

**BUSITEMA UNIVERSITY**  
**FACULTY OF MANAGEMENT SCIENCES**  
**DEPARTMENT OF ECONOMICS AND MANAGEMENT**  
**A REPORT ON FIELD ATTACHMENT CARRIED**  
**OUT AT PALLISA TOWN COUNCIL**

**OLUPOT MOSES**


**BU/UP/2019/1158**

**INTERSHIP REPORT SUBMITTED TO THE FACULTY**  
**OF MANAGEMENT**  
**SCIENCES AS A PARTIAL REQUIREMENT FOR THE AWARD**  
**BACHELORS DEGREE OF BUSINESS ADMINISTRATION**  
**OF BUSITEMA UNIVERSITY**

**FEBRUARY, 2023**

## DECLARATION

I OLUPOT MOSES do declare that this report is my original work and has never been submitted by any one for academic award in Bachelors Degree in Business Administration of Busitema University.

Signed.....

**OLUPOT MOSES**

Date.....28/02/2023.....



## APPROVAL

We approve that this internship report was under our supervision in partial fulfillment of the requirement for the award of Bachelors Degree of Business Administration and is now ready for submission to Busitema University.

Signed.....  
Mr. MWASE JAMES  
Date..... 28/2/2023

[Field supervisor]

Signed.....  
Mr. OKIROR ISMEAL  
Date..... 28/02/2023

[Academic Supervisor]

## TABLE OF CONTENT

DECLARATION	i
APPROVAL	ii
TABLE OF CONTENT	iii
ABBREVATIONS AND ACRONYMS	vi
EXECUTIVE SUMMARY	vii
CHAPTER ONE	1
INTRODUCTION	1
1.2 Brief introduction of the report	1
1.3 A brief back ground of field attachment, the objectives and benefits.	1
1.3.1 Objectives for field attachment	1
1.3.2 Benefits expected to get from the field on internship	2
1.4 Back ground of the organization.	3
1.4.1 Name	3
1.4.2 Ownership and management of Pallisa town council.	3
1.4.3 Type of the organization	3
History of Pallisa Town Council	3
1.4.4 Location of Pallisa Town Council	3
1.4.5 Mission, vision, values of Pallisa Town council	4
The code of conduct and ethics observed in PTC	4
1.4.6 Nature of the kind of activities or business done by the organization.	4
1.4.7 The General set up of Pallisa town council	5
1.5 Organizational structure of Pallisa town Council	5
1.5.2 The activities of different business units of PTC	6
1.5.3 Administration	6
1.5.4 Finance and planning.	6
1.5.4.1 Activities done by the finance department	6

1.5.8 Technical services and works	8
CHAPTER TWO	9
ACTIVITIES UNDERTAKEN DURING FIELD ATTACHMENT	9
2,0 Introduction	9
2.1 Activities done during internship	9
CHAPTER THREE	15
LESSONS, EXPERIENCE, AND SKILLS	15
3.0 Introduction	15
<b>3.1.2 EXPEREINCE</b>	15
<b>3.1.2 SKILLS GAINED.</b>	17
3.1.3 LESSONS LEARNT.	18
CHAPTER FOUR	20
4.0 Introduction	20
4.1 Challenges and limitations noticed during internship, (Organizational, workers and personal) are as follows;	20
4.1.1 ORGANISATIONAL	20
4.1.2 WORK GROUP RELATED	21
4.1.3 PERSONAL	21
4.1.4 TEAM WORK RELATED CHALLENGES	22
4.1.5 COMMUNITY CHALLENGES	22
4.1.4 SOLUTIONS TO THE CHALLENGES.	23
4.2 ENJOYMENTS ON THE FIELD ATTAUCHMENT	23
4.3 DISAPPOINTMENTS IN THE FIELD ATTAUCHMENT	24
CHAPTER FIVE	25
CONCLUSIONS AND RECOMMENDATIONS	25
5.0 Introduction	25
5.1 Conclusion.	25

5.2.0 RECOMMENDATIONS TO THE IDENTIFIED CHALLENGES	25
5.2.1 TO PALLISA TOWN COUNCIL	25
5.2.2. TO THE COUNCIL.	26
5.2.3. TO BUSITEMA UNIVERSITY	27
6.0 REFERENCES:	28
7.0 APPENDICES	29
7.1.1 Appendix : Payment voucher	30
7.1.2 Appendix Map of pallisa Town Council	31
7.1.3 Appendix : Photo during internship	32
7.1.4 Appendix ;acceptance letter	33
7.1.5 Appendix; letter of completion	34
7.1.6 Appendix; Placement letter	35

## **ABBREVIATIONS AND ACRONYMS**

LCIII	Local Council 3
FY	Financial Year
B/F	Balance brought forward
CAO	Chief Executive Office
DP	Development plan
HIV	Human Immune Virus
HOF	Head of Finance
IT	Information Technology
LC	Local Council
NCHE	National council for higher education
LLG	Lower Local Government
LGA	Local Government Act
URA	Uganda Revenue Authority
VR	Voucher
PROG.	Program
PPDA	Public Procurement and Disposal of Public Asset Act, 200
PTC	Pallisa Town Council
PAYE	Pay as you earn
LPO	Local Purchase Order

## EXECUTIVE SUMMARY

Busitema University has given their students the opportunity to do internship in places of their choice. **Mr. Olupot Moses** the intern, managed to secure a place of internship in Pallisa Town Council.

During the interns internship in Pallisa Town Council, the intern was advantaged to go through so many areas of study which include; the intern was taught on how to open up ledgers, fill a bank deposit slip, write payment vouchers, and extracting a trial balance, reconciling the cash book and bank statement, issuing out receipts, brain storming about a company, types of companies, budgeting and methods of adjusting financial budgets.

Though the intern enjoyed the internship as reported in chapter four, the intern faced a number of challenges that is inadequate space for internees, poor hygiene, few typing and photocopying machines, lack of lunch, lack of transport and many more as reported in the report.

In conclusion, I want to take this opportunity to appreciate the efforts from the staff of Busitema University, fellow students from other universities like Kyambogo University, UCC Tororo and staff of Pallisa Town Council at large especially the field supervisor for the academic support and guidance towards my internship, that may the Almighty God bless their hands.



## **CHAPTER ONE**

### **INTRODUCTION**

This chapter comprises of objectives, location and description, back ground of the place of field attachment, mission, vision, goals and core values of the organization and also the organizational structure.

#### **1.2 Brief introduction of the report**

This is consists of information about the field attachment carried out at Pallisa Town council which is used to monitor and implement government programs to ensure sustainable development and poverty free society. The training took a period of two months from January up to the end of February 2023.

#### **1.3 A brief back ground of field attachment, the objectives and benefits.**

Field attachment is defined as the field based practical work carried out by staff and students for the purpose of teaching and learning. It is a compulsory requirement at Busitema University where it brought to equip students with, skills, training and experience in a working environment of various organizations.

Internship exercise is an initiative at Busitema University in Uganda undertaken by students in the faculty of management sciences. It is majorly undertaken by students after their second year of study at degree level. The internship is taken as academic practical program by the university which is examinable and is part of university curriculum, and a pre-requisite for different organizations in respect to the program and specialization

##### **1.3.1 Objectives for field attachment**

Below are the objectives of the field attachment;

- ❖ To gain early understanding and appreciation of the practical skill-life situation challenges associated with the application of the theoretical knowledge acquired
- ❖ To enable students gain experience and expertise in public services.
- ❖ To encourage of personal carrier interests, serving as a bridge between the institution and the world work.

- ❖ To enhance and strengthen linkages between Uganda cooperative College and various stakeholders of different organizations.
- ❖ To provide opportunities for students and staff to interact with the stakeholders and potential employers to appreciate field situations that will also generate information for curricular improvement.
- ❖ To develop students understanding of work ethics, employment demands, responsibilities and opportunities.
- ❖ To enable students get hands on experience of real life situation they are expected to work in when they graduate
- ❖ To find out the problems faced by employees while at their places of work, problems faced by employees during their operations.
- ❖ To provide an in- depth knowledge of the formal functional activities of a participating organization
- ❖ To create confidence among students that they also have potential to work with people from different background and nationality.

### **1.3.2 Benefits expected to get from the field on internship**

- ❖ To associate and network with colleagues and other staff members in the organization such as health officers, town clerk, community development officer and students from other institutions.
- ❖ To obtain knowledge and skills more practical on how the operation of the computer for example practical areas such as word, excel and data base.
- ❖ To make an application of the theoretical aspects acquired during field attachment
- ❖ To get experience and competence in area of auditing so as to develop to the best auditor in future with the best skills gained from the field attachment.
- ❖ To be directed on how theory studied in class is put into practical in the business world
- ❖ To obtain and acquire critical skills needed to proactively observe and analyze problems encountered while executing career duties and responsibilities

- ❖ To learn of some of the books and equipment used in the field, for example cashbooks, vote books and computers.
- ❖ To get used to the profession at the work environment.
- ❖ To gain knowledge about the different books of accounts used at the Town Council for example how they are filled and interpreted and their uses in in finance department.
- ❖ To socialize and get more knowledge from other students from different campuses.

## **1.4 Back ground of the organization.**

### **1.4.1 Name**

Pallisa Town Council

### **1.4.2 Ownership and management of Pallisa town council.**

Political part is headed by the mayor (LCIII) whereas technical part is owned by town clerk.

### **1.4.3 Type of the organization**

Pallisa Town council is a lower local government.

### **History of Pallisa Town Council**

Pallisa Town council started in 1937 as a linear settlement of Indians and Arabs who were the cotton traders. In 1984, Pallisa trading Centre got elevated to the status of the Town Board headed by the town clerk.

By 1994 the town board was transformed from non self –accounting to self- accounting status which is currently Pallisa town council.

### **1.4.4 Location of Pallisa Town Council**

Pallisa town council is situated at 190km north east of Kampala capital city, 50km west of regional town Mable. It lies astride latitudes 1 degree 45 minutes north and 1degree 05 minutes south and between longitudes 33 degrees 47 minutes east and 34 degrees 05 minutes west. Its headquarters are just adjacent to the district offices

#### **1.4.5 Mission, vision, values of Pallisa Town council**

- ❖ Mission of Pallisa Town council

To compliment community efforts by providing customized training and supporting viable income generating activities in sustainable.

- ❖ Vision of Pallisa Town council

An urban council with improved quality of life promoting economic development, increased personal incomes and boosting the local community

- ❖ Values of Pallisa Town Council

#### **The code of conduct and ethics observed in Pallisa Town Council**

- ❖ Impartiality
- ❖ Team work
- ❖ Excellence
- ❖ Transparency
- ❖ Integrity
- ❖ Objectivity
- ❖ Efficiency
- ❖ Effectiveness of public officers when performing their duties

#### **1.4.6 Nature of the kind of activities or business done by the organization.**

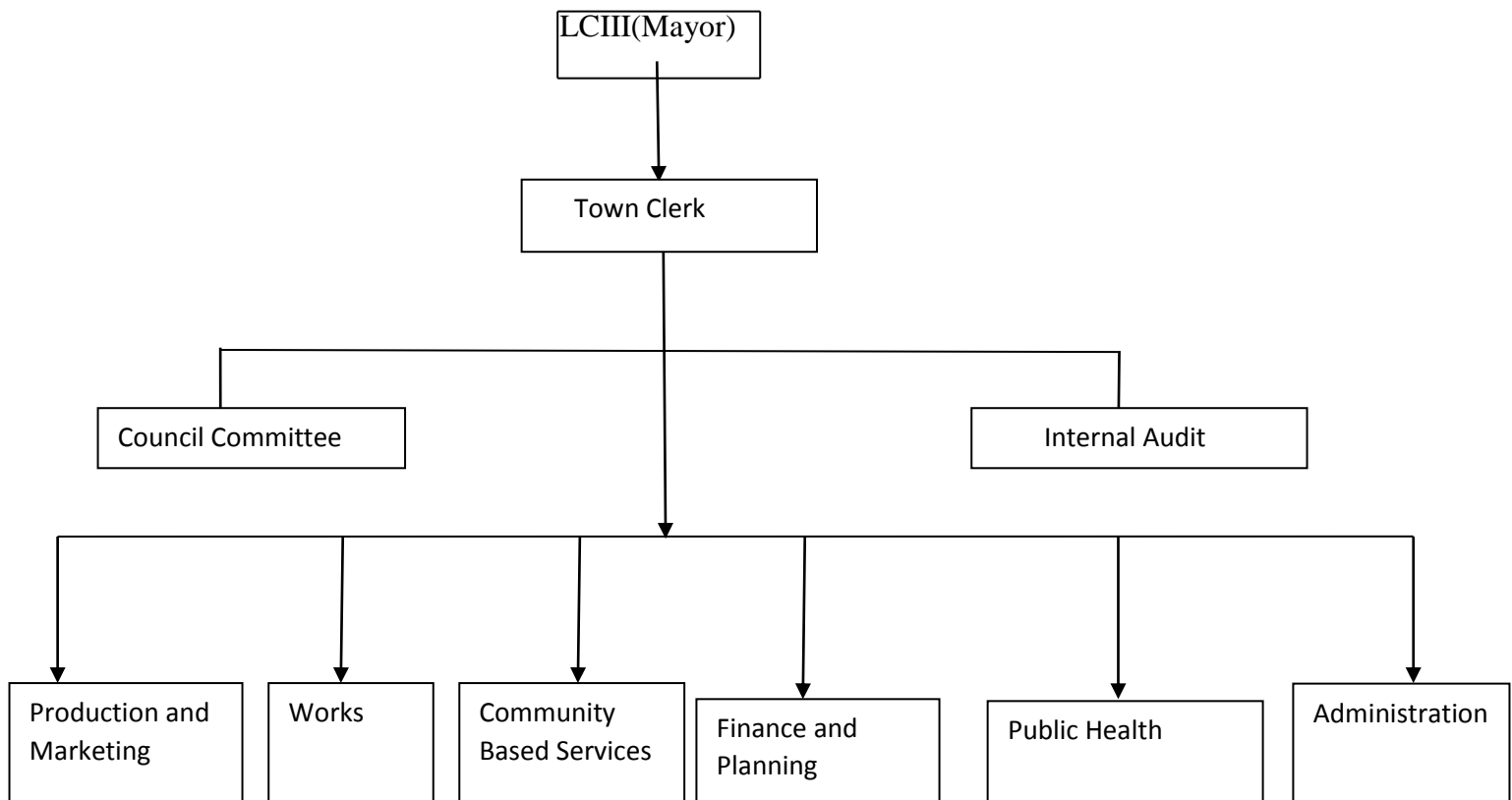
- The following are activities that are carried out at Pallisa Town Council.
- ❖ Pallisa Town Council provides a framework for proper land management in the community. This is through land application and land registration with the council, submission of plans for building, and building inspections and land survey by the office of works at Pallisa Town Council.
- ❖ The organization (Pallisa Town Council) ensures good public health in the community; this is through encouraging competent and experienced personnel at health centers, encouraging sanitation among the public and distribution of water throughout Pallisa Town Council.
- ❖ The organization improves upon road infrastructure; this has been done through rehabilitation of roads, road inspection. These roads have linked local farmers and been done by office of works engineering sector of Pallisa Town Council.

- ❖ Pallisa Town Council creates a frame work for communication; this supports information flow within the organization and external clients of Pallisa Town Council.
- ❖ The organization promotes household income generating activities to the community, this has been through government programs such as NSAF, Pallisa Town Council has extended financial support to association, and some of these associations, include Pallisa market vendors Association.

**1.4.7 The General set up of Pallisa town council**

Pallisa town council as part of local government organization is divided into two parts headed by two different leaders that is political and administrative. The political is headed by the chairperson t LCIII and administrative wing is headed by the Town Clerk. He coordinates the day to day administration of various department and other lower units right from the district to town council.

**1.5 Organizational structure of Pallisa town Council**



Source; Pallisa Town Council Five Year Development Plan 2015-2010



## **1.5.2 The activities of different business units of PTC**

### **1.5.3 Administration**

Pallisa town council is headed politically by the Local Council III (Mayor), this is followed by the Town Clerk (TC) who is the senior Accounting Officer of Organization.

Pallisa town council has other statutory bodies which include the following.

### **1.5.4 Finance and planning.**

The town Treasure assisted by four Account Assistants heads the sector and two support staffs that's to say, copy typist and revenue collector. The department exists to ensure efficient financial management.

#### **1.5.4.1 Activities done by the finance department**

Below are the activities done by the finance and planning department

- ❖ Finance and planning department maintains approved system of accounting throughout the council financial system.
- ❖ The council street activities include council meetings facilitation roads rehabilitation, garbage collection, lights and other day today activities.
- ❖ It collects revenue of the Act council from the lower Local Government in accordance with the local Government Act (LG).
- ❖ To make provision for the secure custody, under lock and key, of all the receipt books, tickets, licenses and other accounting stationary
- ❖ Preparation of annual cash flows of the council, these cash flows include both cash inflows and outflows
- ❖ To ensure that no expenditure is incurred before it has been authorized by the council and any other organ of the council authorities
- ❖ To co-ordinate the preparation of the annual accounts of the council for audit and prepare financial statements and returns as required by the Act and these regulations
- ❖ Finance and planning office finances the council activities upon clear and approved requisitions; some of books include cash books, vote books, revenue register, LPO books and other accounting material.

- ❖ Finance and planning implements lawful financial policies and directions of the council as communicated by the chief executive.
- ❖ To ensure that all workers are paid promptly.
- ❖ Finance and planning office supervises and coordinates the budget to council committee and other offices for approvals, monitoring the budget throughout the budget cycle including budget evaluation.
- ❖ The organization ensures that no correct agreement, local purchase order (LPO), or any other committee shall be issued unless proper requisition has been approved.

#### **1.5.4 Community Based Services**

- ❖ This local government mandated by the town council to facilitate social development, particularly amongst the marginalized and under developed section of the people of Pallisa town council for example Women, Men, Youth, Elderly, Children and people with HIV/AIDS.
- ❖ The department was established in 1994 when Pallisa Town Council was elevated to a status Town Council level like other local government departments, however the department is accountable to Town Council through the Town Clerk
- ❖ 1.5.5 Works
- ❖ The department's role is to develop and maintain the physical Infrastructure required meeting the sectarian service delivery targets and ensuring sufficient affordable and convenient are supplies and access to land in town.
- ❖ This department consists of urban roads, urban water, land mechanics and electronics and building sector.
- ❖ The Town Engineer heads the department; He is supported by the land supervisor, two plot markets, two drivers and one lorry attendant.

#### **1.5.6 Health department**

- ❖ To be responsible of hygiene and sanitation in PTC
- ❖ They are responsible for immunization
- ❖ To ensure that preventive measures on diseases are done like spraying malaria
- ❖ They also take note of the newly born babies for example giving birth certificates

### **1.5.7 Production Department.**

Pallisa Town Council has 5 wards, which again consists of 45 villages. The largest number of the population are peasants who carry out subsistence farming who are majorly on cultivation and livestock rearing. However, the liberalization of agricultural inputs, and outputs.

### **1.5.8 Technical services and works**

- ❖ Are responsible for building and road inspection. Like flat houses
- ❖ They are responsible for land management.
- ❖ Drawing plans of how the client wants the building to be

## CHAPTER TWO

### ACTIVITIES UNDERTAKEN DURING FIELD ATTACHMENT

#### 2.0 Introduction

This chapter involves the tasks, activities and assignments done during field attachment.

#### 2.1 Activities done during internship

##### ❖ Organizing of my personal files

I managed to arrange my personal files and log book which I handed over to my field supervisor for easy access of my details in case of any inquiry and some responsibilities

##### ❖ Taking of an Oath.

I took an official oath and oath of secrecy before the Town Clerk in his office. This was purposely for me to uphold the rules, regulations, procedures and cordial principles of the organization mostly in reference to finance department of specialization. For example keeping secrets which are supposed to be inside the organization especially in finance department

##### ❖ Airing out my expectations.

I was given a chance to write out my expectations for example I expected to learn more and gain more knowledge in managing an office, for instance time management and to inform the supervisor in case you're an able to attend the office

##### ❖ Orientation and introductions

I was introduced to the departments [programs] of PTC

I was also introduced to my fellow internees like ones of Kyambogo, UCU Tororo and papas Keith vocational institute

I was oriented at PTC and it took me a week to know the workers of different departments, the mission and vision of the Town Council, organizational structure and the chain of command of the organization.

After my orientation is where I become to know programs and sub programs in pallisa town council

### ❖ **Organizational background**

I was able to study the organizational background of Pallisa Town Council, its existence, location details, organizational structure, vision, mission, values and general set up.

### ❖ **Budgeting.**

I learnt about a budget as an estimate of income and expenditure for a given period of time, methods of preparing budgets for instance, zero-based budgeting, incremental budgets, commitment budgets, advantages and disadvantages of budgets and reasons for making budgets. I was again taught to draft an incremental and zero-rated budget and there of balancing them and this intended to improve on my budgeting skills and also be in position to allocate the available funds to the different departments in the organization. I also learnt about methods of adjusting budgets for example supplementary and reallocation.

### ❖ **Posting transactions in the vote book.**

This is a book that is used in controlling the expenditures of the local government and keeping within the budget. A vote book is scheduled from the budget book every financial year.

### ❖ **Posting in the cashbook.**

This was done when transactions occur but balanced at the end of every month. It is always done by adjusting the cashbook in line with the bank statement in order to prepare bank reconciliation statement for every month.

### ❖ **Writing payment vouchers**

This was done by identifying the departments, the amount to be vouched, description of service or article, dates, ledger folio, codes, items and program, authority, amounts in words and figures.

### ❖ **Banking**

I was also given money to .go and deposit into Pallisa town council account in centenary bank where I learnt how to operate the customer's machine for example generating token number.



❖ **I was given contract book to read**

I also learnt on how agreements are made between people being given contracts and the terms and conditions of an agreement

❖ **Posting of Revenue Receipts to the revenue abstract.**

I was given the revenue receipts from various sources of local revenues such as property rates, hotel tax, trade licenses, local service tax and other taxes to carefully post them to the revenue abstract.

❖ **Brain storming in some areas.**

I participated in brain storming with fellow students on field work on different areas like what is a companies , types of companies, characteristics of companies , who are stake holders of Pallisa Town Council, Partnership, sole proprietorship, local purchase order, accounting concepts, cash book and bank reconciliation, the PPE, assets, depreciation, and budget among others.

❖ **Personal reading and research.**

I took part in personal reading majorly the accounting dictionary known as the “Accounting Manual’, Local Government Finance and Accounting Regulations 2007 (LGFAR), Pallisa Town Council five (5) year development plan. They were so helpful in widening my knowledge and skills at work. I also did personal research about the different roles that auditors plays in an organization, why there is need to audit the PPE of an organization, the arms of the government and their roles, Elements of the financial statements, and definition of some terms, like Assets, Liabilities, Equity, and current assets among others.

❖ **Revenue assessment.**

I participated in going to the field for example at Pallisa market center to carry out assessment of revenue on different businesses alongside the senior staff of Pallisa town council

❖ **Stamping of documents**

This was another activity that I did during my internship at Pallisa town council. This is where I was involved in stamping of several documents such as receipts, log books, payment vouchers among others.

#### ❖ **Posting the information on the cash book**

During my internship period I was also assigned a task of filling in the cash book after reconciling it with the bank for easy accountability.

#### ❖ **Bank Reconciliation**

This is the agreement between the bank statement and the cash book. I and my fellow colleagues brainstormed on the reasons that may cause disagreements between the cash book and the bank statement which include, unaccredited Cheques, un-presented Cheques, bank charges, and dishonored Cheque among others.

#### ❖ **Cleaning the office**

I maintained sanitation in the office and outside the office hence improving on the hygiene of Pallisa town council and also organizing inside the office for instance putting documents, files properly in the cardboards.

#### ❖ **Computation of ledger accounts, trial balance and cash book**

I computed the ledger accounts, trial balance and cash book.

#### ❖ **Making the financial report**

I was able to learn on how financial reports are written for example I practiced on how a secondary school financial report of a financial budget is written.

#### ❖ **Writing payment vouchers**

This was done by identifying the departments, the amount to be vouched, description of service or article, dates, ledger folio, codes, items and program, authority, amounts in words and figures.

#### ❖ **Issuing of the trading license**

Under the guidance of the field supervisor, I was able to issue out trading license to various people who paid cash and presented the cash deposit forms to the organization, these were majorly complaint tax payers who paid their taxes in the office.

❖ **Writing minutes.**

I again learnt how to write minutes during meetings in order for instance who should talk after the other

❖ **Delegation.**

I was also taught about delegation as the way of giving powers and responsibility to the subordinate

❖ **Brainstorming on lease.**

We were asked to brainstorm on the lease where we got it as an agreement between the leaser and the lessee.

❖ **Internees meeting.**

We also organized our meeting for the internee to draft the budget on how to make the party colorful. This helped us to gain experience and confidence of talking before people.

❖ **Internee party**

We organized our party where we enjoyed together with the staff to refresh our minds and also to network

❖ **Writing an application and curriculum vitae.**

I learnt how to write an application to the office and how to attach the curriculum vitae in case you are applying.

❖ **Procurement of items**

Procurement refers to the acquisition of goods and services by rental, lease, hire purchase, and any other transaction means. The internee during the internship was able to procure and purchase items such as stationary and other office equipment using various methods of procurement most especially micro procurement

❖ **E-commerce**

I was taught about e-commerce as a way of buying and selling through the network. Some of the disadvantages are its expensive it needs experts, and people lack gadgets.

❖ **Log book filling**

I also filled my personal log book according to the activities being done for example posting what is taught into my log book.

❖ **Daily reporting on transactions**

I again managed to record the transactions daily incase am been given to avoid confusion for instance clearing my table immediately am given tasks to do.

❖ **Extracting the trial balance**

I was taught how to extract the trial balance after the transactions have been completed in order to balance the assets and liabilities.

❖ **Writing work plans**

I was told to write a work plan for instance how to coasted work plan of Pallisa Town Council.

❖ **Accounting circle**

This refers to the process of recording the business transaction from the start to finish, for example financial transactions, journal entries, posting to the ledgers, trial balance and reporting.

## CHAPTER THREE

### LESSONS, EXPERIENCE, AND SKILLS

#### 3.0 Introduction

This chapter comprises of experience, lessons and skills learnt from the field of internship training

#### 3.1.2 EXPERIENCE

- ❖ I gained Knowledge about payment vouchers. A payment voucher is attached to requisition letter detailing the amount, purpose and items being requested for.
- ❖ I gained knowledge on how the revenue and expenditure abstract are posted and I came to know that there are two forms of abstract thus revenue and expenditure abstract through the field supervisor.
- ❖ During internship, I was in position to learn how to delegate and why to delegate some responsibilities to other members in an organization and this helps in the completion of tasks in time and it helps in improving the leadership skills of members in the organization.
- ❖ I got enough experience on how to chair up meetings, conducting and how to write minutes of the meeting. I came to know the quorum of members required in order the meeting to take place, these was all achieved through various meetings we had during internship for example interneers ‘meeting about the party.
- ❖ I got the required experience during my internship on how the cashbook is balanced off at the end of the month usually after receiving the bank statement letter from the bank .Reconciliation is made when bank statements figures balance off with the cashbook balances
- ❖ I also experienced how money is allocated from different departments and the way revenues are generated in government organization
- ❖ I gained enough knowledge on how ledgers are posted directly from the abstract through recording of different ledgers; like the income, expenditure ledger and staff ledger among others. That is to say how the income ledger can be posted by using the revenue abstract.



- ❖ Knowledge about entering transactions in a vote book since it is the controller of expenditures. It provides evidence of how money is spent as stipulated in the budget at the commencement of each financial year.
- ❖ I got a required experience as to why organizations do prepare budgets and I came to know the right definition and what the term budget is. A budget is defined as the estimated income and expenditure for the specific period of time.
- ❖ I got experience of punctuality mostly on time management, how to carry out my activities by arriving in time, doing my assignments in time and attending daily in order to observe and understand how things are done in the office.
- ❖ I got enough experience on how to write a financial report. This was attained through various assignments which I was given at the organization. This made me acquire more knowledge on making both internal and external reports.
- ❖ The value of team work. I came to know the values of team work whereby through team work the activities were done in time, soliciting of funds for the party was just a walk over through team spirit.
- ❖ Writing minutes. I attained experience of writing minutes through the various meetings we carried out during the internship.
- ❖ I learnt to classify revenues and expenditures of council using the revenue and expenditure abstracts.
- ❖ I also learnt how to fill the revenue assessment forms and learnt on how to assess and mobilize revenue collection.
- ❖ Writing the curriculum vitae. I learnt how to write a well-organized and a promising CV that can help to attract the attention of the employer during recruitment and this helped me to improve on my handwriting and communication skills during interview times
- ❖ I got enough experience during the internship on how to reconcile the cashbook practically by comparing the transaction in the cash book with those in the bank statement and posting missing transactions like ledger fees, direct deposits and interest among others to the cashbook to ensure that the two accounts balance.

### **3.1.2 SKILLS GAINED.**

The following were the skills I gained during my internship at Pallisa Town Council.

- ✓ Listening skills. During my internship at Pallisa Town Council I developed good listening skills after understanding that as a manager should have good listening skills which help in avoiding errors.
- ✓ Financial management skills. I also gained financial management skills through the practical activities an intern was assigned to do for example bank reconciliation, posting of revenue and expenditure in the abstract of revenue and expenditure respectively, use of vote books among others
- ✓ Typing skills. During my internship, I was in position to acquire and develop the skills of typing. This was achieved through the best use of the computer in the office with the help of the field supervisor and the fellow internees from different Universities like Kyambogo during the typing of various requisitions.
- ✓ Co-Ordination skills. I learnt how to co-ordinate well with my supervisors and co-workers in the organization. Co-ordination means the smooth flow of work that must be carried on consistently and Office management skills. I gained office management skills through practical work of organizing the office and proper handling of clients when they come to make either some inquiries or payments.
- ✓ Delegation skills. During my internship I was in position to acquire a skill of delegation after understanding some good reasons as why some responsibilities should be delegated to other members in an organization in order to improve on the leadership skills and easy completion of tasks in time.
- ✓ Skills in writing minutes. This was attained through an assignment that I was tasked to write minutes for the internees' meeting for the party.
- ✓ Punctuality skill. In my internship I gained a skill of being punctual after considering it as the best alternative which will help me to achieve my goals.
- ✓ Financial management skills. I also gained financial management skills through the practical activities an intern was assigned to do for example bank reconciliation, posting of revenue and expenditure in the abstract of revenue and expenditure respectively, use of vote books among others.

- ✓ Data management skills. I gained the skills of how to manage data since it can be easily accessed for decision making purposes. This is through arrangement of payment vouchers according to the departments and quarters.
- ✓ Maintenance and management skills. During my I internship at Pallisa Town Council I developed skills of data maintenance and management properly for future reference
- ✓ Coding skills. I also gained the skills of coding according to the program and sub program and basing on the organization's budget 2021/2022. This helps to allocate both revenue and expenditure in their respective departments and programs.

### **3.1.3 LESSONS LEARNT.**

- I also learnt how to post entries of Local Service Tax (LST) registration in the computer which is levied on any person on gainful employment especially civil servants and above all how it's computed.
- I learnt how to prepare confirmation letters for the payments to be made by cheque and distributing to persons concerned.
- I learnt how to calculate the gratuity net payments for employees.
- I learnt how enumeration, assessment, collection, and distribution of revenue to sub counties, town council, and the district departments at large are done at the organization.
- I learnt how preparation of payroll in the human resource department is done. This is because the finance department first deducts the tax the employees are to pay then submits to the human resource the real amount they are to earn.
- Preparing financial statements for example income and expenditure statement (statement of financial performance), cash flow statements, and statement of financial position at the end of every financial year
- Public relations, interacting with people in the office and the whole organization, knowing how to apply rules and regulations, professional language in the organization
- I learnt the various departments and organization structure, how duties are assigned to different personalities and knowing the titles and responsibilities of different officers.
- I learnt how to compute and file withholding tax (WHT) which is charged at a rate of 6% of the government's supplies and 15% is on treasury bills and bonds
- I learnt how to prepare payment vouchers, fund transfer request forms and receipts. This includes giving details of the item, signatory, closing amounts on both sides of the voucher.

- I learnt value added tax, how it is computed using the 18% when VAT is inclusive and exclusive, looked at zero rated supplies, input and output tax and how to file the returns.
- Reconciling of books of accounts with bank statement, starting with the balance as per adjusted cashbook, and Lessing, un-credited cheques if given to arrive to balance as per bank statement
- Ordering procedures in the organization before making payments were learnt during the internship. This includes the use of different documents like local purchase order (LPO); goods received notes.
- Posting and balancing of abstract: This follows from transactions performed, data is posted from cashbook to abstract per voucher number summed and then totals are posted to the main ledger

## CHAPTER FOUR

### 4.0 Introduction

This chapter consists of; the challenges and limitations (organizational, work group related and personal challenges), solutions to the challenges, enjoyments, and disappointments in the field of attachment.

### 4.1 Challenges and limitations noticed during internship, (Organizational, workers and personal) are as follows;

This part covers the problems observed by the internee during the field attachment.

#### 4.1.1 ORGANISATIONAL

- ❖ A problem of political interference. This is because the organization has two wings that is political and administrative, so many leaders find difficulty in the process of making decision that will develop the organization
- ❖ There was a tough challenge of hygiene. Poor hygiene in the organization was exhibited most especially in the places of inconvenience, the dirty toilets and smelly urinals were fertile grounds of disease transmission, hence gave the internee hard time to ease and relive himself.
- ❖ Lack of other alternative sources of power other than hydroelectricity for example, generator or solar in the organization as this slowed down the effectiveness and efficiency of work during the internship where it was difficult for internee to execute tasks that was given on time
- ❖ The organization also faced the challenge of inadequate safe drinking water facilities. It has been observed that a number of people in town council lacked access to clean water as the tap water provided was unclean drinking thus there was risks of suffering from diseases such as typhoid, cholera and many more.
- ❖ A problem of political interference. This is because the organization has two wings that is political and administrative, so many leaders find difficulty in the process of making decision that will develop the organization

- ❖ Inadequate facilities of information technology system in finance department, like computers, few Printing and photocopying machine which all affects the performance of the organization.
- ❖ The organization faced a challenge of inadequate space for storage which made record keeping difficult and this led to some document being destroyed by rain and termites.
- ❖ The organization faced a challenge of inadequate seats and the room mostly during internship because the internees had to find where to seat, this comes during seminars and meetings by other external parties, like special needs seminars, community meetings and trainings
- ❖ There is also a problem of one person taking two positions like Town Clerk of Pallisa Tow Council is the very person who is the deputy CAO at the district side so it brings confusion when handling issues.

#### **4.1.2 WORK GROUP RELATED**

The following were the challenges affecting the workers.

- ❖ Poor working conditions like these workers work from 8:00am to 5:00pm and yet they were not provided with lunch and any kind of allowance, this affected work morals, motivation and incompetency in terms of commitment to their work.
- ❖ Lack of team work among the internee while doing tasks assigned, where by some member could leave other to do tasks alone yet it was meant to be done as a team.
- ❖ Insufficient funds for facilitation in certain activities like during mobilization, tax assessment and collection.

There was a challenge of inadequate facilities to use for instance the brooms, scrubbing brushes and on top of that some were worn out for disposal at scrap value.

#### **4.1.3 PERSONAL**

- ❖ Many internees in the office was also a challenge observed by me. This is because it was hard to see clearly what the supervisor was illustrating like updating the cash book and many others.
- ❖ There was a challenge of inadequate office equipment like computers, and seats to the interns where some of the interns were forced to share computers and this affected the concentration of the interns.

- ❖ Rampant power failure hindered performance because the equipment could not operate without power. Many departments in the organization did not have generators to operate the equipment since the one which was available could supply only to the administration block and could not reach finance department
- ❖ Lack of lunch in the organization, this always made me to starve while in the organization. This affected my general well-being as internee in terms of ability to reason and make proper decision..
- ❖ Poor hand writing exhibited mostly on documents like vouchers thus it was do tiring to understand some writings on the documents in order to be easily interpreted to generate programs and items.

#### **4.1.4 TEAM WORK RELATED CHALLENGES**

- ❖ Lack of team work mostly among the internee while doing tasks assigned, where by some members could leave others to do tasks alone yet it was meant to be done as a team and also others dodge to carry the office key since it's the responsibility to everyone.
- ❖ Knowledge rigidities was common among the internees during assigned work that is decision not to partake in knowledge sharing rendering team work meaningless.
- ❖ There was segregation among some internee where by others share with their tribe  
Mets

#### **4.1.5 COMMUNITY CHALLENGES**

- ❖ The biggest challenge within PTC is tax avoidance where by most of the people in the community avoided paying taxes especially retailed shops because at times they could close their shops and wait for us to leave then open.
- ❖ Communities with in Pallisa Town Council faced a challenge poor sanitation where by waste materials/garbage are dumped anyhow in town. This was handled by the health inspector tirelessly reminding and encouraging them to have dust bins in/around their communities.
- ❖ Ignorance of people about why they pay tax and this was handled through sensitization of the tax payer on the taxes to be paid and the amounts to be paid according to their grades.

#### **4.1.4 SOLUTIONS TO THE CHALLENGES.**

- ❖ Proper introductions and good presentations to the clients during field work on revenue collections to avoid intimidations.
- ❖ Students provided themselves with lunch in order to overcome the problem of not being catered for; other took use of the available ripe mangoes as alternative for lunches.
- ❖ Team work performance was restored mostly by allocation of tasks to various groups to avoid idleness by other members. Also, punishment was accorded to the dormant participants hence this created motivation and work done.
- ❖ The problem of few computers was partially solved by a few students who owned laptops that acted as additives to the few computers available. Communities with in Pallisa Town Council faced a challenge poor sanitation where by waste materials/garbage are dumped anyhow in town. This was handled by the health inspector tirelessly reminding and encouraging them to have dust bins in/around their communities.
- ❖ Good handwriting and neatness were emphasized in order to ease the posting of revenue and expenditures to the abstracts from vouchers.

#### **4.2 ENJOYMENTS ON THE FIELD ATTAUCHMENT**

- ❖ The internee enjoyed discussions that were made in the office especially when it came to relating theory learnt in class to the practical work done in the organization, estimation of budgets discussion and formulation of equitable financial reports were nice captivating moments.
- ❖ Cashbook and the bank statement, posting and classification of expenditure to expenditure abstract and later to the Ledger book, posting of revenue to revenue abstract with correct balancesand many others.
- ❖ I was able to get new friends from different universities and institutions, new colleagues in the organization from different departments where I was able to share with them notes, ideas, views, about work ethics and environment.
- ❖ I participated in going to the field for example in Pallisa market trading centre where I was able to assess the business people around while issuing the trading license assessment form to them. The reason of our going was to identify the sources of government revenue.



- ❖ The internee enjoyed writing payment vouchers for various activities and department within the organization for example, administration, engineering, finance, reconciling a

#### **4.3 DISAPPOINTMENTS IN THE FIELD ATTAUCHMENT**

- ❖ No proper facilitation to the interns. This was evidenced when I was told that we came to learn only and there is no allowance, transport refund, lunch and breakfast for me.
- ❖ Disappointment for not having been handled in computerized accounting neither in public sector accounting nor practical auditing sessions carried out at all during my internship training in Pallisa Town Council.
- ❖ Limited power supply in the finance department where the department could go without power due to ineffective Yaka payments, lack of backup power generator to perform easily work and tasks assigned faster.
- ❖ I was able to find some new books of account like vote books, abstract of expenditure and revenue which were not taught in the university level yet key areas for an accountant.

## **CHAPTER FIVE**

### **CONCLUSIONS AND RECOMMENDATIONS**

#### **5.0 Introduction**

This chapter comprises of the conclusion, and the recommendations to the organization, policy makers and the University.

#### **5.1 Conclusion.**

Pallisa Town Council is a place of opportunities with great labor force that trains and impacts important knowledge, skills experience for the growth and career development of any individual and a best place for field attachment training.

The internship, exercise gave me an opportunity to experience, time management, and stress management. Finally, the exercise has imparted me with a lot of skills, lessons, experience as discussed in the report.

In relation to the above knowledge and skills gained, I appreciate the faculty of management sciences for coming up with the internship program and also the faculty should continue with the system hence pursuing excellence at Busitema University.

I want appreciate God by saying thank you for guiding and taking me throughout this training as I say For God and My Country.

#### **5.2.0 RECOMMENDATIONS TO THE IDENTIFIED CHALLENGES**

##### **5.2.1 TO PALLISA TOWN COUNCIL**

- ❖ The organization should construct a canteen to cater for clients' breakfast and lunch in order to reduce on the costs incurred by employees to travelling and up and down movement under hot weather for launch and delay to report back thus improving on the organization performance.
- ❖ The organization especially the finance department should procure more computers so as to enable the intern to access the practical work at convenience and electrification of the whole finance department since some offices are lacking power.

- ❖ The organization should procure dustbins to all offices. This could help to reduce on unnecessary dumping of rubbish. Was as a result of my observation of some offices which could just dump the rubbish.
- ❖ The organization should increase on the space in the office by allocating interns to work in shifts that can reduce on congestion in the office.
- ❖ The organization should procure the standby generator so as to serve the organization incase power is off in order to continue with constant service delivery
- ❖ The organization should make use of the PPDA in order to take the initiative of disposal of assets that is, selling old vehicles and motorcycles in order to generate more income other than depending on the local revenues.
- ❖ The organization should reduce on the number of students that are admitted for internship training to avoid congestion in the office during the training period.
- ❖ The organization should motivate workers through paying them promptly and training. That will encourage workers to do the work effectively and efficiently hence improved performance.

#### **5.2.2. TO THE COUNCIL.**

- ❖ The head of finance and his committee should ensure that it sensitizes people on the benefits of paying tax. This can lead to achieving of more revenue for the council.
- ❖ The Head Of Finance should carryout Capacity building, continuous monitoring and mentoring of workers to ensure adherence to standards most especially the town agents who duly carry out revenue collections don't meet correct rules while at the field and lack professional ethical conducts.
- ❖ There is need to uphold proper health and sanitation. The office of the health inspector should improve and reflect signs of good hygiene from sensitive areas like wash rooms (toilets and urinals) and ensure that they are duly clean to avoid spread of diseases that are indigenous to dirty areas.
- ❖ There is aspect of gender bias thus, there is need for PTC to favor recruitment of female employees to create balance in labor force and reduce on the gender inequality.

- ❖ The Town clerk together with the head of finance should ensure that budget conferences are conducted in time to reduce on poor planning at the Town council.

### **5.2.3. TO BUSITEMA UNIVERSITY**

- Log book modification. The University should make a nice log book in which interneers use for recording their daily tasks, weekly reports, and challenges faced during every week
- Assignment of supervisors. The University should assign supervisors to have periodical visits like twice during internship to confirm the presence of the intern at the place of work.
- Clear guidelines that are updated. The University should provide clear guidelines with updated information and not depending on recurring obsolete data to present situation. For example, the guidelines which were given had no allocations for the field supervisor's signatory above all it was for 2017, thus lack of clear information
- Enriching students with deep knowledge particularly on core course units (accounting and finance section), for example Taxation, Financial reporting mostly on key areas like International Accounting Standards, IFRS and consolidations, Business accounting, Strategic management and Business finance.
- Career guidance and development. The University should provide clear guidance and advise in the progress of report, publication of results and where possible career development. This will help the internee to come up with a good report and have focus on future career growth.

**REFERENCES:**

Pallisa Town Council 2015/2016- 2019/2020, five-year development plan

Pallisa Town Council 2022/2023 Approved recurrent and capital Budget

Citizen's handbook on law and administration of justice in Uganda third edition


Local Government, Financial and Accounting manual 2007.

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## **APPENDICES**

7.1.1	Payment voucher.....	30
7.1.2	Map of Pallisa town council.....	31
7.1.3	Photo of the interne during internship.....	32
7.1.4	Acceptance letter of the interne .....33	33
7.1.5	Letter of completion of the internship training.....	34
7.1.6	Letter of placement.....	35

**Appendix 7.1.1: Payment voucher**



**PALLISA TOWN COUNCIL**  
THE REPUBLIC OF UGANDA  
 P.O. Box 60, Tel: 35, Pallisa, UGANDA

VOUCHER NO.

Department/Section.....  
 Dr. to.....  
 Date.....

Description of service or Article	Taxable on charge Expenditure	Amount Shs.
	Ledger Folio	Date
<b>Authority.....</b>		<b>Cheque No. ....</b>
<b>TOTAL</b>		

I HEREBY CERTIFY that the above account is correct and was incurred under the authority quoted, that the above service has been duly and properly performed/supplies have been received in good condition, that the payment price charged in accordance with regulations of the terms of the contract or agreement/fair and reasonable and that the above expenditure of Shs: (in words).....  
 will not cause an excess over the provision made under the authority quoted on this voucher under the programme/sub programme shown below. I FURTHER CERTIFY that the stores have been taken on charge, or are expendable as indicated above.

Signature:..... Vote Controller  
 Signature:..... Town Clerk

Received / paid this..... day of..... in payment of the above account the sum of shillings.....

Entered in the Vote Book (to be completed by office of origin)  
 Date:.....  
 Signature:.....

Passed for payment (to be completed by passing officer)  
 For Shs:.....  
 Date:.....  
 Signature:.....

Signature of payee.....  
 Signature of Witness of Payment.....  
 Signature of Paying Officer.....

Inter department clearance  
 Programme of estimate:  
 Sub Programme.....  
 Item.....

TOTAL SHS:.....

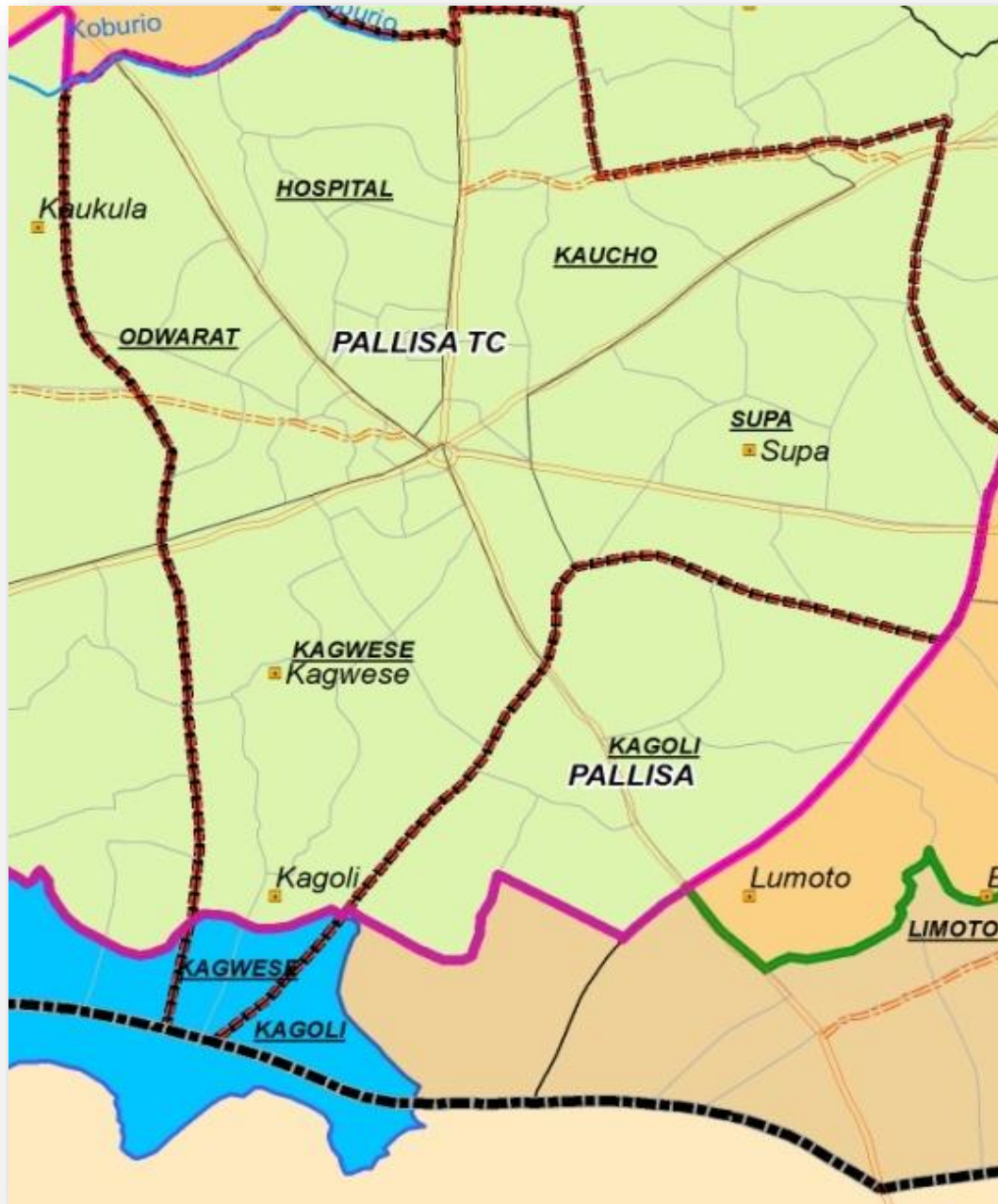
(1) Original - Accounts

(2) Duplicate - Payee

(3) Triplicate - File/Books

Appendix 7.1.2

Figure 1. Showing the location, area coverage and its composition; the five (5) wards in Pallisa Town Council showing its places.





**Appendix 7.1.3: Photo during internship**

