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**FACULTY OF MANAGEMENT SCIENCES  
FINANCE DEPARTMENT.**

**BY**

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**BU/UP/2023/3624**

**2024/2025**


**FIELD ATTACHMENT CARRIED OUT AT BUSIA DISTRICT LOCAL GOVERNMENT  
IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF  
BACHELORS DEGREE IN BUSINESS ADMINISTRATION OF BUSITEMA  
UNIVERSITY**

**MAY-JULY 2025**

**DECLARATION**

I KUBANIS MICHAEL, Reg. BU/UP/2023/3624 hereby do affirm and declare to the best of my knowledge and understanding that the material presented in this report is my original composition, hard work and has never been presented elsewhere for any academic award.

**KUBANIS MICHAEL**


Sign..........

Date.....21/07/2025.....

**APPROVAL**

I certify that this internship report carried out by **Mr. KUBANIS MICHAEL**, Reg. BU/UP/2023/3624 from Busia District Local Government was under taken under my supervision and is now ready for submission to Busitema University, Department of Accounting and Finance in partial fulfilment for the award of a Bachelors Degree in Accounting and Finance.

Signature.....

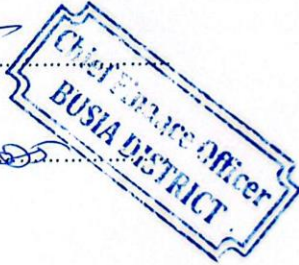
Date.....

Mrs. Taaka Irene Prisca  
(Academic Supervisor)

Signature.....

Date.....

Mr. Egessa James  
(Field Supervisor)



## **ACKNOWLEDGEMENT**

In particular, I wish to extend my appreciations to Busitema University and Busia District Local Government for their continued support in terms of education, social, material and spiritual welfare upon me. Your facilitation propelled me materialize successfully the compiling of this booklet from vital information to content contribution. May God bless the entire organization staff in their respective capacities abundantly

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## LIST OF ACRONYMS

BDLG	Busia District Local Government
CAO	Chief administrative officer
CIA	Chief Internal Auditor
CDO	Community Development Officer
DCAO	Deputy Chief Administrative Officer
DE	District Engineer
DHO	District Health Officer
DPO	District Production Officer
DCDO	District Community Development Officer
HOF	Head of Finance
IFMIS	Integrated Financial Management System
LG FAR	Local Governments (Financial and Accounting) Regulations
NUSAF	Northern Uganda Social Action Fund
PWDs	People with Disabilities
RDC	Resident District Commissioner
GPC	General Purpose Community
SDA	Safari Day Allowance
PRN	Payment Reference Number
IRAS	Integrated Revenue Administration System
GISO	Gombolola Internal Security Officer
NGOs	Non-government Organization

## **EXECUTIVE SUMMARY**

The determination of the internship program is to ensure that we students get a practical application of the theoretical knowledge we acquire from the institution. During my internship I specialized mostly in Finance thus the internship was mainly to instill practical skills and knowledge, employment demands, learn to associate with other responsibilities and opportunities at place of work.

The most work carried out in the field is mainly paper work of cash inflow and cash outflow in the organization and maintenance of books of accounts. Such work includes; preparing financial statements for example, Income and expenditure statement, cash flow statements, and statement of financial position at the end of every financial year.

To supervise the prompt collection of all revenue due to PTC and Bank it to the PTC Collection Account and issue receipts to the payee, preparing the bank reconciliation statement for all transactions carried out at the end of every month generating and filing of payment vouchers and fund transfer request forms by getting signatories from people concerned to sign and many others.

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

The organization also had a challenge of improper hygiene especially in the places of inconvenience which gave the internee hard time and this was handled by cleaning of the places and also providing water for use after using these places.

## **SECTION ONE**

### **INTRODUCTION**

#### **1.0 INTRODUCTION**

This chapter contains location and description of place of field attachment, objectives of the field attachment, vision, mission, and structure of the organization and tasks carried out by the place attached to.

#### **1.1 Location of the Organization**

Busia district is located in the North of Lake Victoria, South Eastern part of the Republic of Uganda and Western Kenya. It is approximately 196km from Kampala the capital city of Uganda. The district lies approximately between longitude 00°23'N and 34°00'E. The district covers a total land area of 736.4km<sup>2</sup>

Busia district is also well served in terms of good transport and communication networks due to the fact that it's a border district to western Kenya with major towns of the country and this eases issues related to policies that are timely required to implement. The local government offices are located a few meters from Busia-Majanji road along Justice Odoki road in Busia municipality

#### **Postal Address**

The Postal Address of Busia district local government is

P.OBOX, 124

Busia Uganda

#### **1.2Description of the Place of Field Attachment**

Busia district was originally part of Tororo district until Thursday 30<sup>th</sup> March 1997, when parliament passed the legislation of creating six new districts, Busia district was one of them resulting into joy of the people of Busia for the birth of the new district. This was to exist with

## **REFERENCES**

Local Government and Financial Accounting Manual, (2007)

The Local Government Act 2006

Local Government Finance Act (Cap 243)

Public Finance and Accountability Act, Charts