costs}}{\text{Average gross loan portfolio o/s}} \\
 &= \frac{17000 + 5000 - 4000}{\frac{100000 + 130,000}{2}} \\
 &= 0.1565 \text{ or } 15.65\%
 \end{aligned}$$

$$\begin{aligned}
 \text{b. Operating self-sufficiency ratio} &= \frac{\text{operating income}}{\text{operating expn + Impairment charge}} \\
 &= \frac{25000}{11500 + 4500} \times 100 \\
 &= 156.25\%
 \end{aligned}$$

$$\begin{aligned}
 \text{c. Financial self-sufficiency ratio} &= \frac{\text{Operating income}}{\text{Adjusted operating expn + Adjusted impairment charge}} \\
 &= \frac{25000}{11500 + 4500 + 5500} \\
 &= 116.28\%
 \end{aligned}$$

$$\begin{aligned}
 \text{d. Subsidy dependence index} &= \frac{\text{Total subsidy received} \times 100}{\text{Average annual interest income}} \\
 &= \frac{35000}{17000} \times 100 \\
 &= 205.88\%
 \end{aligned}$$

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PAGE NO :  
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Name: Bina Thapa

Subject: - Mgt. of financial institution

Problem 5.3

Solution:

Here,

$$a. \text{ Portfolio at risk} = \frac{\text{Amount of overdue loan}}{\text{Cross amount of loan portfolio}}$$

$$\text{For 2022} = \frac{21000}{80,000} = 0.2625 \text{ or } 26.25\%$$

$$\text{For 2021} = \frac{15000}{90,000} = 0.1667 \text{ or } 16.67\%$$

$$b. \text{ Loan loss ratio / Write-off ratio} = \frac{\text{Loan Loss reserve}}{\text{Average loan outstanding}}$$

$$\text{For 2022} = \frac{1000}{8500} = 0.118 \text{ or } 11.8\%$$

$$\text{For 2021} = \frac{2000}{75000} = 0.0267 \text{ or } 2.67\%$$

$$c. \text{ Average number of active loans per staff} = \frac{\text{Average no. of active borrowers}}{\text{No. of average staff}}$$

$$\text{For } 2022 \text{ 2021} = \frac{1675}{15} = 111.67$$

$$\text{For 2022} = \frac{1435}{12} = 120$$

$$d. \text{ Average portfolio per staff} = \frac{\text{Average portfolio outstanding}}{\text{Average no. of staff}}$$

$$\text{For 2022} = \frac{85000}{15} = 5667$$

$$\text{For 2022} = \frac{75000}{12} = \text{RS } 6250$$

e.  $\text{Loan disbursed per period per staff} = \frac{\text{Value of loan distributed}}{\frac{\text{Active no. of active borrowers}}{\text{Average no. of staff}}}$

$$\text{For 2021} = \frac{1435}{15} = \frac{130,000}{12} = \text{RS } 10833$$

$$\text{For 2022} = \frac{1675}{12} = \frac{160,000}{12} = \text{RS } 10667$$

f.  $\text{Operating expenses ratio} = \frac{\text{Total operating exp}^n}{\text{Average loan outstanding}}$

$$\text{For 2022} = \frac{14300}{83000} = 0.1722 \text{ or } 17.22\%$$

$$\text{For 2021} = \frac{13100}{75000} = 0.1747 \text{ or } 17.47\%$$

g.  $\text{Cost per loan made} = \frac{\text{Total operating cost}}{\text{Total no. of borrowers}}$

$$\text{For 2022} = \frac{14300}{1800} = \text{RS } 7.94$$

$$\text{For 2021} = \frac{13100}{1550} = \text{RS } 8.45$$

Problem 5.6

Solution:

Given,

$$a. \text{ Spread ratio} = \frac{\text{Interest and fee income} - \text{Financing cost}}{\text{Average loan outstanding portfolio}}$$

$$= \frac{17000 + 5000 - 4000}{\frac{100,000 + 130,000}{2}}$$

$$= \frac{18000}{115000}$$

$$= 0.1565 \text{ or } 15.65\%$$

$$b. \text{ Operating self-sufficiency ratio} = \frac{\text{Operating income}}{\text{Operating exp}^n + \text{Impairment charge}}$$

$$= \frac{25000}{11500 + 4500}$$

$$= 1.5625 \text{ or } 156.25\%$$

$$c. \text{ Financial self-sufficiency ratio} = \frac{\text{Operating income}}{\text{Adj. operating exp}^n + \text{Adjusted impairment charge}}$$

$$= \frac{25000}{11500 + 4500 + 5500}$$

$$= 1.1630 \text{ or } 116.30\%$$

$$d. \text{ Subsidy dependence index} = \frac{\text{Total subsidy received}}{\text{Average annual interest income}}$$

$$= \frac{35000}{17000}$$

$$= 2.0588 \text{ or } 205.88\%$$

Name Kusum Thapa - IFM  
4th year

Problem 5.3

$$\begin{aligned} \text{a. Portfolio at risk of 2022} &= \frac{\text{Amt of overdue loan}}{\text{Gross amt of loan O/s}} \\ &= \frac{15000}{90000} \\ &= 0.1667 \text{ or } 16.67\% \end{aligned}$$

$$\begin{aligned} \text{Portfolio at risk of 2021} &= \frac{21000}{80000} \\ &= 0.2625 \text{ or } 26.25\% \end{aligned}$$

$$\begin{aligned} \text{b. loan loss ratio / Write-off ratio of 2022} &= \frac{\text{Write-off or}}{\text{Average loan portfolio O/s}} \\ &= \frac{2000}{75000} \\ &= 0.0267 \text{ or } 2.67\% \end{aligned}$$

$$\begin{aligned} \text{Write-off ratio of 2021} &= \frac{1000}{85000} \\ &= 0.0118 \text{ or } 1.18\% \end{aligned}$$

$$\begin{aligned} \text{c Average number of active of active loans per staff of 2021} &= \frac{\text{Total no of active borrowers}}{\text{Total no of staff}} \\ &= \frac{1435}{12} = 119.58 \end{aligned}$$

$$\begin{aligned} \text{" of 2022} &= \frac{1675}{15} \\ &= 111.67 \end{aligned}$$

$$\begin{aligned}
 \text{d. Average portfolio per staff of 2021} &= \frac{\text{Average loan o/s}}{\text{No of staff}} \\
 &= \frac{75000}{12} \\
 &= 6250 \\
 \text{" of 2022} &= \frac{85000}{15} \\
 &= 5666.67
 \end{aligned}$$

$$\begin{aligned}
 \text{e. loan disbursed per period per staff of 2021} &= \frac{\text{Value of loan disbursed}}{\text{No of staff}} \\
 &= \frac{130000}{12} \\
 &= 10833.33 \\
 \text{" of 2022} &= \frac{160000}{15} \\
 &= 10666.67
 \end{aligned}$$

$$\begin{aligned}
 \text{Operating expn ratio of 2021} &= \frac{\text{Total operating expn}}{\text{Average loan portfolio}} \\
 &= \frac{13100}{75000} \\
 &= 17.47\% \\
 \text{of 2022} &= \frac{14300}{85000} \\
 &= 16.82\%
 \end{aligned}$$

$$\text{Cost per loan made of 2021} = \frac{\text{Total operating cost}}{\text{Total no of borrowers}}$$

$$= \frac{13100}{1435}$$

$$= \text{Rs } 8145$$

$$\text{" of 2022} = \frac{14300}{1675 - 1800}$$

$$= \text{Rs } 7194$$

Problem 5.6

$$\text{a Spread ratio} = \frac{\text{Interest \& fee income} - \text{financing cost}}{\text{Average loan portfolio o/s}}$$

$$= \frac{17000 + 5000 - 4000}{\frac{100000 + 130000}{2}}$$

$$= 15.165\%$$

$$\text{b Operating self-sufficiency ratio} = \frac{\text{Operating income}}{\text{Operating exp}^n + \text{Impairment charges}}$$

$$= \frac{25000}{11500 + 164500}$$

$$= 156.25\%$$

$$\text{c. financial self-sufficiency ratio} = \frac{\text{Operating income}}{\text{Operating exp}^n + \text{Impairment charges} + \text{Cost of capital}}$$

$$= \frac{25000}{11500 + 4500 + 4500}$$



$$d) \text{ Subsidy dependence index} = \frac{\text{Total subsidy received}}{\text{Average annual interest income}}$$

$$= \frac{35000}{17000} = 205.88\%$$

c) Adjusted operating exp<sup>n</sup>  
 Interest on loan  
 Fee & commission income  
 Other operating income

Adjusted operating exp <sup>n</sup>	
Interest on debt	4000
Salaries & benefits	4000
Dep <sup>n</sup>	2000
Other operating exp <sup>n</sup>	1500
Total operating exp <sup>n</sup>	11500

Date \_\_\_\_\_  
Page \_\_\_\_\_

# Taxation in Nepal

Sujina Rana

Taxation is a compulsory contribution levied by the state on individuals or entities according to their ability to pay. It is a major source of revenue for the government.

In Nepal, the tax system is based on the ability to pay. The main types of taxes are:

- Income Tax
- Corporate Tax
- Value Added Tax (VAT)
- Excise Tax
- Stamp Duty
- Registration Fee
- Professional Tax
- Land Revenue
- Local Government Tax

The tax system in Nepal is currently being reformed to make it more efficient and transparent. The government is working to reduce the tax burden on businesses and individuals while increasing the overall revenue.

The tax system in Nepal is based on the ability to pay. The main types of taxes are:

Income Tax: This is a tax on the income of individuals and companies. It is levied on the total income less allowable deductions.

Corporate Tax: This is a tax on the profits of companies. It is levied on the net profit after deducting expenses.

Value Added Tax (VAT): This is a tax on the value added at each stage of production. It is levied on the net value added.

Excise Tax: This is a tax on the production and sale of certain goods, such as alcohol, tobacco, and motor vehicles.

Stamp Duty: This is a tax on legal documents, such as contracts, agreements, and certificates.

Registration Fee: This is a fee levied on the registration of businesses, companies, and other entities.

Professional Tax: This is a tax on the services of professionals, such as lawyers, doctors, and engineers.

Land Revenue: This is a tax on the ownership and use of land. It is levied on the landowners.

Local Government Tax: This is a tax levied by local governments on the residents of their area.

Date 5/31  
Page

PP-14

Calc of Taxable income and Tax liability of  
Company for the income year 2019/20

Particulars	Rs	Rs
Assessable income from business		16,85,000
Assessable income from investment		3,25,000
Assessable income from employment		-
Total taxable income		20,10,000

Balance Rs 20,10,000 @ 25%

Less: Allowable Deduction

Donation

10% of 20,10,000

20,10,00

Actual paid

45550

Maximum limit

10,00,000

(which is lower)

(45550)

Taxable Income

19,64,450

Calc of Tax liability of company for the income  
year 2019/20

Balance 19,64,450 @ 25%

4,91,112.5

Less: Advance tax paid

30925

Tax payable to government

4,60,187.5

Date \_\_\_\_\_  
Page \_\_\_\_\_

14 Calc of Assessable and Taxable income of Mr. Ram kripalu for the income year 2079/80

particulars	RS	RS
To interest on private money lend acts		600,000
To payment received from natural res. (425000 + 75000)		500,000
To Royalty (123760 + 21840)		145600
To Amount received in lieu of accepting restriction on investment		73600
To Gain on sales of shares {(71400 + 600) - 60000}		12000 <del>70000</del>
To opening balance		<del>400,000</del>
		1331200
Less: Allowable Deduction		
Royalty	600	
Salary to assistants	60000	
Legal expns	2000	
Taxi charge	1800	
office rent	36000	

Name: Bina Thapa

Date \_\_\_\_\_  
Page \_\_\_\_\_Taxation in Nepal

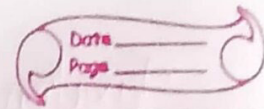
PP.14. Calculation of taxable income of company for income year 2079/2080

Particulars	Amount	Amount
Assessable income from business		1685,000
Assessable income from investment		325,000
Assessable income from profession		Nil
Total assessable income		2010,000
less: <sup>common</sup> Allowable deduction		<del>Nil</del>
Total taxable income		2010,000
a. Donation to a religious heritage		
<del>Calculation of 10% of 2010,000</del>	201000	
or, Actual paid	45550	
or, Maximum limit	10,00,000	(455,50)
(which is lower)		
Total taxable income		1964450

b. Calculation of tax liability

Particulars	Amount
1964450 @ 25%	491112.5
Tax liability before tax paid	491112.5
less: Advance tax paid	(30925)
Net tax liability	460187.5

5625600



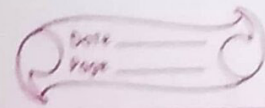
16. Calculation of Assessable income from investment of Mr. Ram kripalu for of income year 2019/2020

Particulars	Amount	Amount
Payment received from natural resources ( $425,000 \times \frac{100}{85}$ )		500,000
Amount received in lieu of accepting restriction on investment		73,600
Receipt of share listed bank ( $71,400 + 600 - 60,000$ )		12,000
Interest on private money lending activities		600,000
Gross income from investment		11,85,600
less: Allowable deduction		
Salary to assistant	60,000	
Office rent	36,000	
Taxi charge	1,800	
Furniture purchase ( $80,000 \times \frac{3}{3}$ ) $\times 25\%$	<del>20,000</del> 80,000	
Household expenses	15,000	
legal expenses related to investment	2,000	
office and water expenses ( $20\%$ of 15,000)	3,000	(1,22,800)
Total Assessable income from investment.		10,62,800

## Calculation of taxable income of Mr. Ram kaipalu

Particulars	Amount
Assessable income from Investment	1062800
Assessable income from employment	
Assessable income from profession	

Name: Suruchi Bhandari  
Class = BBS 3<sup>rd</sup> year



## Taxation in Nepal

24 Calculation of taxable income of company for income year 2079 / 2080

Particular	Amount	Amount
Assessable income from business		2685,000
Assessable income from investment		325,000
Assessable income from profession		Nil
Total assessable income		20,20,000
less: Common deduction		
a Donation to a religious heritage		
10% of 20,20,000	2,02,000	
Actual paid	45,500	
Maximum limit	10,00,000	(4,55,500)
(Which is lower)		
Total taxable <del>tax liability</del>		19,64,450
Total taxable income		19,64,450

b Calculation of tax liability

Particular	Amount
29,64,50 @ 25%	Amount
Tax liability before tax paid	49,20,27.5
less: Advance tax paid	49,20,27.5
Net tax liability	(30,925)
	4,60,287.5

16 Calculation of Assessable income from investment of Mr. Ram Kripalu for income year 2079/2080

Particulars	Amount	Amount
Payment received from natural resources $(425,000 \times \frac{100}{85})$		500,000
Amount received in lieu of accepting restriction on investment		73,600
Receipt of shares of listed bank $(71,400 + 600 - 69,000)$		12,000
Interest on private money lending activities		600,000
Gross income from investment		1,185,600
less Allowable deduction		
Salary to assistants	60,000	
Taxi Charge	2,800	
By furniture purchase $(80,000 \times \frac{3}{3})^{25\%}$	80,000	
Legal expenses related to investment restriction office and	2,000	
water expenses $(20\% \text{ of } 15,000)$	3,000	(122,800)
Total Assessable income from investment		1,062,800

Name: Deyani Thapa

Taxation in Nepal  
Unit - testDate \_\_\_\_\_  
Page \_\_\_\_\_

Q. no. 14.

Calculation of taxable income.

Particulars	Amount	Amount
Income from business		1685000
Income from investment		395000
Income from employment		Nil
Assessable income from income		2010000
less: expenses for deduction:		
Donation to a religious heritage with pre-approval of SRD		
10% of assessable income.	201000	
or, Actual paid	45550	
or, Maximum limit	100000	
(which is lower.)		(45550)
Total taxable income		1964450

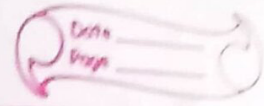
Calculation of Tax payable.

1964450 of 25%.	491112.5
or, Actual Tax payable	491112.5
Total tax liability	491112.5
(-) Advance tax paid	30,000
Net tax liability	181862.5

PP-16.

## Calculation of Assessable income from investment.

Particulars	Amount	Amount
Private Interest on private money lending activities		600000
		<del>500000</del>
		<del>75000</del>
		425000
Payment received from natural resources		
Royalty from books $(420000 \times \frac{100}{85})$		123760
Amount received in lieu of accepting restriction on investment		73,600
Gain on sales of shares		
$(71400 + 600 - 60,000)$		12000
Gross money from investment		1185600
less: Total deduction:		
Salary to assistants	60,000	
Legal expenses related to investment restriction	2000	
Office rent	36000	
Taxi charge	1800	
furniture office electricity & water.	300	
$(20\% \text{ of } 15000)$		
Allowable depreciation in furniture	20,000	(120100)
$(80,000 \times \frac{3}{3}) \times 25\%$		
Assessable income from investment		1065500



## Statement of Total taxable income

Particulars	Amount
Income from investment	1065500
Income from business	270560
Income from employment	121
Total assessable income	1336060

Name = Kavika Rana  
Class = BBS 3rd year

Date \_\_\_\_\_  
Page \_\_\_\_\_

PP 14

Soln =

Calculation of taxable income

Particulars	Amount (₹)	Amount (₹)
Income from business		1685000
Income from investment		325000
Income from employment		Nil
<b>Total Assessable income</b>		<b>2010000</b>
less = Allowable deduction		
Donation to a religious heritage	201000	
10% of assessable income		
or, Actual paid	45550	
or, Maximum limit	1,00,000	(45550)
<b>Total taxable income</b>		<b>1964450</b>

Calculation of Tax payable

Particulars	Amount (₹)	Amount (₹)
1964450 @ 25%		491112.5
<b>Total tax liability</b>		<b>491112.5</b>
less = Advance tax		(30925)
<b>Net tax liability</b>		<b>460187.5</b>

Date \_\_\_\_\_  
Page \_\_\_\_\_

PP 16  
Soln

Calculation of Assessable income from investment

Particulars	Amount(₹)	Amount(₹)
Interest on private money lending activities		600000
Amount received in lieu of accepting restriction on investment		73600
Payment received from natural resources (425000 + 75000)		500000
Gain on sales of shares (71400 + 600 - 60000)		12000
<b>Gross income from investment</b>		<b>1125600</b>
Less = Total deduction		
Salary to assistants	60000	
Legal expenses related to investment restriction	2000	
Office rent	36000	
Taxi charge	1200	
Office electricity and water (20% of 15000)	3000	
Allowable depreciation on furniture $[(80000 \times 3) \times 25\%]$	20000	(122800)
<b>Assessable income from investment</b>		<b>1062800</b>

Calculation of total taxable income		Amount (₹)	Amount (₹)
Particulars			
	Taxable Income from investment		1062800
	Income from business		270560
	Income from employment		Nil
	Total Assessable income		1333360
less =	Allowable deduction		
	(i) Donation to Shyama Shyama Sham (an exempt organization)		
	5% of Assessable income		
	or, Actual paid		
	or, Maximum limit		
	(which is lower)		
	Total taxable income		

## 1. Personal Information of the Guest Lecturer:-

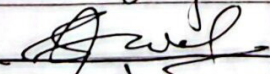
Name of Guest lecturer: Pitambar Poudel  
 Faculty : Education  
 Subject : English  
 Name of the Campus : Prithvi Narayan Campus  
 Post : Lecturer  
 Experience : 15 yrs  
 Email Address : pitambarp@pn-campus.edu.np  
 Contact No. : 9846169811

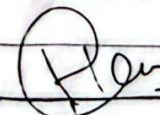
## 2. Information of Visiting Campus:-

Level : Bachelor  
 Class : 2nd + 4th year  
 Subject : Research  
 Topic : Research writing  
 Time : 1 hr.  
 No. of students: 20  
 Date : 2079-05-02

## 3. Suggestions/Recommendations:

I found the students are very sincere, interactive and eager to learn. During 1 hour session, I observed them and felt that they are eager to get more exposure from their teachers and guest lecturer. It would be better to conduct collaborative and sharing classes among the various levels of students occasionally.

  
 Signature of Guest  
 Lecturer

  
 Signature of Head  
 of Department.

मिति: २०८०-०२-०९

१) व्यक्तिगत विवरण


नाम र थर : डा. बाबुराम अधिकारी  
 संकाय : शिक्षाशास्त्र संकाय  
 विषय : नेपाली शिक्षा  
 क्याम्पसको नाम : पृथ्वीनारायण क्याम्पस  
 पद : सहप्राध्यापक  
 अनुभव : ३९ वर्ष  
 ईमेल एड्रेस : adhikaribaburam19@gmail.com  
 मोबाइल नम्बर : ९८४६०२६०४९


२) कक्षा शिक्षण शान्बन्ध विवरण :

तह : स्नातक  
 कक्षा : प्रथम वर्ष  
 विषय : अग्रिवाच नेपाली  
 पाठ : जीविक : भाषा (संस्कृत)  
 समय : ९.०० - १०.००  
 विद्यार्थी संख्या : ३४  
 मिति : २०८०/०२/०९

३) सुझावहरू :

विद्यार्थीहरूको शैक्षिक स्तर राम्रो छ।  
 यस्ताई काम पठावकारी रूपमा अगाडि बढाउन  
 समय-समयमा शिक्षक विद्यापदिका बिचमा  
 अन्तरक्रिया कार्यक्रम राखेर कार्य गर्न सके  
 फलदायी हुनेछे।

  
 हस्ताक्षर  
 अतिथि प्राध्यापक

  
 हस्ताक्षर  
 संकाय प्रमुख

मिति : 2020-08-21

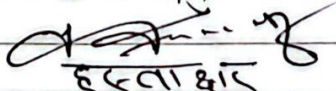
१. व्यक्तिगत विवरण :

नाम, पद : कुशा च्यारा श्रेष्ठ  
 संकाय : शिक्षा शास्त्र संकाय  
 विषय : जनसंख्या शिक्षा  
 क्याम्पस का नाम : जोरखा क्याम्पस जोरखा  
 पद : उप-प्राध्यापक  
 अनुभव : १५ वर्ष  
 ईमेल : Krishna.Chrestha@gc.tu.edu.np.  
 मोबाइल नम्बर : ९८५९०४०४५९

२. कक्षा शिक्षण सम्बन्धी विवरण

तह : स्नातक तह  
 कक्षा : पहिलो २ दोस्रो  
 विषय : जनसंख्या शिक्षा  
 पाठ निर्धारक : नेपाल जनसंख्या विरलेका  
 समय : १ घण्टा  
 विद्यार्थी संख्या : १६  
 मिति : २०८०-४-२९

३. अनुभवहरू : मिति २०८०-४-२९ मा यस  
 अनज्योति क्याम्पस मा पहिलो २ दोस्रो वर्षका विद्यार्थी  
 एउ कक्षा लिनै आएका भिन्ने यत्रका लागि क्याम्पस  
 परीवाहण्डि हान्यवाप पिन चाहन्नु । यसै शिलशिला  
 आवलोकन गर्दा यहाँको र्शंसिडि क आवलगा गुणस्तर  
 डब्रुव छ । शिक्षक विद्यार्थीको सहकार्य देखिन्नु ।  
 आगामी पिनमा आर्केड स्तर वृद्धि गर्ने प्रविधि मैत्री  
 वातावरण आर व्यवस्थित गर्नुपर्ने विद्यार्थी नियमितता  
 बढाउनु पर्ने देखिन्नु । अन्तमा यस क्याम्पसको  
 र्शंसिडि एवं र्शंसिडि इन्टरनको लागि हार्पिड सुमकायन  
 वास्तु गर्नुपर्ने

  
 हस्ताक्षर

अतिरिक्त प्राध्यापक

  
 हस्ताक्षर

संकाय प्रमुख

Guest Lecture

Date: 2020-07-20

## 1. Personal Information

Name of the Guest Lecturer: Dr. Pitri Raj Banstola

Faculty: Education

Subject: English

Name of the Campus: Janajyoti Campus

Post: Lecturer

Experience: 20 years

Email Address: pitirajbanstola@yahoo.

Contact No.: 9846029134

## 2. Information of the Guest Lecturer class:

Level:

Class:

Subject:

Topic of discussion: <sup>Lecture on</sup> B. Ed. Courses

Time:

No. of students:

Date:

## 3. Suggestions/Recommendations:

I was pleased to present as a guest lecturer. I found the students motivating.



मिति : 2029-08-26

१. व्यक्तिगत विवरण :

नाम, पद : सुदेश पण्डित  
 संकाय : शिक्षा शास्त्र संकाय  
 विषय : जनसेवा शिक्षा  
 नपा सम्प्रदाय का नाम : पृथ्वीनारायण चाम्पु, पोरेवा  
 पद : उप-प्राध्यापक  
 अनुभव : १७ वर्ष  
 ईमेल : sudesh@pncampus.edu.np  
 सम्पर्क नम्बर : ९८४६१२२२९९

२. कक्षा शिक्षण सम्बन्धी विवरण :

वह : वि. एड.  
 कक्षा : प्रथम, द्वितीय, तृतीय  
 विषय : जनसेवा शिक्षा  
 पाठ शिर्षक : जनसेवा शिक्षा का आवलोकन २ मध्याह्न  
 समय : ८:४५ - ९:४५  
 विद्यार्थी संख्या : २०  
 मिति : 2029/08/26

३. सुझाव देना :

शिक्षण विद्यार्थी विचारा सम्बन्ध सुझाव देना चाहिए। अल्पतः प्रश्न पूछा हो विद्यार्थी अल्पतः उत्तर दे सकें। उनका उत्तर लाने लाई उत्तर देना चाहिए। प्रश्न पूछने हेतु लाने लाई देना चाहिए। शिक्षण विचारा सम्बन्ध सुझाव देना चाहिए।

Sudesh Pundit  
 Guest Lecturer

15/11/2022-02-02

### 1. Personal Information:

Name: Bishow Raj Joshi

Faculty: Education

Subject: English

Name of the campus: Sanothlimi Campus, TU

Post: Asst. Professor

Experience: 18 years

Email Address: bishowjoshi5@gmail.com

Contact No.: 9851076876

### 2. Information of the Guest Lecturer class:

Level: B.Ed

Class: 1st to 3rd year

Subject: General issues

Topic of discussion: Potential areas where they can contribute

Time: 7:00 am to 8:45 am.

No. of students: 30

Date: 2022-02-08

### 3: Suggestions/Recommendations:

→ Students were keen to learn about the possible areas where they can work. They asked some questions related to their professional development. This shows that they need such motivational classes to convert their university knowledge into practice. I suggested them that they should go to the local level and get support by

*[Signature]*

explaining the role of CLCs (Community Learning Centers) in enhancing literacy (digital), skills, etc.

*[Signature]*

मिति: २०८२-०३-०९

१. व्यक्तिगत विवरण:

नाम: डा. रामनाथ श्रेष्ठ

संकाय: शिक्षाशास्त्र

विषय: नेपाली शिक्षा

व्याप्तको नाम: पृथ्वीनारायण क्याम्पस, पौखरा

पद: प्राध्यापक

अनुभव: ३३ वर्ष

इमेल ठेगाना: dr.ramnanath@jcampus.com

सम्पर्क नम्बर: ९८२९९९९९८९

२. कक्षा शिक्षण सम्बन्धी विवरण:

तह: स्नातक

कक्षा: प्रथम वर्ष

विषय: नेपाली

पाठ शिर्षक: उत्प्रेरणा

खण्ड: १ घण्टा

मिति: २०८२-०३-०९

३. सुष्मावहः:

आज मिति २०८२-०३-०९ गते यस जनज्योति क्याम्पस भिमादेको अवलोकन गर्ने तथा कक्षा लिन अवसर मिल्यो। सुन्दर प्राकृतिक वातावरणका बिचमा अवस्थित क्याम्पसको वातावरण प्रभावक लाग्यो। पर्याप्त भौतिक तथा बौद्धिक सुविधा सम्पन्न क्याम्पसमा गुणस्तरीय शिक्षा दिन उपकरणहरू पुस्तकालयको व्यवस्था, सेमिनार हल, भाद्र. टि. सुविधा जस्ता पसलहरू पर्याप्त ध्यान दिइएको पाइयो। विद्यार्थी निकै अनुभवासेत, प्रिन्सका लागि इच्छुक र सकारात्मक सोचका रहेको पाइयो। स्थानीय स्तरबाट स्रोत सङ्कलन गरी क्याम्पस सञ्चालन गर्नुपर्ने कुरा समझावाट मुक्ति दिन विश्वविद्यालय अनुदान आयोगबाट आवश्यक थप सुविधा वृद्धि गरिदिने स्थानीय जनताका छोराछोरीले सक्षमता तर्फको उच्च शिक्षा हासिल गर्न सक्थे। समग्रमा क्याम्पस प्रमुख, वलज्वन प्राध्यापक तथा कर्मचारीहरूको क्याम्पसपतिको लगाव सकारात्मक देखियो। क्याम्पसको विकास उच्चोत्तर प्रगतिको कामना गर्दछु।

श्रीमान् श्रीमान्  
२०८२/३/९

**A Report on**

**Workshop on Research Methodology**

(23 May 2025 to 25 May 2025)

Submitted to

University Grants Commission

Sanothimi, Bhaktapur

Nepal

Submitted by

Research Management Cell (RMC)

Janajyoti Campus

Bhimad-6, Tanahun

Gandaki, Province

June 2025

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## **SECTION 1: INTRODUCTION**

### **Introduction of Program**

Janajyoti Campus was established in 2064 BS in the southwestern part of Tanahun district aiming to provide quality education in a rural area. It is affiliated to Tribhuvan University. It is a community-based, non-profitable and service-oriented campus. We are planning to make the campus as research center of this locality. We have 15 faculty members and they are quite eager to develop their professionalism through the research work. The campus is fully devoted to fulfill the criteria of QAA designed by UGC. The campus is in the process of QAA certification and pre-reviewed team (PRT) has evaluated our campus and recommended some improvement suggestions. We have been suggested for research work to all the faculty members. Therefore, the Research Management Cell (RMC) has conducted the training programs to its faculty members so that there shall be teacher professional development through research activities. Conducting academic researches promote innovative skills for researchers, both students, and teachers. It brings changes to individual researchers by adding knowledge, skill, and attitude towards research.

We conducted a three-day “Workshop on Research Methodology” program in financial support of UGC where experts from different disciplines and the participants from six community campuses of Tanahun and neighbor districts were invited. The program was divided into 12 sessions where participants engaged themselves in different activities provided by the facilitators for the application of the research theories into the real life situation.

### **Background of Program**

In this rapidly changing advanced century, all higher educational institutions require innovative and effective research activities. The advanced modern technology has brought great influence in teaching learning activities as well as in social perspectives. Even UGC has brought new policy for the higher education. In order to cope with such issues, we conceptualized "Workshop on Research Methodology" program. Since our campus is TU affiliated community campus, we are in the process QAA. In order to be QAA certified, we have to involve in research activities which is the new policy of UGC. In order to meet the modern trend and demand of the education, we are heading for the achievement of the new policy and being updated.

Emphasizing this program, we engaged in extensive consultation with education professionals and experts, aiming to minimize the challenges seen in the present context in community campuses. We executed the program with their feedback ensuring that the content was relevant,

practical, and beneficial for the participants. The program represented our commitment in supporting the participant's professional development and research in this competitive advanced century which will assist in enhancing the quality of education in public campuses.

### **Objectives of the Program**

The purpose of the "Three-Day Workshop on Research Methodology" is to orient the teachers in different community campuses of Tanahun and neighbor district on preparing research topics and reviewing research articles and guidelines as a part of rubrics. This workshop introduced the current research paradigms and methodology and addressed the issue of plagiarism. It consisted of presentation on introduction, methodology, results and discussions and citations and references. The facilitators have been selected having scholarly contributions in academia who have published their articles in nationally acclaimed peer-reviewed journals and contributed to international journals with their articles, presentations and chapter publications. The objectives of the program were the following:

1. To know about research and role of research on academic performance.
2. To select the research title of academic importance.
3. To equip with skills needed for reviewing the literature.
4. To share the research practices in research designs and methodology and to enhance researchers with the ability to conduct research.
5. To discuss about SPSS and its application in data analysis.
6. To discuss ethical considerations, plagiarism and APA format.
7. To identify methods of Hypothesis testing and sampling method.

## SECTION 2: METHODOLOGY

### Day-wise Activities

The three-day workshop that was conducted from 8 – 10 Jestha, 2082, commenced with an inaugural session, ran 12 sessions and ended with a closing session. The major description of each session can be described as follows:

### Day-1

#### 8 Jestha, 2082

The inaugural session was conducted on Jestha 8, from 9:00 AM to 9:30 AM. The session was chaired by Mr. Keshav Raj Kaphle, Campus Chief of Janajyoti Campus. The program was inaugurated by the chief guest, Prof. Indra Prasad Tiwari, PhD, Chancellor of Gandaki University by lighting the lamp. The welcome speech was delivered by RMC member Ms. Sita Devi Bhattarai and hosted by RMC Coordinator Mr. Deepak Bhattarai. In the inaugural speech, the guests highlighted the importance of research and innovation for enhancing the faculty's



capabilities and how the research was a crucial part of the higher educational institutions. All the guests thanked the RMC for organizing this program and provided the best wishes for the successful completion of the program sponsored by UGC.

All guests shared their commitment to support the campus in the academic and research works organized in the campus activities.

**Session 1 of Day 1** was conducted after inaugural session by Prof. Indra Prasad Tiwari PhD. The first session entitled 'Introduction to Research Methodology' began with introduction and importance of research and best way of conducting research. He provided various examples about choosing a research title problem. According to him, it actually allows one to look at the same subject from different perspectives.

**Session 2 of Day 1** was conducted by Assoc. Prof. Bharat Ram Dhungana PhD. The second session which was entitled "Research Design and Planning" started with pre-test questions. He then introduced the core theme for developing a solid research design and effective planning strategies. He emphasized on choosing the appropriate research methodology that aligns with

the research objectives. He explained the concepts and differences of quantitative, qualitative and mixed approaches. One of the valuable parts of the session was the reasons why research manuscripts are rejected. These included poor structure, weak methodology, lack of originality and failure to follow the guidelines. The session concluded with tips and simple rules for writing a successful research paper. He explained the importance of logical flow, coherence between sections, proper citation, and strict adherence to journal format and ethical standards. The session was very informative and engaging. It offered both foundational and practical advice which increased understanding of research design.

**Session 3 and 4 of Day 1** were conducted after launch by Assoc. Prof. Bharat Ram Dhungana PhD. on "Statistical Tools for Research" and "Writing and Presenting Research". He highlighted and revealed the real meaning of quantitative research as well as made all the participants clear with different dimensions of the quantitative research. The facilitator provided information on the things to consider when preparing a research design and plan, especially the statistical tools required for quantitative research and the writing and presentation style required for publishing research articles. He also provided information about quantitative data analysis methods and various types of software and tools that aid in research were even introduced to the participants such as SPSS, F-Test, T-Test, ANOVA, etc.

## **Day- 2**

### **9 Jestha, 2082**

**Session 1 of Day 2** was conducted by Dr. Pitambar Poudel, PhD. It was entitled "Quantitative Research Methods". The session began with a brief debriefing of participants, where experiences for the previous day were shared. Dr. Poudel began by introducing the meaning and importance of quantitative research. He highlighted qualitative approach is particularly useful for testing hypothesis, identifying pattern and establishing relationships between variables. It also covered various types of quantitative research which provides an accurate representation of characteristics of a particular individual, situation or group. This session was fruitful for building a strong foundation in quantitative research methodology.

**Session 2 of Day 2** was conducted on "Qualitative Research Method" by Mr. Bishow Raj Joshi. The session explained the philosophical foundations, characteristics, methodologies and tools of qualitative research. Participants were introduced to various qualitative research designs including ethnography, case study, grounded theory and narrative research. Different data collection methods such as in-depth interviews, focus group discussion, participant observation and document analysis were also discussed. In addition, the session covered data analysis

methods in qualitative research, particularly thematic analysis, coding, content analysis and discourse analysis. It helped clarify when and why qualitative approaches are most appropriate and strategies for collecting, analyzing and interpreting data in a meaningful way.

**Session 3 of Day 2** was conducted after lunch by Dr. Pitambar Poudel, PhD, it was entitled “Data Collection Methods.” The session was designed to equip participants with a comprehensive understanding of various techniques used to gather data in both qualitative and quantitative research. Dr. Poudel began by explaining the two primary categories of data collection: Primary and Secondary methods. He emphasized the importance of selecting appropriate data collection methods based on the research objectives, questions, design, and available resources. According to him, data collection is a crucial phase of the research process, as it directly affects the validity, reliability, and overall quality of the study. The session also addressed the tools and instruments commonly used in data collection. For surveys and questionnaires, Dr. Poudel likely discussed key aspects such as question wording, response formats, and scaling techniques (e.g., Likert scales). For interviews and focus group discussions (FGDs), guidance was provided on preparing effective interview guides, building rapport with participants, and ensuring ethical considerations such as informed consent and confidentiality. Overall, the session was both informative and practical, offering participants a strong foundation for choosing and implementing effective data collection strategies. It helped prepare them to gather high-quality data capable of supporting meaningful and trustworthy research outcomes.

**Session 4 of Day 2** was conducted on “Literature Review Techniques” by Mr. Bishow Raj Joshi. Mr. Joshi provided participants with a clear understanding of how to conduct an effective and structured literature review. He explained the purpose of literature review in identifying research gaps, refining research questions, and building a theoretical framework. Participants were introduced to techniques for searching academic databases and search engines (e.g. Google Scholar, PubMed, IEEE Xplore, ScienceDirect, Scopus, Eric, PsycINFO), evaluating sources and organizing findings. The session also covered academic writing practices for literature reviews- how to maintain academic quality, avoid plagiarism, paraphrase effectively and ensure proper citation using referencing styles like APA and MLA.

### **Day-3**

**10 Jestha, 2082**

**Session 1 of Day 3** was conducted after breakfast by Mr. Bishow Raj Joshi. It was entitled “Qualitative Data Coding and Analysis”. The session began with a brief debriefing of participants, where experiences for the previous day were shared. He provided a brief yet comprehensive overview of analyzing qualitative data. It began with the importance of data transcription and translation, ensuring accuracy and contextual meaning before coding. Participants learned to generate initial codes using both inductive (data-driven) and deductive (theory-driven) approaches. These codes were then grouped into themes, helping to structure results and draw meaningful conclusions. The facilitator guided participants on organizing codes, merging data under local codes, and writing claims supported by data. The session also covered how to effectively present findings in the results and discussion sections of research. Common challenges in coding: such as subjectivity and managing large volumes of data were addressed, with practical solutions shared. Overall, the session was insightful and practical, equipping participants with essential skills for credible and impactful qualitative research.

**Session 2 of Day 3** was conducted by Dr. Pitambar Poudel, PhD. It was titled “Data Analysis Techniques.” The session provided a comprehensive overview of data analysis, including both qualitative and quantitative approaches. It began with a conceptual introduction to data analysis, followed by experience sharing with participants to ground the discussion in practical insights. Dr. Poudel explained the differences between qualitative and quantitative analysis, highlighting their respective applications and strengths. He discussed common qualitative data analysis techniques, including the steps of open coding, axial coding, and selective coding, along with tools such as NVivo, ATLAS.ti, Dedoose, and MAXQDA. In the quantitative section, he covered essential statistical techniques such as mean, median, mode, standard deviation, variance, t-test, ANOVA, chi-square test, correlation, and regression. The steps in quantitative data analysis were also explained clearly. Additionally, the session introduced several software tools used in data analysis, including SPSS, MS Excel, R/RStudio, STATA, and Python. Dr. Poudel concluded by discussing the common challenges researchers face during data analysis and offered practical strategies to address them.

**Session 3 of Day 3** was conducted after lunch by Dr. Pitambar Poudel, PhD. It was entitled “Research Ethics and Integrity.” Dr. Poudel began by gathering participants' views on research ethics, encouraging reflection and discussion. He then provided valuable insights into the concept of ethics, the types of ethics, and core ethical principles, including honesty, objectivity,

integrity, carefulness, respect for intellectual property, confidentiality, and more. The session also emphasized why research ethics matters and explored different types of ethical decision-making in the research process.

**Session 4 of Day 3** was conducted by Mr. Bishow Raj Joshi. It was entitled “Feedback, Q&A and Closing Remarks”. The session wrapped up with enthusiastic feedback from participants, highlighting the session’s clarity and relevance content and the facilitator’s expertise. Suggestions for improvement included allocating more time for hands on exercises and providing additional resources for further learning. A dynamic Q&A followed, addressing key concerns and encouraging active participation. Some participants expressed interest in investigating deeper into specific topics, such as advanced techniques. The closing remarks concluded with a summary of key points and an invitation for participants to implement the learned strategies in their respective fields. Feedback forms were distributed to gather insights for future improvements. Participants were encouraged to stay connected for upcoming workshops and resources.

### SECTION 3: ACHIEVEMENT AND OUTCOMES

The three day “Workshop Research Methodology” proved to be a significant success and achieved its established objectives, bringing out the following achievements and outcomes.

**Enhanced Knowledge and Skills:** The participants, comprising faculty members from Janajyoti Campus and other invited community campuses, broadened their understanding of research writing and career development. The theoretical knowledge obtained during discussions was further solidified through practical sessions, enhancing their skills in these areas.

**Practical Application:** Participants got opportunities to apply learning of the workshop in real-world scenarios, including research work and article writing, research based collaborative teaching, professional development skills, group sharing, and so on. This helped in the immediate application of learning and improved their writing and teaching abilities.

**Peer Learning and Collaboration:** The workshop facilitated a collaborative environment promoting peer learning. The participants excitedly shared experiences, discussed challenges, and worked together during the participant demonstration and feedback sessions, which enhanced their collective knowledge and adopted a sense of group work and collaborative research writing.

**Recognition and Certification:** The Closing and Certification Ceremony served as formal recognition of the participants' commitment and active involvement throughout the workshop. This recognition not only validated their efforts but also serves as an evidence to their enhanced skills and knowledge in research writing and professional development.

**Post-Workshop Engagement:** The feedback session highlighted the positive impact of the workshop on the participants. The knowledge and skills acquired from the workshop were reported to be beneficial, and many participants expressed their intent to implement these learnings in research proposal writing.

## SECTION 4: FUTURE PERSPECTIVES AND CHALLENGES

### Future Perspectives

Building upon the achievements and outcomes of this program, we envision the following directions for its future iterations:

1. **Continuous Involvement:** We plan to conduct follow-up sessions to assess the implementation and effectiveness of the learning strategies in participants' respective research activities. These sessions will provide a platform for participants to share their experiences, achievements, and challenges, encouraging a culture of continuous engagement in research writing.
2. **Increasing Participation:** Recognizing the positive impact on participants, we aim to expand the program to include more experts from various educational institutions and disciplines in order to broadening its influence on the research activities.
3. **Incorporation of Technology:** Recognizing the essential role of technology in modern research, we plan to integrate more sessions focused on effectively incorporating technological tools into research activities. This includes training on data analysis software, reference management tools and collaborative platforms.

### Challenges

Despite the promising future perspectives, several challenges may arise in the regular implementation of the program:

1. **Resource Allocation:** As the program seeks to expand, allocating sufficient resources for additional participants, including accommodation, transportation, refreshments and certification might be challenges.
2. **Regular Participation:** Ensuring continued participation from the teaching faculties, especially in follow-up sessions, may be challenging due to their demanding schedules.
3. **Measuring Impact:** Assessing the long-term impact of the program on the research practices and conceptual understanding requires strong evaluation framework and consistent data collection.
4. **Adapting to New Pedagogy in Research:** Keeping pace with evolving pedagogical approaches in research and development necessitates continuous curriculum updates and faculty training.

## SECTION 5: CONCLUSION AND RECOMENDATION

### Conclusion

The “Three Day Workshop on Research Methodology” held at Janajyoti Campus from 8-10 Jestha 2082 (May 22-24, 2025) was a significant step toward enhancing research culture among faculty members of Janajyoti and neighboring community campuses, the Quality Assurance and Accreditation (QAA) criteria set by the University Grants Commission (UGC) and its aspiration to become a research hub in the region.

The workshop successfully achieved its objectives by providing participants with comprehensive knowledge and practical skills in research methodologies, data analysis, literature review techniques and ethical considerations. The sessions were led by Prof. Indra Prasad Tiwari, PhD, Assoc. Prof. Bharat Ram Dhungana PhD, Asst. Prof. Pitambar Poudel, PhD and Asst. Prof. Bishow Raj Joshi, who facilitated engaging discussions and hands-on activities. The collaborative environment fostered peer learning and the application of research theories to real life situations.

The program’s outcomes include enhanced research capabilities among faculty members, increased awareness of ethical research practices and a strengthened sense of community among participants. The recognition and certification provided at the closing ceremony further validated the participants’ commitment to professional development in research.

### Recommendations

1. **Regular Follow-up Sessions:** To ensure the continuous application of research methodologies, it is recommended to organize follow-up sessions where participants can share their research experiences, challenges, and outcomes. This will promote sustained engagement and improvement in research practices.
2. **Expansion of Participation:** Given the positive impact observed, expanding the program to include more faculty members from various disciplines and institutions will increase the scope and impact of the initiative, encouragement a more diverse research community.
3. **Integration of Technology:** Incorporating sessions on advanced research tools and technologies, such as data analysis software and reference management systems, will equip participants with the necessary skills to conduct research efficiently and effectively in the digital age.

4. **Resource Allocation:** To support the expansion and sustainability of the program, it is essential to secure satisfactory resources, including funding, materials, and administrative support, ensuring the smooth performance of future workshops.
5. **Impact Assessment:** Implementing a strong evaluation framework will help measure the long-term impact of the workshop on participants' research practices, providing valuable understandings for continuous improvement.
6. **Adaptation to Emerging Pedagogies:** Regularly updating the workshop content to make straight with developing research methodologies and pedagogical approaches will maintain its relevance and usefulness in enhancing research capabilities.

By addressing these recommendations, Janajyoti Campus can further strengthen its commitment to development a research-oriented academic environment, contributing to the overall quality of education and research in the region.

## **ACKNOWLEDGEMENT**

We extend our heartfelt gratitude to the University Grants Commission (UGC) for their generous financial support, which made this program possible. Our sincere thanks go to Prof. Dr. Indra Prasad Tiwari, Chancellor of Gandaki University, for his esteemed presence and insightful address during the inaugural session. We are also deeply grateful to Chairperson of CMC, Hon. Jit Prakash Ale, Member of the Provincial Assembly and Former Minister, for gracing the closing session as the chief guest and sharing his valuable viewpoints.

We appreciate the dedication and expertise of our trainers: Asst. Prof. Bishow Raj Joshi, Asst. Prof. Dr. Pitamber Poudel, Associate Prof. Dr. Bharat Ram Dhungana and Prof. Dr. Indra Prasad Tiwari. Their commitment to imparting knowledge and facilitating engaging research activities significantly enhanced the learning experience for all participants.

Our sincere thanks to all public campuses in Tanahun and neighboring districts for their support in sending participants. Their active engagement and contributions were instrumental in the success of this program. We acknowledge the efforts of the Campus Management Committee, Campus Chief, Assistant Campus Chief, administration, faculty members and all teaching and non-teaching staff of Janajyoti Campus for their active involvement in planning and accomplishing this program.

Finally, we express our deepest appreciation to everyone who contributed to the success of the "Workshop on Research Methodology." We look forward to continued collaboration in the future.

Thank you.

**Program Schedule**

Day-1 (8th Jestha 2082)

<b>Time</b>	<b>Activity/topic</b>	<b>Activity Led by</b>
9:00 AM – 9:30 AM	Registration/ Breakfast	Janajyoti Campus, Bhimad, Tanahun
9:30 AM - 10:00 AM	Opening	Janajyoti Campus, Bhimad, Tanahun
10:00 AM - 11:30 AM	Introduction to Research Methodology	Prof. Indra Prasad Tiwari, Ph.D.
11:30 AM - 1:00 PM	Research Design and Planning	Assoc. Prof. Bharat Ram Dhungana PhD
1:00 PM - 1: 30 PM	Lunch	Janajyoti Campus, Bhimad, Tanahun
1:30 PM - 3:00 PM	Statistical Tools for Research	Assoc. Prof. Bharat Ram Dhungana PhD
3:00 PM - 4:30 PM	Writing and Presenting Research	Assoc. Prof. Bharat Ram Dhungana PhD

Day-2 (9<sup>th</sup> Jestha 2082)

<b>Time</b>	<b>Activity topic</b>	<b>Activity led by</b>
9:20 AM - 9:45 AM	Breakfast	Janajyoti Campus, Bhimad, Tanahun
9:45 AM – 10:00 AM	Debriefing	Participant(s)
10:00 AM - 11:30 AM	Quantitative Research Methods	Pitambar Poudel, Ph.D.
11:30 AM - 1:00 PM	Qualitative Research Methods	Bishow Raj Joshi
1:00 PM - 1: 30 PM	Lunch	Janajyoti Campus, Bhimad, Tanahun
1:30 PM - 3:00 PM	Data Collection Methods	Pitambar Poudel, Ph.D.
3:00 PM - 4:30 PM	Literature Review Techniques	Bishow Raj Joshi

Day-3 (10<sup>th</sup> Jestha 2082)

<b>Time</b>	<b>Activity topic</b>	<b>Activity led by</b>
7:00 AM - 7:45 AM	Breakfast	Janajyoti Campus, Bhimad, Tanahun
7:45 AM – 8:00 AM	Debriefing	Participant(s)
8:00 AM -9:30 AM	Qualitative Data Coding and Analysis	Bishow Raj Joshi
9:30 AM - 11:00 AM	Data Analysis Techniques	Pitambar Poudel, Ph.D.
11:00 AM - 11: 30 AM	Lunch	Janajyoti Campus, Bhimad, Tanahun
11:30 AM - 1:00 PM	Research Ethics and Integrity	Pitambar Poudel, Ph.D.
1:00 PM - 2:30 PM	Feedback, Q&A, and Closing Remarks	Bishow Raj Joshi
2:30 PM -3:30 PM	Certification and Closing	Janajyoti Campus, Bhimad, Tanahun

## PARTICIPANTS FEEDBACK

The "Workshop on Research Methodology" has received awesomely positive feedback from participants, highlighting its effectiveness in enhancing research skills and inspiration a collaborative learning environment. We have categorized the feedback received from the participants into the following subheadings:

**Comprehensive and Practical Content:** Participants appreciated the workshop's well-structured curriculum, which smoothly integrated theoretical concepts with practical applications. Sessions on various topics were particularly well-received. The balance between theory and practice was a key highlight and the opportunity to work with both quantitative and qualitative research methods especially beneficial.

**Interactive Learning Environment:** Participants highly appreciated the interactive style of the workshop. They enjoyed working together, sharing ideas and taking part in feedback sessions. This approach helped everyone stay involved, learn from each other, understand the topics better and feel confident to use what they learned in real-life situation. This approach not only enhanced understanding but also encouraged participants to apply their learning in real-world contexts.

**Expert Facilitation:** The expertise and effectiveness of the facilitators, Prof. Dr. Indra Prasad Tiwari, Associate Prof. Dr. Bharat Ram Dhungana, Asst. Prof. Dr. Pitambar Poudel and Asst. Prof. Bishow Joshi were highly praised. They shared their knowledge generously in respectful and supportive environment. Their insights, drawn from extensive experience, added depth to the program and enriched the learning experience for all participants.

**Reflective Feedback and Certification:** Participants appreciated the feedback sessions as meaningful opportunities to reflect their learning, share challenges and gain deeper insights which allowed them to reflect on their learning. The certification ceremony was seen as a valuable recognition of their participation and learning, contributing to their professional development journey.

**Requested for further Programs:** A majority number of participants expressed interest in future practice-based, research-oriented interactive programs focused on practical application and research, reflecting their strong commitment to ongoing professional growth and development.

## Photographs

### Photos of session





































Program Photo : <https://janajyoticampus.edu.np/gallery/>

**Attendance Sheet with Signature**

**Research Methodology Workshop**  
(2082/02/08-2082/02/10)  
Organized by: Research Management Cell, Janajyoti Campus, Bhimad, Tanahun  
Supported by: University Grants Commission, Nepal

S.N.	Name	Attendance		
		2082/02/08	2082/02/09	2082/02/10
1.	Dipesh Bhandari	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
2.	Femal Thakuri	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
3.	Til Bahadur Thapa	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
4.	Deepa Thapa	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
5.	Kamal Kanta Subedi	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
6.	Narayan Marshani	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
7.	Khum Kanta Aryal	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
8.	Ghanashyam Giri	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
9.	Madhav Pansit	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
10.	Hari Pr. Subedi	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
11.	Sita Devi Bhattarai	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
12.	Janki Raj Shrestha	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
13.	Shiva D. Thakur	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
14.	Laxmi Shrestha	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
15.	Raju Panjar	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
16.	Sandeep Adhikari	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
17.	Yubraj Kamichhane	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
18.	Jyoti Sharma	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
19.	Sangita Ale Magar	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
20.	Deepak Bhattarai	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
21.	Keshav Raj Kaphle	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
22.	Sansit Pattak	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
23.	Hamada Poudel	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
24.	Binod Thapa	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
25.	Devi Kumari Adhikari	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
26.				
27.				
28.				
29.				
30.				

**Research Methodology Workshop**  
(2082/02/08-2082/02/10)

Organized by: Research Management Cell, Janajyoti Campus, Bhimad, Tanahun  
Supported by: University Grants Commission, Nepal

S.N.	Facilitators Name	Attendance		
		2082/02/08	2082/02/09	2082/02/10
1.	Prof. Dr. Indra Prasad Tiwari	H	--	--
2.	Dr. Bharat Ram Dhungana	B.R.D.	--	--
3.	Dr. Pitambar Poudel	--	P. P.	P. P.
4.	Bishow Raj Joshi	--	B.R.J.	B.R.J.







**Janajyoti Campus**  
**Research Management Cell (RMC)**  
Bhimad-6, Tanahun



## **Certificate of Participation**

This is to certify that

**<<Empld>> <<Name>>, <<Campus Name>>**

has participated in the

*Research Methodology Workshop*

Sponsored by

**University Grants Commission (UGC)**

&

Organized by

**Research Management Cell (RMC),  
Janajyoti Campus, Bhimad, Tanahun,**

**Gandaki Province, Nepal**

from

**22<sup>nd</sup> to 24<sup>th</sup> May, 2025.**

.....  
**Deepak Bhattarai**  
Coordinator, RMC

.....  
**Keshav Raj Kaphle**  
Campus Chief

.....  
**Hon. Jit Prakash Ale**  
Member of Province Assembly,  
Gandaki Province  
Chairman of CMC

.....  
**Prof. Indra Prasad Tiwari, PhD,**  
Chancellor of Gandaki University  
Chief Guest

**Date of Issue: 24<sup>th</sup> May, 2025.**



**WORKSHOP ON RESEARCH METHODOLOGY**

**TOKEN OF LOVE**

**Organized by :**  
Research Management Cell (RMC) University Grants Commission (UGC)  
Janajyoti Campus  
Bhimad, Tanahun

**Supported by :**  
Sanothimi, Bhaktapur

**Inauguration Ceremony**

**Chief Guest**

Date : 2082 Jetha 8-10



**Resource Person**

**WORKSHOP ON RESEARCH METHODOLOGY**

**TOKEN OF LOVE**

Date : 2082 Jeshtha 8-10

**Organized by :**  
Research Management Cell (RMC)  
Janajyoti Campus  
Bhimad, Tanahun

**Supported by :**  
University Grants Commission (UGC)  
Sanothimi, Bhaktapur



**Resource Person**

**WORKSHOP ON RESEARCH METHODOLOGY**

**TOKEN OF LOVE**

**Date: 2082 Jestha 8-10**

**Organized by :**  
Research Management Cell (RMC)  
Janajyoti Campus  
Bhimad, Tanahun

**Supported by :**  
University Grants Commission (UGC)  
Sanothimi, Bhaktapur



**Resource Person**

**WORKSHOP ON RESEARCH METHODOLOGY**

**TOKEN OF LOVE**

**Date : 2082 Jestha 8-10**

**Organized by :**  
Research Management Cell (RMC)  
Janajyoti Campus  
Bhimad, Tanahun

**Supported by :**  
University Grants Commission (UGC)  
Sanohimi, Bhaktapur



**WORKSHOP ON RESEARCH METHODOLOGY**

**TOKEN OF LOVE**

**Date : 2082 Jestha 8-10**

**Organized by :**  
Research Management Cell (RMC)  
Janajyoti Campus  
Bhimad, Tanahun

**Supported by :**  
University Grants Commission (UGC)  
Sanothimi, Bhaktapur




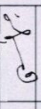
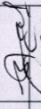
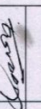
**Paper Presented by Expert (links)**

**<https://janajyoticampus.edu.np/research-methodology-workshop-2082/>**

## TDS Receipt

**Remuneration Sheet**  
Workshop on Research Methodology  
2082-02-08 to 10

Organized by: Research Management Cell (RMC) / Janajyoti Campus, Bhimad, Tanahun  
Sponsored by: University Grants Commission (UGC), Nepal

S. N.	Name of Expert	External/ Internal Expert	Total Sessions	Amount per Session	Amount from UGC Funding (NPR)	Total Amount (NPR)	TDS Amount (NPR)	Net Payment (NPR)	PAN No.	Signature
1	Prof. Dr. Indra Prasad Tiwari	External	1	3000	3000	3000	450	2550	100202375	
2	Assoc. Prof. Dr. Bharat Ram Dhungana	External	3	3000	9000	9000	1350	7650	100566930	
3	Asst. Prof. Dr. Pitambar Poudel	External	4	3000	12000	12000	1800	10200	108327955	
4	Asst. Prof. Bishow Raj Joshi	External	4	3000	12000	12000	1800	10200	102503135	
	Total		12		36000	36000	5400			

नेपाल सरकार  
अर्थ मंत्रालय  
आन्तरिक राजस्व विभाग  
(टि.डि.एस विवरण फारम)

निवेदन नं. : ८२००७०७१३०११

स्थायी लेखा नं. : २०१३४०७०१

इ-मेल : janajyoticampusbhimad@gmail.com

फोन : ०६५५७२४५५

नाम : जनज्योति क्याम्पस

स्रोत कर कट्टि(TDS) संचित म्याद २०८२.०२.०८ देखि २०८२.०२.२० सम्म

आन्तरिक राजस्व कार्यालयको नाम : आन्तरिक राजस्व कार्यालय दमौली

रेकर्ड रुजु भएको छ...

रुजु मिति: २०८२.०२.२३

टि.डि.एस को किसिम : Remuneration Income Tax						शिर्षक: 11112
सि. न.	स्थायी लेखा नं.	नाम	मिति	मितिको प्रकार	भुक्तानी रकम (रु)	टि.डि.एस रकम (रु)
1	१०२५०३१३५	विश्व्ा राज जोशी	२०/२ ०२ २०	BS	१२ ००० ००	१ /०० ००
2	१०/३२१२५५	पिताम्बर पौडेल	२०/२ ०२ २०	BS	१२ ००० ००	१ /०० ००
3	१००५६६९३०	भरत राम दुगाना	२०/२ ०२ २०	BS	९ ००० ००	१ ३५० ००
4	१००२०२३१५	डा. इन्द्र प्रसाद तिवारी	२०/२ ०२ २०	BS	३ ००० ००	४५० ००
				जम्मा रकम :	३६,०००.००	५,४००.००

## भौचर विवरण

शिर्षक: 11112						
	भौचर नं	रकम तिरेको प्रकार	रकम तिरेको मिति (वि.सं)	मितिको प्रकार	बैंक/कार्यालय	टि.डि.एस रकम (रु)
1	८१८९५४११	बैंक	२०८२.०२.२०	BS	राष्ट्रिय वाणिज्य बैंक	५,४००.००
					जम्मा रकम :	५,४००.००

## राजस्व व्यवस्थापन सूचना प्रणालीमा कर दाखिला भएको निस्सा



## भौचर विवरण

आर्थिक वर्ष: २०८१/०८२

कारोबार

सङ्केत: २०८१ - १२४४८९६४

भौचर मिति: २०८२/०२/२०

कार्यालय: आन्तरिक राजस्व कार्यालय दमौली

## राजस्व जम्मा गर्नेको विवरण

पान नं: २०१३४०७०१

नाम: जनज्योति क्याम्पस

ठेगाना: क्याम्पस रोड ६ भिमाद

फोन: ०९८५६००१४५५

सि. नं.	भौचर नं	शिर्षक विवरण	वापत	रकम	आय वर्ष	श्रोतमा करकट्टी
१	८१८९५४११	पारिश्रामिक आय कर (११११२)	आय विवरण	५४००	२०८१/०८२	हो


रकम भुक्तानी भएको, जम्मा रकम : ५४००

मिति: 2082/02/20

बैंक: Rastriya Banijya Bank


रकम अक्षरमा : पाँच हजार चार सय रुपैयाँ मात्र ।

**Bills (Pan/Vat) Photocopy (Stamp and Signature of Authorized Person)**




**Summary Sheet**  
 Research Methodology Workshop  
 (2082/02/08-2082/02/10)  
 Organized by: Janajyoti Campus, Bhimad-6, Tanahun, Gandaki Province Nepal  
 Supported by: University Grants Commission, Nepal


S.N.	Expenditure items	Quantity	Rate	Amount from UGC Funding (NPR)	from College/ other source Funding (NPR)	Total Amount (NPR)	TDS Amount (NPR)	Net Payment (NPR)	Bill Type (PAN/VAT)	Name of Supplier	(PAN/VAT) Number	Remarks
1.	Remuneration to the experts	12	3000	36000	-	36000	5400	30600	Voucher		102503135, 108327955, 100566930, 100202375	
2.	Stationary											
2.01	Notebook	32	170	5440	-	5440	0	5440	PAN	Siddha Stationery	618355406	
2.02	Clear Bag	25	50	1250	-	1250	0	1250	PAN	Siddha Stationery	618355406	
2.03	Sign Pen	4	150	600	-	600	0	600	PAN	Siddha Stationery	618355406	
2.04	Pilot Pen	25	140	3500	-	3500	0	3500	PAN	Siddha Stationery	618355406	
2.05	Photo copy	1550	5	7750	-	7750	0	7750	PAN	Siddha Stationery	618355406	
2.06	Photo Copy Paper	2	495	990	-	990	0	990	PAN	Siddha Stationery	618355406	
2.08	Pendrive	25	750	18750	-	18750	0	18750	VAT	Phone John and Computer	606211651	
2.09	Certificate Design and Print	25	250	6250	-	6250	0	6250	PAN	Resham Arts	609360716	
2.1	Token of Love	10	12500	125000	-	125000	0	125000	PAN	Ganga Jamma Photo Studio	606492120	
2.11	Flex baner	2	1500	3000	-	3000	0	3000	PAN	Ganga Jamma Photo Studio	606492120	
3.	Food			63075	-	63075	0	63075	PAN	Monika Hotel and Lodge	601513796	Bills of different items has been attached
4	Hotel Room for Experts	8	2450	19600	-	19600	0	19600		Monika Hotel and Lodge	601513796	
5	Two Way Travelling Expenses to Expert			20000	-	20000	0	20000	Voucher	Ga. 3 Cha 701, Sunil Pathak		
6	Drinking Water	24	25	600	-	600	0	600	PAN	Monika Hotel and Lodge	60629248	
<b>Total Expenditure 1 to ....:</b>				199305		5400		193905				



Accountant



RMC Coordinator

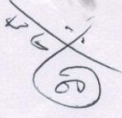


Campus Chief

**Research Methodology Workshop**  
(2082/02/08-2082/02/10)

Organized by: Research Management Cell, Janajyoti Campus, Bhimad, Tanahun  
Supported by: University Grants Commission, Nepal

**Travelling Allowance**

S.N.	Name of Expert	Route	Date			Total	Signature
			2082/02/08	2082/02/09	2082/02/10		
1.	Bishow Raj Joshi	Khairaitar to Bhimad	1000/-	-	-	1000/-	
		Bhimad-Kathmandu	-	-	11000/-	11000/-	
2.	Prof. Dr. Indra Prasad Tiwari	Pokhara- Bhimad	4000/-	-	-	4000/-	
	Dr. Bharat Ram Dhungana	Bhimad-Pokhara	-	-	-	-	
	Dr. Pitambar Poudel	Bhimad-Pokhara	-	2000/-	-	2000/-	
3.	Pitamber Poudel	Pokhara- Bhimad	-	-	2000/-	2000/-	
<b>Grand Total</b>							<b>20000/-</b>

**PHONE ZONE & COMPUTER**  
**MARMAT KENDRA**  
 BHIMAD-6, RATNACHOWK, TANAHUN  
 PAN : 606211651  
 Contact : 9803669349  
 9846164747  
 Date : 20/02/17

B.No. **873**  
 Shree *Tony Jyoti Campus*  
 Add *Bhimad-6, Tanahun* Contact No. ....

S.N.	Particulars	Qty.	Rate	Total
1.	Pen drive	25	750	18750
				Total 18,750

In Words: *Eighteen thousand seven hundred fifty*  
 Signature *E. & O.E.*

पान नं: 89C344806  
**सिद्ध स्टेशनरी**  
 सिद्ध स्टेशनरी - ६, तानहुन

No. **1662**  
 Date *20/02/17*  
 Sold to *श्री ज्योति कॅम्पस, तानहुन*  
 Address *श्री ज्योति कॅम्पस, तानहुन* Tel. नं. *9846164747*

S.N.	PARTICULAR.	QTY.	Rate	AMOUNT
1	कार्डबोर्ड चैन	2	850/-	550/-
2	कार्डबोर्ड	920	70/-	6640/-
3	पाइलट पेन	20	900/-	3000/-
4	लान्ड पेन	5	900/-	500/-
5	खिलोय ब्रान्ड	20	9200/-	92000/-
6	डायरी	22	960	4880/-
TOTAL				95220

In Words: *श्री ज्योति कॅम्पस*  
 E.&O.E. *सिद्ध स्टेशनरी* Signature *सिद्ध स्टेशनरी*

**मोनिका होटल एण्ड लज**  
 भिमाद न.पा.-६, क्याम्पसरोड, तनहुँ  
 फोन: ०६५-५७२५४८  
 मो: ९८५६०६४५१

विल नं.: **590**  
 पान नं.: ६०१५१३७७६६

श्री: **जानज्योति क्याम्पस**  
 मिति: २०८०१/१२/१५

डेगाना: **भिमाद** मो: **९८५६०६४५१**

क्र.सं.	विवरण	परिमाण	दर	जम्मा रकम
१.	भोजन खाना	४२	२६५	१११३०
२.	बिस्किट	२५	४०	१०००
३.	चाउ	२४	२५	६००
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९६.				

अक्षरेपी: **भिमाद एण्ड लज** जम्मा **११८००**  
 - भूलचक्र लिमिटेड  
 हस्ताक्षर

**मोनिका होटल एण्ड लज**  
 भिमाद न.पा.-६, क्याम्पसरोड, तनहुँ  
 फोन: ०६५-५७२५४८  
 मो: ९८५६०६४५१

विल नं.: **592**  
 पान नं.: ६०१५१३७७६६

श्री: **जानज्योति क्याम्पस**  
 मिति: २०८०२/१२/१५

डेगाना: **भिमाद** मो: **९८५६०६४५१**

क्र.सं.	विवरण	परिमाण	दर	जम्मा रकम
१.	भोजन खाना	४२	२६५	१११३०
२.	बिस्किट	२५	४०	१०००
३.	चाउ	२४	२५	६००
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अक्षरेपी: **भिमाद एण्ड लज** जम्मा **११८००**  
 - भूलचक्र लिमिटेड  
 हस्ताक्षर

**मोनिका होटल एंड लज**  
 भिमाद न.पा.-६, क्याम्पसरोड, तनहुँ  
 फोन: ०६५-५७२५४८  
 मो. ८८५६०६३६५९

विल नं.: **596**  
 पान नं.: ६०१५१३७६६

मिति: २०८२.१२.१७

श्री: *गणेशजी काका*  
 ठेगाना: *भिमद* मो.: ८८५६०७९४५५

क्र.सं.	विवरण	परिमाण	दर	जम्मा रकम
१.	हरना खाना	४९	४६५	९८४७५/-
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९६.				
अक्षरसो: <i>गणेशजी काका</i>				जम्मा ९८४७५

- भूतचक्र लिमिटेड । *गणेशजी काका*  
 हस्ताक्षर

**मोनिका होटल एंड लज**  
 भिमाद न.पा.-६, क्याम्पसरोड, तनहुँ  
 फोन: ०६५-५७२५४८  
 मो. ८८५६०६३६५९

विल नं.: **598**  
 पान नं.: ६०१५१३७६६

मिति: २०८२.२.२९

श्री: *गणेशजी काका*  
 ठेगाना: *भिमद* मो.: ८८५६०७९४५५

क्र.सं.	विवरण	परिमाण	दर	जम्मा रकम
१.	आवाज AK (मक) २	२५५०	९९६००/-	
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९५.				
९६.				
अक्षरसो: <i>गणेशजी काका</i>				जम्मा ९९६००

- भूतचक्र लिमिटेड । *गणेशजी काका*  
 हस्ताक्षर

बिल नं: 05  
 पान नं: ६०७३६०७१६  
 भिमाद, तनहुँ  
 मिति: ०८/०२/०२/१०

क्र.सं. विवरण परिमाण दर जम्मा रकम

१	मार्किङ्ग डिजाइन	०२	०५०	३२५०/-
२	रिपोर्ट			
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अक्षरपी: ६ हजार दुई सय			जम्मा	३२५०/-

अक्षरपी: ६ हजार दुई सय  
 - भूलचुल लिनेदिने । पत्यास मात्र ।

पान नं. ६०६४२१२०  
 गंगा जमुना फोटो स्टुडियो  
 भिमाद-०४, त्रिभुङपाटन, तनहुँ  
 मिति: ०८/०२/१२/०८

क्र.सं. विवरण परिमाण दर रकम

१	माथ्याङ्क निम्नो	१०	१२२०	१२२००/-
२	फ्लोअर प्रिन्ट	०२	१२००	३०००/-
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१४				
१५				
अक्षरपी: पन्ध्र हजार पाँच सय			जम्मा	१५२००/-

अक्षरपी: पन्ध्र हजार पाँच सय  
 - भूलचुल लिनेदिने ।

**मोनिका होटल एंड लज**

भिमद न.पा.-६, क्याम्पसरोड, तनहुँ  
 विल नं.: 591 फोन: 084-409948  
 मो. 828508849  
 पाल नं.: ६०११५१३७६६ भिति: ००८०/०२/१९९९

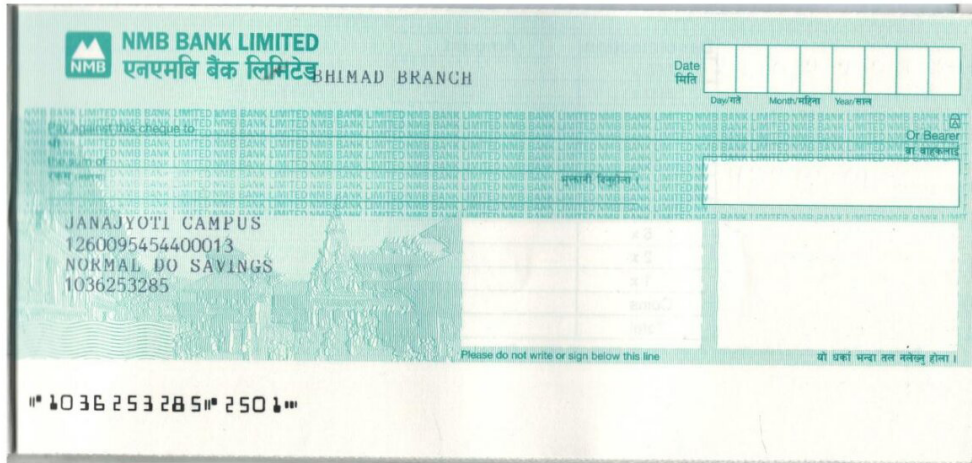
श्री: अनस्योति क्याम्पस  
 ठेगाना: मिथिडा, त.नहुँ मो.: 828009826

क्र.सं.	विवरण	परिमाण	दर	जम्मा रकम
१.	खाना खर्च	२०	२२०/-	२०००/-
२.	पानी	२०	२०१/-	१०००/-
३.		२०	२२१/-	२००/-
४.				
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१५.				
१६.				
अधिसूची:			जम्मा	६२००/-

.....  
हस्ताक्षर

- मूलचक्र लिखिते ।

### Account Details of Janajyoti Campus (Cheque Copy)



**NAME :- JANAJYOTI CAMPUS**  
**NO. :- 1260095454400013**