

FACULTY OF MANAGEMENT SCIENCES, PALLISA INTERNSHIP FIELD ATTACHMENT REPORT CARRIED OUT AT WESTERN DIVISION, TORORO MUNICIPAL COUNCIL

\mathbf{BY}

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INTERNSHIP REPORT SUBMITTED TO THE FACULTY OF MANAGEMENT SCIENCES IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF BACHELORS DEGREE IN BUSINESS ADMINISTRATION OF BUSITEMA UNIVERSITY

JANUARY - FEBUARY, 2023

DECLARATION

I Baliwulira Benson student of Busitema University hereby declare with the high degree of sincerity that this internship report is out of my effort: hard work obtained after the completion for almost two months and has never submitted to any institution of higher learning for any academic reward.

Sign: De A

Date: 16/03/223

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APPROVAL

I the undersigned acknowledge that this internship report presented by **Baliwulira Benson REG**NO. BU/UP/2021/2390 has been produced under our guidance and supervision and is ready for submission to the faculty of management sciences.

This work has been submitted with the approval of:

Signature.

Date 18/03/2023

MR. EMUSUGUT DESTERIO

(Academic supervisor)

Signature Schiene Space 15 03 2023

Mr. OCHIENG JAMES

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(Field supervisor)

DEDICATION

I dedicate this intern report to my beloved parents Mr. and Mrs. Esagala Danial and Natambi Betty for all the moral and financial support rendered to me during my industrial training

ACKNOWLEDGMENTS

I would like to take this opportunity to thank everybody who has enabled me to undertake this Bachelor programme. Special thanks go to the lectures of Busitema University who gave me the necessary study facilitation particularly my academic supervisor Mr. Emusugut Desterio for his tireless efforts in guiding and helping me to complete this work.

I thank Western Division, Tororo Municipal Council for the opportunity they gave me to stay with them to carry out my training special thanks to my field supervisor Mr. Ochieng James for his advice, knowledge and encouragement.

In special way I thank my parents Mr. Esagala James Danial and Mrs. Natambi Betty for their continued support, love and care which has enabled me to get where I am, my brothers Kiribaki, Eric and sisters Lidya, Joan and Mary for the care they have always exhibited for me.

I would like to acknowledge the assistance rendered to me during the course of my study by a number of individuals. Special thanks go to my brother Eng. Katumba James and his family for moral support, friends Atono Betty, Mirembe Sharon and Amali Brenda for the support and putting a difference in my life through the care and brotherly love afforded to me

Above all, I thanks the almighty God without whom all this wouldn't be possible, Glory and praise be to Almighty God.

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LIST OF ACRONYMS/ABBREVIATIONS

FY Financial Year

LC Local Council

LG Local Government

MLG Ministry of Local Government

PMTCT Presentation Mother to Child Transition

SATC Senior Assistant Town Clerk

TMC Tororo Municipal Council

UPE Universal Primary Education

WD Western Division

EXECUTIVE SUMMARRY

The industrial training carried out in finance and planning of Tororo Municipal Council, Western Division. It was aimed at providing the trainee with hands on experience for the theoretical concept and principle learnt in the class and also the trainee's ability and competence at job market. The most practical work carried out include the following; balancing payment vouchers, Writing payment vouchers from requisition form, Posting payment vouches in the book vote book, Posting information from payment vouchers to the operational cashbook, Posting information in the revenue abstract using collection receipts delivered, Posting information in the expenditure abstract using vouchers, Making budget adjustments with the accounting officers, Drafting final account for example extracting trial balance and making an income statement and the balances, Posting budget adjustments in the vote book through virement, reallocation of funds and supplementary budget and Posting total amount of money that was spent on the activity allocated to the department

The challenges the trainee faced include the following language barrier, Transport, Lunch was another challenge, limited space at the workplace, Long distance, Inadequate resources, Unfavorable location, Harsh clients, inadequate facilitation, An unfavorable weather condition and limited computer access.

The student got lessons, experiences, skills and challenges relating to the area of study.

The internship carried out in TMC, WD was based on the internal control system. Internal controls have been used effectively as necessary mainly; segregation of duties, financial statement, recording of assets, carrying out accountability and budgeting. These controls have made TMC, WD to handle their assets mainly current assets like cash and inventory rightly without any complaint by the government concerning the utilization of cash which is given to them to improve on their livelihood and quality service delivery. These control measures have enabled TMC, WD to stand on its own in rendering services to the people. Embezzlement of funds, corruption, would be at climax, since Uganda is a developing country we need to put into use those internal controls effectively in order to utilize the scarce resources so as to achieve a uniform success. I appreciate the faculty of management sciences for coming up with the internship program and thus the faculty should continue with the system hence pursuing excellence at Busitema University in Uganda.

CHAPTER ONE:

INTRODUCTION

1.0 Introduction

"Internship" definition: Refers to an opportunity given to interns by the employers of the organization to enable them to put the theoretical knowledge acquired during lectures into practices in specific period of time.

The report aims to reflect on the lessons learned, experiences gained, challenges encountered, and recommendations for future work. The report is structured into five chapters.

Chapter 1, Introduction, provides an overview of the finance and accounting internship, including the background and context of the work, the research questions or objectives, and the methodology used to carry out the work. This chapter also outlines the structure and content of the report.

Chapter 2, Activities Undertaken during the Finance and Accounting Internship, provides a detailed description of the tasks and responsibilities undertaken by the author during the internship. This chapter reflects on the relevance of the activities to the learning objectives, and identifies the key skills and competencies developed during the work.

Chapter 3, Lessons, Experiences and Skills, provides an account of the experiences gained and lessons learned during the finance and accounting internship. This chapter reflects on the practical skills acquired, challenges faced and overcome, and achievements made during the work.

Chapter 4, Challenges and Limitations, Enjoyments and Disappointments, provides an honest reflection on the difficulties encountered during the finance and accounting internship. The chapter also highlights the enjoyable aspects of the work, as well as disappointments and limitations.

Chapter 5, Conclusion and Recommendations, summarizes the key findings of the finance and accounting internship, and provides recommendations for future work in the field. The chapter also reflects on the significance of the work and its potential impact on the relevant stakeholders. Overall, this report aims to provide a comprehensive and reflective account of the finance and accounting internship, drawing on a range of sources and methods to provide a thorough analysis