



BUSITEMA UNIVERSITY

FACULTY OF MANAGEMENT SCIENCES

A REPORT ON FIELD ATTACHMENT CARRIED OUT AT MBALE CITY COUNCIL.

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BU/UP/2021/2713.

**A REPORT SUBMITTED TO THE FACULTY OF MANAGEMENT SCIENCES AS A
PARTIAL FULFILLMENT FOR THE AWARD OF A BACHELORS DEGREE OF
BUSINESS**

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DECLARATION

I **MASABA JOAN SHILLA** of **Reg.BU/UP/2021/2713** do declare that this is an original piece of work and to the best of my knowledge, this internship report has not been submitted/ published for any certificate, diploma or degree in any institution or used for any other purpose before.

MASABA JOAN SHILLA

Sign.....

Date.....

APPROVAL

I, approve that this internship report was written under my supervision in partial fulfillment of the requirement for the award of a Bachelor’s Degree in Business Administration at Busitema University.

Academic supervisor Mrs. EMOJONG RONALD

Sign.....

Date.....

Field supervisor Mr. Hakim Khaukha

Sign.....

Date.....

DEDICATION

In a special way, I dedicate this work to my mother Asio Betty for her moral, spiritual and financial support. A special dedication also goes to the staff members of MBALE CITY for the support they rendered to me during the period of internship exercise most especially my field supervisors **MR. Mr. Hakim Khaukha** of Mbale city council.

I personally give special thanks to my academic supervisor **Mr. EMOJONG RONALD** for his restless advice and Busitema university fraternity at large.

Special thanks also go to my fellow trainees at **Mbale City Council** for the knowledge shared, help they gave me and spirit of togetherness that they exhibited throughout the entire training period.

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ABBREVIATIONS/ACRONYMS

MCC	Mbale City Council
CEO	Chief Executive Officer
SSW	Senior Supritendat of Works
SCO	Senior Commercial Officer
PRO	Public Relations Officer
PFO	Principal of Finance Officer
LPO	Local Purchase Order
PWD	People with Disabilities
PDM	Parish Development Model
URA	Uganda Revenue Authority

ABSTRACT

This internship report is about internship held at **MCC** Mbale district from 12th June to 04th August 2023, it contains such a practice, experience, and discipline exposed to me from **MCC** in areas of accounting, finance, tax collection as well as service delivery to people.

Internship is a period of work experience offered by an employer to give students and graduates exposure to the working environment often within a specific industry which relates to their field of study.

The internship report will also explain the activities, tasks and assignments done during the internship period and also giving lessons, new knowledge and skills gained during this internship period.

The report discusses the challenges and how they handled which I experienced during my internship period with Mbale City Council.

The most **practical work carried out** during my internship at Mbale City Council among the many include; extraction of bank statements, bank Reconciliation, posting information in ledger and trail balance, arranging and stamping of documents, preparing cashbooks, filling of payment vouchers, budgeting and many others

During my internship, I also faced a lot of challenges such as; lack of alternative sources of power at the office, lack of transport, inadequate computers, lack of lunch, strict dressing code, making mistakes while filling vote books and cheques, inadequate seats at office.

In Conclusion, Mbale City Council is a place full of opportunities for internship exercise and of a great importance for the internees. However, if Mbale City Council can address the challenges of office space, computers, transport, increase revenue base, lunch for employees and interns Mbale City Council is the best place in the world for internship.

Busitema University is an accredited National University of Uganda that awards their bachelors after a mandatory subjection to their students to do internship. The exercise is so welcoming though there some hiccups like, no facilitation for the internees, short internship period, and limited course units. I promise if Busitema University looks into these challenges, the University will make internship more meaningful.

CHAPTER ONE

1.0 INTRODUCTION

As part of my three (3) years Bachelor's Degree in Business Administration (BBA), per the requirement of Busitema University, it's mandatory for students joining third year to perform an internship.

Students are to embark on this internship for a minimum of two months to enable them obtain practical experience in the field of study and also to abreast them of the working experience. The report is written at the end of the internship by the student to the faculty which forms part in the awarding of the degree transcript.

This section enlists the place of field attachment including its objectives, location of the attachment institution, its vision, objectives, mandate structure and other aspects of the institution as detailed below.

1.1 Location and description of place of field attachment

Mbale City is located along 34 degrees 10 east of the prime meridian and 1 degree of north of the equator situated at the foot of Wanale ridge, the most prominent westerly ridge of Mt Elgon. Mbale City council is found in Mbale City in Eastern Uganda. It is situated 45km north of Tororo town, 56km south East of Kumi town, 57km east of Pallisa town and 55km south west of Kapchorwa town.

Mbale City Council which was formerly called Mbale Municipal Council started way back in 1957 as the eastern region administrative center for the colonial powers. The administrative center later attached to Arabs Indian traders who introduced trade and commerce as well as the area today. By 1961, Mbale town administration has built modern offices at plot 62-68 on what is now called Republic Street and after independence in 1962; the community adopted the decentralization system of government.

1.1.1 Organization background

Mbale City Council which was formerly called Mbale Municipal Council started way back in 1957 as the eastern region administrative center for the colonial powers. The administrative center later attached to Arabs Indian traders who introduced trade and commerce as well as the area today. By 1961, Mbale town administration has built modern offices at plot 62-68 on what is now called Republic Street and after independence in 1962; the community adopted the decentralization system of government. The MCC is the supreme legislative body within Mbale City and is responsible for policy formulation and supervision of the implementation of policies and decisions. The council constitutes directly elected councilors from each of the wards in the City. MCC has two (2) city divisions i.e. Northern, and, Industrial divisions, 58wards and 389 cells. And among the wards under MCC includes, Nkoma, Northern central, south-central, Namakwekwe A, Namakwekwe B.

Mbale City Council is located opposite post office, high court and Regional block along Republic Street.

Mbale city council is a Government Organization and it is only a services provider.

Vision

A wealthy city of enterprising citizens. **Missions**

To provide services which focus on national and local priorities and thereby improve on the quality of life of the community of Mbale City in an environmentally sustainable manner.

Values

- Equity
- Respect of human rights
- Effective service delivery
- Equity
- Transparency
- Innovation
- Team work
- Excellence

1.2 Objectives of field attachment.

The following are the objectives of the field attachment;

- To provide an opportunity to the students to apply principles and techniques theoretically learnt into real life problem solving solutions.
- To get hands on experience in real life situations that they are expected to work in when they graduate or after accomplishing the degree
- To expose a student to new knowledge through teamwork , challenges and risks in addition to other issues in the working environment
- To develop students understanding and work ethics, employment demands, responsibilities and opportunities and improve on the research capabilities.
- To enhance linkages between Busitema University and the various organizations.
- To enable the students, learn and gain practical skill and knowledge that may not be acquired theoretically.

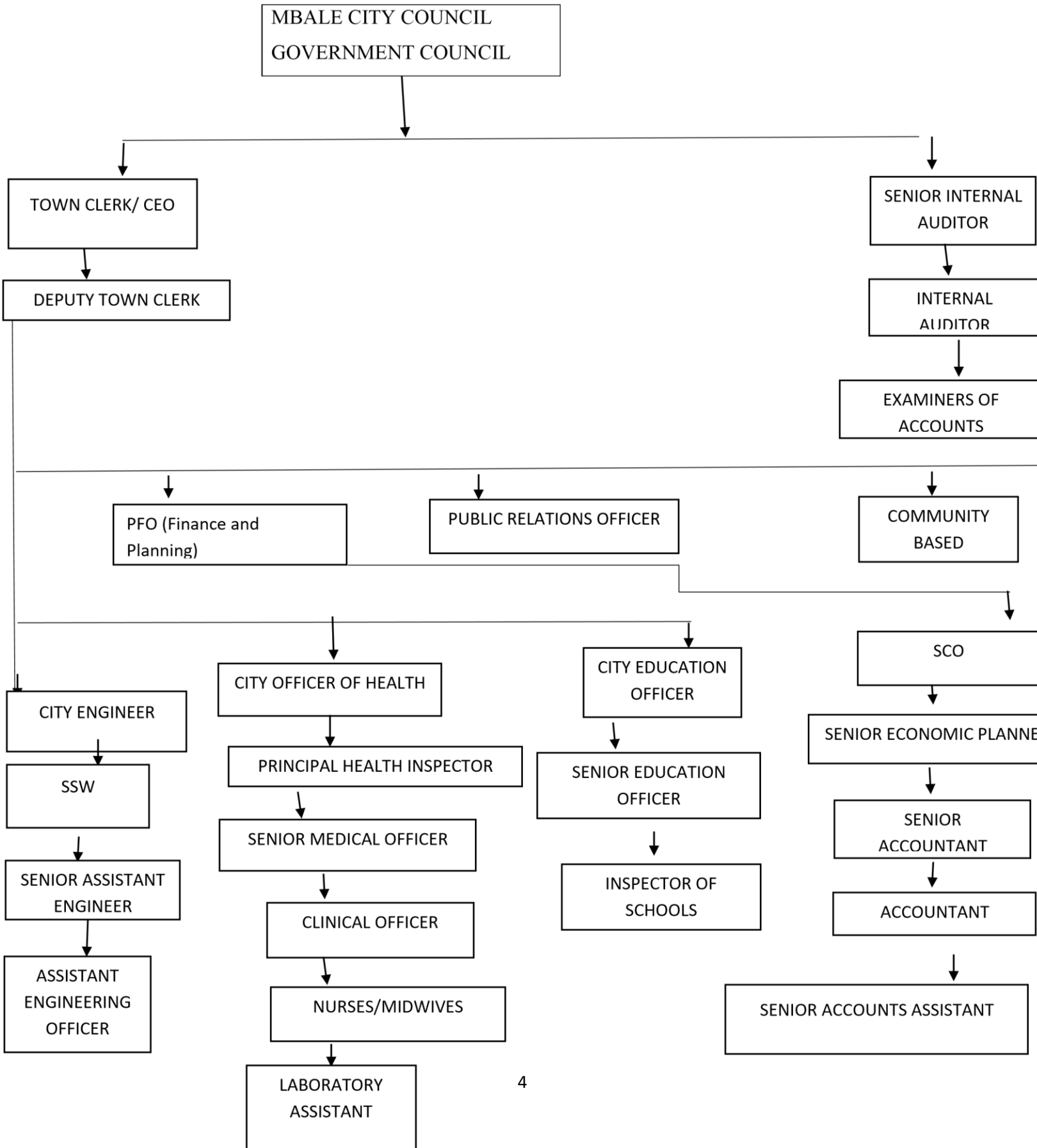
1.3 Organizational structure of Mbale City Council.

MCC structure shows the chain of command from top to bottom.

According to Henry Fayol's idea that effective organization requires each person in an organization to report only to the figure of authority directly above them. Max Weber admired bureaucracy for its clearly defined hierarchies of authority, consistent with the chain of command. He believed that effective chain of command could be effective solution to the disorganization and chaos in organizations.

The organization is characterized by ten departments as seen in the organizational structure. The organization is headed by the town clerk who is the accounting officer of the procurement and disposal entity of Mbale City Council. On the other hand, the mayor politically heads Mbale City Council.

Figure 1.2 Mbale City Council organizational structure



1.4 Tasked carried out by MCC

MMC does a lot of tasks and these are carried by different departments as discussed below;

1.4.1 Finance and planning

Finance department is a service sector consisting of four sections namely; senior commercial officer, senior commercial planner section, accounts section. Financial management, financial record keeping, revenue mobilization and administration, budgeting and book keeping are core responsibilities of the finance department. The department is headed by the head of finance and assisted by the senior finance assistant who is also in charge of revenue and budget section. The two officers handle the day to day operational and strategic tasks of the department

The following are the activities of the finance and planning department.

- Coordinating the preparation of council's budget.
- Give advice on financial matters
- Communicate through financial reports
- Budget implementation and control □ Cash flow management.
- Revenue mobilization.
- Making payments.
- Revenue assessment □ Book keeping
- Assets management.

Finance and planning also implements lawful financial policies and directions of the council as communicated by the chief executive.

Making provision for safe custody of the council funds and all accounting books, some of these books include cash books, vote books, revenue register, LPO books and other accounting materials Finance and planning office, finances the council activities upon clear and approved requisitions; some of the council activities include council meetings facilitation roads rehabilitation, garbage collection, street lights and other day today activities.

1.4.2 Community based services

This Local Government department mandated by town council to facilitate social development particularly amongst the marginalized and under developed section of the people of Mbale City Council for example women, youth, people with disabilities (PWD), elders, children, and people with HIV/AIDS.

This department has been added another task of assessing the people in the community to benefit from PDM and entering them in the system.

1.4.3 Technical services and works

This department is headed by the City Engineer, supported by the Senior Supritendat of Works, senior assistant engineer, and assistant engineering officer. The department comprised of urban water, land mechanicals, electrical and building sectors. It is responsible for the development and the maintenance of the physical infrastructure required meeting sectorial service delivery targets and ensuring sufficient, affordable and convenient water supplies and access to land in town.

They approve plans, test soils, and advice people on land matters and teach people about physical planning.

1.4.4 Health department

The department is divided into six sections sectors, city officer of health, principal health inspector, senior medical officer, clinical officer, nurses and laboratory assistants. And services provided include, outpatient's department, maternal and child health/family planning, immunization, sanitation and hygiene, maternity services, laboratory services, mental and dental services.

They ensure that there preventive measures in place.

1.4.6 Senior Internal Auditors

They see whether there're internal controls and policies being followed.

CHAPTER TWO

MAIN BODY

2.1 Description of activities carried out.

This section covers the activities that were undertaken, duties and responsibilities the intern was assigned during the internship training. The following were the activities carried out while in the organization;

Taking of an Oath

It involves an official oath and oath of secrecy; this is intended to ensure that I uphold the cordial rules of the organization especially in the department of specialization. This is was done in the office of the town clerk led by the Law enforcement Officer.

Orientation

This involved introducing the internee to the different departments of the organization that is the town clerk office, health office, works office, community development office, finance and accounts office and many others. This also involved meeting different members of Mbale City Council who work in different departments.

Revising the budget estimates and expenditure (Recurrent and development) of Mbale City Council.

This involved determining the revenue and expenditure estimates of MCC and the internee discovered the major causes of the shortfall in local revenue and its attributes.

Review of Mbale City Council budget framework paper.

The internee also reviewed the budget framework of MCC and also got to know how the budget process is handles in the organization

Writing of Payment Vouchers

This involves writing payment vouchers of different expenditure of various departments that include expenses like transport hire, fuel, stationery, staff welfare, operation and maintenance to mention but a few, all monies spent were used to facilitation of Mbale City Council activities.

Posting to a Vote book

During my internship period at Mbale City Council, the internee also learnt about a vote book, how to fill it, its purpose and the methods used in its preparation as these included, virement method, Reallocation and supplementary methods aimed at regulating the expenditure of an organization.

Bank Reconciliation

This involves critical analysis of the bank statement and a cash book that had debits and credit transactions and made sure that two accounts balance off and this is done at the end of every month.

Balancing off the expenditure abstract. This is where the figures are added up to get their total which is used to balance off.

The internee was also involved in balancing off the expenditure abstract for the purposes of getting the grand total to post in the general ledger account.

Budgeting

This involves allocating funds to different activities/items to be carried out appropriately usually coupled with expected revenue. During the internship period the internee was further tasked to draft a budget and there of balancing and this was intended to improve on the budgetary skills of the students and also be in position to allocate the available funds to the different departments in the organization.

Updating the loan register.

The internee was also taken through the process of updating the loan register. This records the details of borrowers of fees from local government,

Brain storming

This activity involved brain storming on different topics which among others included; review of budget implementation guidelines for primary and secondary schools, review of the budget frame work, how different budgeting processes are handles , discussion on the sources of revenue, discussion on the description of Mbale City Council, abstract, budgets, types of vouchers, used to regulate expenditure among others.

Posting general receipts into the abstract of revenue.

This was done by comparing the codes and programs between the receipts and the budget, and then the figures would be posted in the abstract of revenue. **Personal reading**

This is engaging one's self to look at and interpret some information. The internee further did personal reading and the books read include; the accounting manual, reading the budget estimates and expenditure and the background of the organization that made the internee get more insight about the organization.

Office maintenance

In order to ensure the easy flow of work in the finance and accounting departments, routine office cleaning and arranging the tables and files, all of which was aimed at having a clean working environment.

Stamping of documents

This was another activity done by the internee during my internship at Mbale City council. This is where the internee was involved in stamping of several documents such as receipts, log books, payment vouchers among others.

Making payments

Making payments involves paying casual workers their wages for the work done. Payments were made to the Mbale City council casual workers involved in the general cleaning of the town council as per the due dates.

Banking of money

During the internship period the internee also had exposure of banking cash with centenary bank Mbale branch. Banking money involves taking cash to the bank to either make a deposit to the account or sometimes to make payments or remitting taxes to URA.

2.2 Duties and responsibilities assigned and how they were performed

Filling the abstract

The internee was assigned a duty of entering data to the abstract. This was done by getting receipts and fill them in the abstract following their voucher numbers and different codes assigned to different activities.

Totaling figures in the abstract

The internee was also involved in totaling figures in the abstract of revenue. This was simply done by the help of a calculator.

Developing a budget

The internee was responsible of developing a budget with the guidance of the supervisor as a sample for us to learn from and allocate incomes and expenses well.

Writing up payment vouchers

Departments could write requisitions for payment and they present them to the accounts office then write payment vouchers for those expenses following the budget book.

Filling in the vote book

When payments are given to the responsible departments according to the payment vouchers, the internee was also responsible of posting those expenses in the vote book. This data is got from the payment vouchers.

Presenting the budget as a bursar

In order for us to learn how a budget is made and presented, the internee was assigned as the bursar of the school and presented it to the board of directors.

Filling up a cheque

During my internship, the internee was also assigned with the help of the field supervisor to fill a cheque to be presented to the bank for payment.

Taking cheque to the bank for taxes

My supervisor assigned me a duty of presenting a cheque to the bank for remitting taxes to URA, where the bank gave us a receipt to be kept in office in documents.

Reconciling the cash book and the bank statement

The internee was also assigned to reconcile the cash book and the bank statement. This was done by getting the bank statement and a cash book and see what is missing in each of them that is in the other especially those in the bank statement that are not in the cash book, then you balance off.

2.3 New knowledge and skills gained.

New knowledge gained

Budget adjustment. While in the organization, the intern also gained new knowledge and a skill in making budget adjustments and how to regulate expenditure.

Bank reconciliation. The internee gained practical knowledge on reconciling a cash book and a bank statement, where it was discovered that the balance carried down in the cash book should be as that of bank statement.

Writing of payment voucher. The internee learnt how payment voucher copies are organized before writing anything on it from original copy to triplicate file books.

Classifying of revenues and expenditures. The internee learnt how to classify revenues and expenditures of council using the revenue and expenditure abstracts.

Posting in the vote book. The internee also got knowledge in posting expenditure figures from the payment vouchers to the vote book which controls the expenditures in Mbale City Council.

Writing cash analysis. The internee gained knowledge and experience in posting of transactions into the cash analysis where incomes and expenditures are posted in independent columns.

Skills gained

Communication skills. The internee gained communication skills while in the organization and this was through the use of internal communications such as memos, letters and through interaction with the worker within the organization.

Inter-personal skills. While in the organization, the internee was able to relate to fellow interns and this enabled him to handle fellow intern and also related with them though almost all of them were from different backgrounds.

Filling the vote book. The internee also gained an experience in filling of a vote book and this was done through entering expenditure vouchers that is recording the actual expenditure and then reduces it to the approved estimate.

Record and book keeping skills. While in the organization, the intern gained record keeping skills where he was tasked to file some documents in their respective files for future reference and accountability purposes for example filing of receipts, vouchers and payment schedules.

Time management skill. The internee was able to gain the skill of time management whereby I was always able to manage time by waking up so early in order to arrive at work before 08:00 am every day.

Self-engagement skill. The internee was able to gain the skill of self-engagement whereby I had to engage myself in personal reading for example reviewing of the central market Act, discussion on the description of the organization among others that helped me to gain the skill of selfengagement.

Public speaking skills. Through constantly meetings and interactions with different groups of people, the internee was able to gain public speaking skills during the training period.

Listening skill. During the internship training, the internee had to learn how to listen carefully and attentively especially while receiving instructions and feedback from the field supervisor and staff members. The internee realized how important it is to get instructions right the first time and continuously paying attention to detail. Therefore I learnt how vital the skill of listening is in due course of the field attachment training.

Team building skills. Through working in different work teams, the internee was able to gain skills and values of working as a team of which these skills helped me in always accomplishing the tasks in time.

Reporting skills. The field attachment program helped the internee to learn how to obtain various reporting skills; be it verbal or writing reports on findings whenever tasks were assigned. This constant reporting helped groom and nurture my reporting skills to the extent that I can now report confidently any issue to the concerned people.

Analytical skill. The internee was able to gain the skill of analyzing things for example analyzing the cash book with the bank statement, analyzing the budget, financial statements and come up with conclusions for effective decision making that helped in improving my analytical skills.

Questioning skills. During the internship training program at Mbale City Council, the internee had to ask questions on areas that were not clear with a view of finding out how things were done, the way things were and how they attained what they wanted.

Reflection skills. In most cases the internee had to reflect on what had been done perfectly the previous day to help carry on the day's activities with fewer mistakes and also in relation to Busitema university standards

Observation skills. At times the internee had to observe and see what the field supervisor was doing to help me do it as well. The internee mostly observed the way voucher numbers are indicated and filled in an orderly and timely manner.

Office management skills. An office is a place where clerical work is done, having working desks and chairs for both workers and clients. Office management is the ability to organize the working office well and proper handling of both clients and workers under ones supervision.

During the internship, the internee gained office management skills through practical work of organizing the office and proper handling of clients whenever they came to make either some inquiries or payments.

Financial management skills: Good financial management begins with proper planning and budgeting, collection, receipting and recording of revenue, adherence to expenditure limits and recording of expenditures in proper books of accounts and observance of internal control measures. During the internship the internee learnt how to prepare budgets, receipting and recording of revenues in the right books of accounts, preparation of payment vouchers and recording of expenditures in the appropriate books of accounts and internal audit process, among other practices. This practical exposure helped me to improve on my financial management skills.

2.4 Relationship between other staff and supervisor.

According to HEED CHILDREN LTD, policies like code of conduct, communication and relations of the organization's interests, relating was according to the adopted dress code and conduct expected of an accountant, common core values and friendly relations among the staff members of HEED CHILDREN LTD whom I got the friendly relations with, for advice and guidance where need arose. While in HEED CHILDREN LTD as an intern, relation with other staff was friendly largely because HEED CHILDREN LTD is a democratic institution whereby every person's voice is heard and no person was supposed to be left behind.

There was one-to-one assistance concept where necessary which is a good approach to ease understanding between the intern and the supervisor.

2.5 Problems experienced and how they were handled

The internee encountered the following problems while carrying out my internship training at Mbale City Council;

2.5.1 Personal problems

New lifestyle

The major challenge the internee experienced was the new lifestyle which I had never met since the beginning of the University education. The internship gave me a new life style; it made me wake up very early in the morning with the alarm clock set, sitting for 8 hours in the office. The new style was quite jarring but productive. This challenge later became obvious and part of the intern's daily life activities as the days moved on.

Lack of lunch

Mbale City Council being a government organization couldn't provide lunch to its internees as it was allocated in the budget, this always made the internee starve while in the organization. However, this was by handled by looking for some money for breakfast and lunch or at times the internee could carry my food.

Insufficient scholastic materials

The intern had a challenge of lack of writing materials which made it hard for him when writing down notes being discussed since I didn't know they were necessary and this was handled by buying some.

High transport costs

High transport cost also posed a very strong challenge due to long distance from where the internee was residing to the organization. This was handled by taking a boda at times then some other days the internee could just foot back whenever transport money seemed to be an obstacle.

Making mistakes

This was one of the great problems the internee faced when writing/filling of office documents like cheques and vote book. This was handled by critically analyzing the documents and asking where necessary.

Bad weather

Bad weather such as too much sunshine, heavy rainfall was also a great challenge in that it could inconvenience planned movements of the internee. This was handled through the use of the rain coat or at times I could use my umbrella.

Strict official dressing code

The internee also faced a challenge of poor dressing which was not in line with the organizations' code. This was handled by purchasing the office attires so as to match the organizational code of dressing.

2.5.2 Problems experienced at the place of attachment

Inadequate computers

The organization also faced a challenge of inadequate computers which slowed down most of the activities and tasks assigned to the internee; this was handled by moving out to the nearby stationeries.

Lack of transport

The internee also faced a challenge of lack of transport allowance as the organization had not budgeted for the facilitation of the internees during the training program at Mbale City Council.

Power shortages

The organization faced a challenge of power shortages where by power was always on and off and this also affected the efficiency and effectiveness of work within the organization. This was handled by provision of solar systems in the organization.

Hygiene

The organization also had a challenge of poor hygiene especially in the places of convenience which gave the internee hard time and this was handled by cleaning of the places.

Lack of alternative sources of power

The organization lacked alternative sources of power and this slowed down the efficiency and effectiveness of work during the internship where by this made it difficult for the internee to execute the tasks given on time and also caused a delay in making of the report.

Lack of lunch

The organization also had a challenge of lack of lunch where by the workers were not being facilitated with lunch which starved most of the workers and interns, this was handled by interns facilitating themselves.

Inadequate seats

The organization faced a challenge of inadequate seats which was a challenge during internship because the interns had to find where to seat, this was handled by getting some seats from the public library.

Inadequate stationary materials

The organization also faced a challenge of inadequate stationary materials such as rims of papers, pens which also slowed down work within the organization; these was handled by getting stationery on credit from out and then pay later.

2.5.3 Community challenges

Ignorance

Ignorance of people about why they pay taxes 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.

Sanitation

Communities within MCC 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.

2.5.4 University challenges

Lack of keep up and transport facilitation

Transport not being provided by the university to the internee which made the internee to report to the place of attachment sometimes a little late hence, this was handled by parents giving the internee money for transport.

Limited internship period

Limited time given to students for internship which could make a number of activities not handled during the short period given. This was solved by handling a lot of activities per day, removing break time and limiting time for lunch so as to have time to do all necessary activities.

Inadequate orientation

Inadequate orientation by the university to the students also made it difficult for the intern during internship where by the intern didn't know what was to be done and what was expected of him and this was solved by the field supervisor's orientation and the late availing of internship log book which provides a guide to the intern.

CHAPTER THREE

3.1 CONCLUSIONS

Mbale City is a well performing organization with legal issues that is driven by its vision and mission respectively. It's committed to meet the needs of its clients and all the people within Mbale by satisfying them fully and this has made it to prosper and achieve whatever it wants both locally and internationally it has been known. And with this Mbale City Council is heading for success.

The intern field work experience was educative, very rewarding and it exposed the internee to what it takes place in the working environment and taught the internee what should be done when employed by any organization both within and outside the country.

Therefore, the internee takes a humble request that all business students should do internship so as to link theory acquired from lectures and practical experience when it comes to analyzing figures on the computer. This is important because it has enabled the intern to acknowledge the need to acquire skills.

CHAPTER FOUR

4.0 RECOMMENDATIONS

For a better training, I recommend that the following should be looked upon by both Busitema University and Mbale City Council.

4.1 Recommendations for improving internship

For improving industrial training, I recommend the following to be put in consideration;

- Students should be provided with internship allowances while they are planning to cater for their lunch, accommodation and transport during internship.
- The departments should connect with cooperate bodies and agencies for internship placement to shun the struggle and strains students go through before securing the places for internship.
- The university should also provide the students with enough orientation about internship that is expectations from the field attachment.
- The University should set course units in a way that they always handle very important course units before sending students out for internship such as public sector accounting, auditing and many others.
- The University should adjust on the period of internship training so to enable the internees to cover a lot during their internship.
- I also recommend that the university should be more practical while handling their lectures for example real cash books, bank statements while reconciling should be carried.

4.2 Recommendations for improvement of work output at MCC

- I recommend MCC to avail the accounts office with an air conditioner since most afternoons it's too hot yet work is much; the office is hot due to congestion and the weather.
- MCC should also allocate allowances to all its employees to motivate them and cater for small needs like transport, lunch and many others as they wait for salary at the end of the month. Especially to those helping interns in their training.
- The organization should buy more computers and printers for at least each department of the organization to reduce costs on typing, photocopying, printing and other stationery.

Computers also will provide the best means of storage for organization's data as soft copies are maintained in the computer.

- The organization should also establish more tax base (local revenue) in order to collect enough revenue to run the organization's activities.
- The organization should also provide other sources of power such as a standby generator that should supplement on the source of power during power blackout.
- MCC should build or improvise canteens to cater for staff and interns in the organization for staff welfare such as food and drinks.
- The organization should also carry out sensitization to the people in the community about tax payment so as to create awareness as to why they pay tax.
- The organization should also budget for one car used by the team that goes out to sensitize the community, assess and collect taxes.
- MCC should also provide the various departments with enough office equipment mostly seats, and stationery so as to solve the challenge of inadequate seats within the organization.

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

Students logo book

APPENDICES

Appendix 1: Filling an expenditure abstract



Appendices II Map of Mbale City Council.

