
FACULTY OF MANAGEMENT SCIENCES

**A FIELD ATTACHMENT REPORT DONE UNDER THE FINANCE AND PLANNING
DEPARTMENT AT OBUTET SUB COUNTY IN PALLISA DISTRICT LOCAL**

GOVERNMENT

BY

OPULE ANDREW

BU/UP/2024/4034

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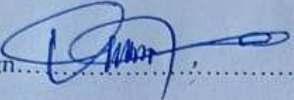
**A FIELD ATTACHMENT REPORT TO BE SUBMITTED TO THE DEPARTMENT OF
ECONOMICS AND MANAGEMENT SCIENCES IN PARTIAL FULFILMENT
OF THE REQUIREMENTS FOR AWARD OF A BACHELOR'S
DEGREE OF BUSINESS ADMINISTRATION OF
BUSITEMA UNIVERSITY**

MAY TO JULY, 2025

DECLARATION

DECLARATION

I **OPULE ANDREW** do declare that this internship report has been compiled and produced out of my personal exposure and findings from Obutet sub county in Pallisa district and it has never been submitted to any institution for academic award.

Sign.  Date. 02/09/2025

OPULE ANDREW

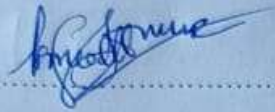
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APPROVAL SHEET

APPROVAL SHEET

I certify that this internship report was compiled and produced by **OPULE ANDREW** Reg no **BU/UP/2024/4034** under supervision for partial fulfillment for the award of bachelors' degree in Business Administration. I recommend it to be submitted to the department of economics and management, Faculty of Management sciences.

Sign



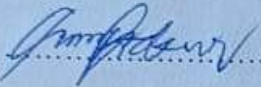
Date

4/05/2025

Mr. OKIROR ISMEAL

(Academic Supervisor)

Sign



Date

01/02/2025

Mr. ADENGELEL GODFREY

(Field Supervisor)

DEDICATION

I dedicate this work to my lovely wife **Ms. Seeri Daphine** together with my children **Olupot James Walter** and **Ounai Innocent**. My parents **Mr. Ounai Daniel** and **Ms. Kulume Florence** for the marvelous and endless financial and non-financial support they have rendered towards my education.

I must not forget to dedicate this report to committed and dedicated academic supervisor **Mr. Okiror Ismael** and the work place supervisor **Mr. Adengelel Godfrey** for the guidance and support they rendered to me during the internship exercise.

May He who is above all, God reward you abundantly and His mercy be upon you forever and ever.

ACKNOWLEDGEMENT

I would like to register my sincere heart felt appreciation to various people that have worked with me, supported and guided me from the beginning to the end of my internship exercise.

I want to acknowledge the most grateful, almighty God, the most merciful for blessing me with patience and tenacity of mind to complete the internship which is a requirement for the award of the bachelor's degree at Busitema university.

Most importantly I thank my work place supervisor **Mr. Adengelel Godfrey** and the university supervisor **Mr. Okiror Ismael** for their effort; support and guidance they rendered to me before and during the writing of this report which has helped me complete the internship successfully with the greater change in life.

I would like to recognize the support and encouragement from my fellow intern mates who were with me at the work place because they shared with me the ideas and worked together as a team which eventually simplified the work.

Last but not least my appreciation goes to my family members for their moral, spiritual, and financial support and friends for their entire struggle towards my career development by supporting me in producing this work.

May the Almighty **God** bless you abundantly.

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ABBREVIATIONS

LC	Local Council
HOF	Head of Finance
LCIII	Local Council Three
DP	Development Plan
FY	Financial Year
HOD	Head of Department
URA	Uganda Revenue Authority
PDM	Parish Development Model
VR	Voucher
LPO	Local Purchase Order
LG	Local Government
PPDA	Public Procurement and Disposal of Public Asset Act, 2003
PWDS	People with Disabilities
VAT	Value Added Tax
PAYE	Pay As You Earn

Executive summary (Abstract)

This report presents the experiences and skills gained during my internship at Obudet sub county in the finance Department. The internship covered a period of ten (10) weeks, from 19th may 2025 to 27th July 2025. The report outlines the structure of the sub county, the roles of the finance Department, my assigned duties, and the competencies acquired. The internship provided a practical link to my academic learning and deepened my understanding of public financial management in a service setting.

So, bank reconciliation, writing and coding receipts, data collection, generating quarterly financial reports, updating accounts, typing various accounting transactions using excel, posting expenditures into vote books, extracting and analyzing data and preparing ledgers.

I Learnt on how to; Reconcile the cashbook, prepare financial reports, make entries into books of accounts like cashbook, writing vouchers, use computer applications like word and excel, post expenditures into vote books and itemizing expenditures using abstracts among others.

My experience was gained in areas which include; Writing payment vouchers, bank reconciliation, writing and coding receipts, preparing quarterly financial reports, budgetary controls by use of vote books, summarizing revenues and expenditures using abstracts, data collection, and using excel and word applications among others.

I acquired the following skills. Communication skills, office management skills human resource management skills, time management skill, financial management skills and computer skills.

As we continued learning we encountered some challenges for example Lack of alternative power source, inadequate computers and seats, inadequate human resource, some activities were not covered in theory and unfavorable weather condition.

In conclusion, the internship was a very interesting successful moment because it enabled me to learn many lessons, skills and experiences. Therefore, I urge the university to strongly consider internship as a very good step in the career development of the student and it should be monitored effectively. They should also develop a strong relationship with Obudet sub county for the training of more accountants for efficient and excellent performance.

SECTION ONE

1.0 Introduction

This chapter comprises of the background, content, objectives of the field attachment, location and description of the field attachment, mission, vision, goals, objectives, the structure of the organization, tasks carried out by the place attached and then the community. Therefore an Internship exercise simply refers to an opportunity given to interns by the employers of the organization to enable them to put the theoretical knowledge acquired during lectures into practical in a specific period of time. It is one of the requirements for one to qualify for the award of a bachelor's degree in Business Administration at any institution of higher learning, like at Busitema University. This internship exercise was carried out at Obutet sub county in the accounts department.

1.1 Background of the internship

Internships are work-related learning experiences that provide students with the chance to gain important knowledge and skills in a career related, that may or may not be directly related to their academic study. Internships should have clearly defined learning objectives related to the professional goals of the student's academic coursework. An internship provides exposure to career fields of interest without making a permanent commitment. It is compulsory to every second-year student pursuing any bachelor's degree in Business administration in the faculty of Management science, department of Economics and Management at Busitema University Pallisa Campus and it is carried out for a period of ten (10) weeks and this is two and a half months.

1.2 Content of the internship

- The experience must be an extension of the classroom: a learning experience that provides for applying the knowledge gained in the classroom. It's not simply an advance of the operations of the employer or be the work that a regular employee would routinely perform.
- The skills or knowledge learnt must be transferable to other employment settings.
- The experience has a defined beginning and end, and a job description with desired qualification.

- There is clearly defined learning objectives related to the professional goals of the student's academic course.
- There is supervision by a professional with expertise and educational or professional background in the field of the experience.
- There is routine feedback by the experienced supervisor.

1.3 Objectives of the internship exercise

- To gain valuable work experience and to get the hands-on work that cannot be got in the lecture room.
- To have a position in the job market and this is because employers are more interested in work experience than the qualifications, which work experience can only be acquired through internship on job training.
- To decide the career path, the internship was also aimed at getting the realities of what happens in the field of the program undertaken; get to know the opportunities and challenges related to the field of study so as to make the right decision basing on the experience got from the field.
- To apply the theoretical knowledge learnt in class into practical work. This is to prove the worthiness of the qualification and the abilities to perform the roles assigned.
- To get the exposure and chance to know the challenges associated with the respective field of specialization through the day-to-day activities assigned at the work place.
- To get an opportunity of interacting with workers and gain valuable interpersonal and technical skills.

1.4 Benefits expected during the field attachment

- To know different books of accounts used at the hospital for example vote book, cash book, abstract of expenditure, ledgers, final accounts, receipt book, cheque book, among others and their uses in the accounts department.
- To know how to post the entries in the books of accounts having learnt the double entry system at the university level. This is because it is the basis of accounting in the field.
- To know more practical knowledge on the operation of the computer.
- To know how to prepare the payment vouchers.

- To know how to compute and file the returns for example the withholding tax, the pay as you earn (PAYE), and the value added tax (VAT) under guidance of Mr. Adengelel Godfrey

1.5 Scope of the internship

This comprises of geographical scope, content scope and time scope

1.5.1 Geographical scope

The internship was carried out at Obutet sub county in Pallisa district local government in the Eastern part of the country. It's bordered by Namutumba district with Mpologoma River in the South, Budaka in the South East, Mbale in the North East, Kumi to Soroti in the North and Kaliro in the west and Kibuku in the south west.

Pallisa district has its headquarters in Pallisa town 196kms from Kampala city on Kampala Mbale-Tirinyi high way and the town of the district is approximately located 65km by road, west of Mbale, the largest town in the sub region. The geographical area of the district is 1625sqkm out of which 338square km is covered by wetlands, rivers and lakes There are majorly two economic activities practiced in the district, that is, subsistence crop agriculture and animal husbandry, including some fish farming and bee keeping which is increasingly practiced. The major crops grown include cassava, peas, beans, millet, maize, rice, sun flower, bananas, sweet potatoes and sorghum. And the mostly reared animals in the district include; cattle, goats, sheep, pigs and poultry keeping.

Furthermore, the district is blessed with 9minor lakes that comprise part of Lake Kyoga, and these minor lakes include; L. lemwa, L. Kawi, L. Meito, L. Geme, L. Omunio, L. Nyanzaia, L. Opeta and L. Nyaguo. The district also has 9 stocked fish farms and the fish species include tilapia fish, mudfish and lung fish.

1.5.2 Content scope

The internship involved activities carried out in the accounts department which included; Bank reconciliation with the cash book which required critical analysis of the bank statements in comparison with cashbook entries. It also involves identification of direct deposits, unrepresented cheques, standing orders and bank charges, Preparation of payment vouchers according to the LGFAM, 2007.

Posting the expenditures to abstract of expenditure using source documents (payment vouchers)

Posting the vote book using source documents, this provides commitment limit for expenditure for each item in the budget and Preparing work plans and budgets by ensuring that expenditures are made within the available revenue/ funds for each item code.

1.5.3 Time scope

The internship lasted for a period of two and a half months and started on 19th may, 2025 and ended on 27th July, 2025.

1.6 Organizational profile

This comprises of the back ground of the organization.

1.6.1 Background of the organization

Obutet sub county is one of the 42 sub counties that make up Pallisa district local government and its occupied most by wetlands. Its located 4.2 kilometers north of Pallisa district in Gogonyo county. It has a total population of about 4834 people in which most are male. Its comprised of four (4) Parishes and twenty-two (22) villages.

Politically its head by the chairperson LC III and followed by the accounts chief.

1.6.2 VISION:

To improve the quality of life, promote economic development, increase personal income and boost the local community.

1.6.3 MISSION:

To compliment community effort by providing customized training and support viable income generating activities in a sustainable way.

1.6.4 GOAL AND VALUES

Main objective is service delivery

The values of Obutet sub county include the following; Integrity, equity, transparency, innovation, team work, excellence and timely response to human rights.

1.6.5 Objectives of the organization

To provide an opportunity to the community by promoting governance and equitable resource allocation there by improving on the well-being of the people.

To extend services nearer to the community for easy access and extended administrative roles to the community in particular.

To implement projects that are stipulated in the budgets for effectiveness and efficient utilization of resources.

1.6.6 What the organization does

Obutet sub county acts as an extension of services provided by Pallisa district local government to the community there for its comprised of different departments stretching from the chairperson LC III to the works department.

1.7 Activities of the department to which I was assigned.

The following are the duties of the Accounts department:

- Coordinating the preparation of the hospital budgets.
- Collecting hospital revenue.
- Cash flow management, Assets management
- Monthly financial reporting and producing financial statements
- Safe custody of financial documents, stationery and accounting records and monies.
- Producing financial statements
- Facilitating internal and statutory external audit.

1.8 Activities of different departments of the organization.

Obutet sub county does a lot of tasks and these are carried by different departments as discussed below.

1.8.1 Planning and finance unit

The department is headed by the planning office or accountant who is in charge of revenue and budgeting section. This office handles the daily operations and the strategic tasks of the department This department does financial management, financial record keeping, revenue mobilization and administration, budgeting and book keeping are core tasks and responsibilities of the finance and planning department.

It also carries out Revenue assessment, making payments, communicate through financial reports, budget implementation and control, assets management, coordinating the preparation of council's budget, give advice on financial matters.

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

Making provision for safe custody of the council funds and all accounting books, some of these books include cashbooks, vote books, revenue register, LPO books and other accounting materials

1.8.2 Community based services

This is a Local Government department mandated by sub county to facilitate social development particularly amongst the marginalized and under developed section of the people of Obudet sub county 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 the main system.

1.8.3 Technical services and works

This department is headed by the sub county Engineer, supported by the land supervisor and two plot makers. The department is comprised water and land mechanicals, electrical and building sectors.

Its tasks are 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 the sub county. They approve plans, test soils, and advice people on land matters and teach them about physical planning.

1.8.4 Health department

The department is divided into two sectors, the preventive sector headed by the health inspector who is assisted by health assistants. The curative sector is comprised of grade II health Centre which is headed by a clinical officer who is the in charge assisted by the nursing officer and other staff who include enrolled midwife, enrolled nursing assistant and record assistant in the curative sector. And services provided also include, out patient's department, maternal and child health/ family planning, immunization, sanitation and hygiene, maternity services, laboratory services, mental and dental services. They ensure that their preventive measures in place. They also sensitize the society on issues regarding their health.

1.8.5 Production sector

The production sector is responsible for food security and improvement of farmer's income. It also provides skills and knowledge on improved methods of agriculture and best ways of rearing animals. They also look for good market for the produce they have, this is done through the commercial officer.

They are currently involved in educating people on the best usage of PDM so that people make the best use out of it.

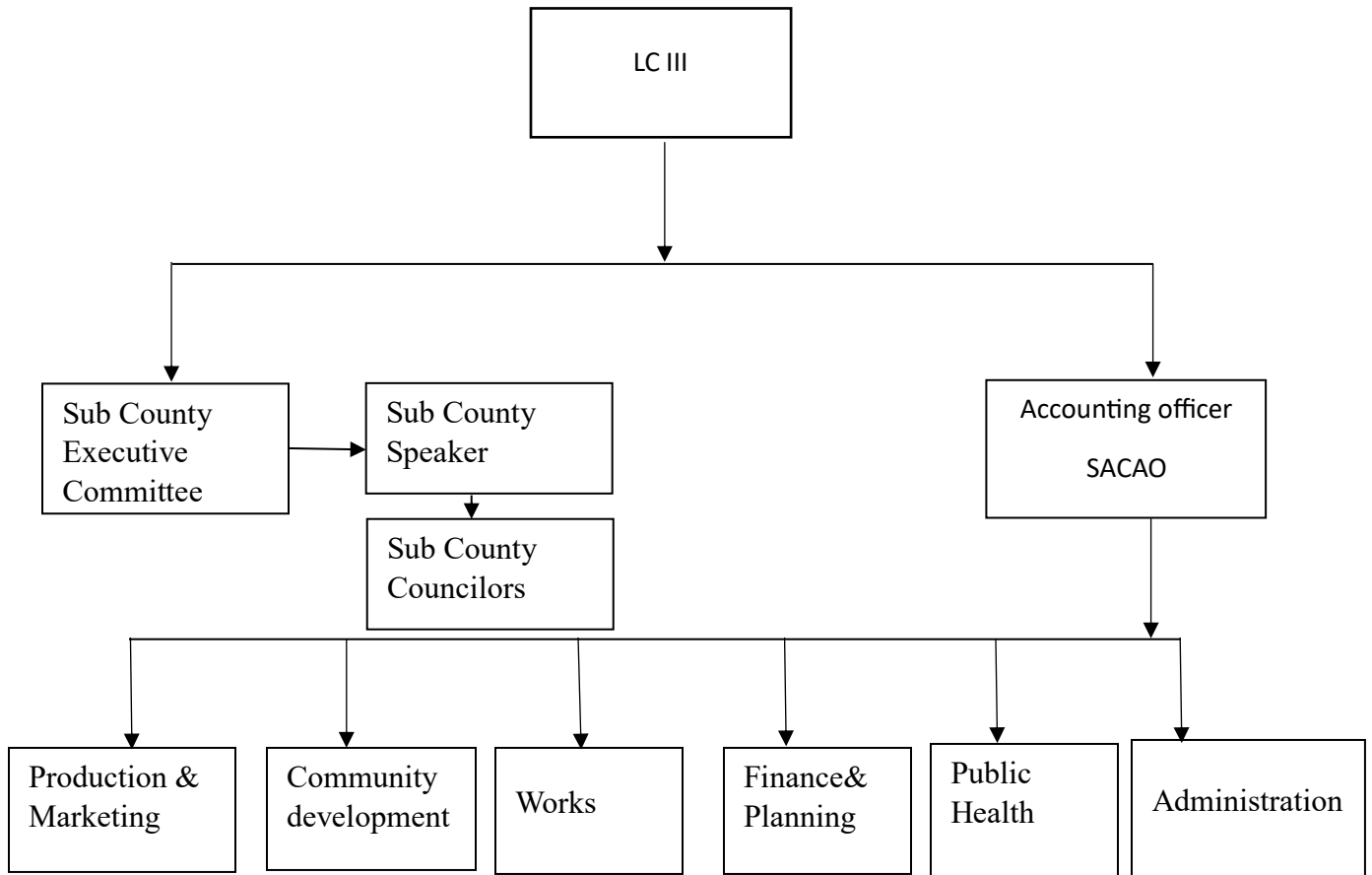
1.8.6 Internal Audit

They see whether there're internal controls and policies being followed in the preparation of financial reports and recording of financial information in the sub county

1.9 Organizational structure of Obutet sub county.

Obutet sub county structure shows the chain of command from the highest ranking chairperson LC III who is the head of the sub county politically followed by the senior accounting officer who is the senior accountant Obutet sub county has also got other bodies like marketing and production.

FIG 1.1 Organisational structure



SECTION TWO

ACTIVITIES UNDERTAKEN, LESSONS, EXPERIENCES AND SKILLS WITH CHALLENGES AND LIMITATIONS

2.0 Introduction

The chapter comprises of the activities, lessons learnt experiences and skills gained with challenges and limitations faced during the internship period.

2.1 Activities and tasks done

Taking of an Oath. This was an activity that involved the intern to swear in an official oath and oath of secrecy which is always done in the office of the accountant where the intern stands and holds the Bible/Quran where by he/she swears in in order to ensure that he/she upholds the cordial rules of the organization.

- Orientation. This was the first activity and was intended to introduce me to the culture of the organization and how activities are done. I was taken through the major organizations health office, works office, community development office, finance and accounts office and many others
- Payment Voucher writing. A voucher is a document written by an accountant to make payments to the people, departments and organizations. I used to prepare payment vouchers using requisition forms. For example, expenditures like transport hire, fuel, stationery, staff welfare, operation and maintenance.
- Printing and Drafting a work plan documents like payment schedules and requisition forms. The intern was also involved in drafting of both revenue and expenditure monthly work plans by indicating the budget for the year and monthly budget and also responsible officers to handle the activities to be carried out.
- Office maintenance and Cleaning. I was tasked to clean office premises which involved dusting off files, sweeping and mopping the floor, cleaning of furniture and reorganizing them
- Attending staff meetings and report writing for example the general staff meetings.

- Financial management. This was through the usage of the accounting books for controlling the expenditure of the organization like cash book, vote book, abstracts of expenditure.
- Preparing monthly report through Microsoft office excel and micro soft office word. This was done through typing reports and letters which I was assigned to perform.
- I prepared bank reconciliation statements. This involved critical analysis of the bank statement and cash book transactions in order to identify transactions that were not recorded.
- Writing of requisition forms in order to write payment vouchers, and would be presented as the evidence of payments.

2.2 Description of each responsibility I was assigned.

Below is the description of the responsibilities assigned at the work place:

- I was assigned to post the abstract of expenditure which involved transferring the item codes into the abstract of expenditure with their respective amounts. The abstract of expenditure shows the summation of the organization's expenditures for each month.
- I was assigned to prepare payment vouchers for various activities; these included approved and authorized requisitions forms for facilitation, fuel, and other sundry expenses.
- I was assigned to code the general receipts of Obutet sub county, this involved coding receipt by the department code, program sub code and the item code that was being described in the receipts.
- I was assigned to reconcile the cash book with bank statement; this involved critical analysis of the bank statements with the cash book in order to produce a bank reconciliation statement for every month.
- I was assigned to organize and prepare the office, this involved arranging the books and dusting off the chairs and general cleaning.
- I was assigned to regularly post the cashbook, vote book using the source documents, expenditure abstract and the ledger books.

2.3 Lessons learnt.

- I learnt how to post into the books of accounts for example cashbook in respect with dual accounting concept, which states that every debit entry must have a corresponding credit entry.
- I learnt how to post to the abstract of expenditure which makes it easy to post into the ledger book.
- I learnt how to prepare payment vouchers which show evidence for payment being made.
- I also learnt about Bank reconciliation which involved critical comparison of the entries both in the cash book and in the bank statement to confirm that they are in agreement.
- I also learnt computing through training where I typed minutes using Microsoft office word. this was done when typing minutes for staff meetings and Health Management Committee meetings.
- I also learnt how to post payments to the vote book. This involves proper calculation of cumulative expenditure and getting the balances as per the estimated amount that is allocated to every item, for the proper control of the expenditure of the organization, ensuring proper financial management of the entity's budgets.

2.4 Skills gained during internship.

- Computer skills. I attained computer skills through practical work assigned for example typing of minutes and notices for the organization.
- Communication skills. I also gained communication skills through writing of internal memos and letters which were used for passing information from one officer to another
- 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 payments and inquiries for consultation.
- Time management skills. I also had time management skills acquired, this was gained by coming very early in the morning and leaving at a right time
- Financial management skills. I also gained financial management skills through the practical activities for example preparing bank reconciliations, posting of revenue, expenditure and the uses of vote books among others

- Coding skills. I also gained the skills on item coding in respect to the program and sub program and basing on the organization's budget 2024/2025. This helps to allocate both revenue and expenditure in the respective programs.

2.5 Experience gained

- It helped me to obtain new knowledge and experience in areas that were not covered theoretically during lectures and other uncovered topics in that the work place supervisor gave us knowledge about like posting the cashbook, an abstract, vote book and the budget process. I Intend to use this knowledge in the future to control expenditures and spending within the provided budget.
- This field attachment gave me chance to relate with different people whom I had not met, interacted and shared ideas with before for example accountants, DEO, health inspector and production officers who gave me the opportunities and also threats that may be associated with area of specialization at the sub county.
- I gained and improved on my confidence when dealing with different people and when doing work related to the area of study, problem solving during the internship exercise.
- I also acquired more knowledge to manage people at the workplace for example fellow workers and intern mates. This was done through complex problem solving which would lead into conflicts into simpler ones.
- I also gained experience on the preparing financial reports which would be presented to Committee for decision making.
- I also gained experience on the requirements of the workplace in areas from Punctuality and dress to norms and behavior.

2.6 Challenges and limitations noticed during the Internship that are affecting.

2.6.1 The organization

Inadequate computers. The organization had few computers which slowed down most of the activities and tasks assigned to the internee.

Lack of transport. The organization has few transport means especially during field work where by the internees were forced to foot during tax collection.

Power shortages. The organization few power sources thereby any shortage puts work at a standstill. It also lacks other alternative sources of power like generators

Hygiene. There is poor hygiene more so in the places of convenience in the organization which hindered performance of the internee

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.

Delay in the release of funds from the finance department which puts work at a standstill and thus delayed service delivery in the hospital. This is brought about by the many procedures for fund release.

Bureaucracy. This was a challenge because it delayed decision making within the organization where it was very hard to allocate funds for facilitation by production officer.

2.6.2 Community challenges

Ignorance 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 Obutet sub county faced a challenge of poor sanitation where by waste materials and garbage are dumped anyhow,

Tax avoidance has been the biggest challenge 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.

2.6.3 The workers

- There is limited alternative power sources like standby generator and solar system to enable continuous operations of the facility and therefore slowing the performance of the department.

- Inadequate computers which limited efficiency in the department, mainly in Finance and planning but not excluding other departments, this hindered the typing and printing of urgent financial reports hence delays in service delivery.
- The workers face a challenge of high transport costs from their places of residence to the hospital since the hospital does not have enough quarters to accommodate all of them.

2.6.4 The intern

- Shortage of seats in the office, the number of seats in the office could not rhyme with the big number of interns and visitors that were coming in the office.
- There were inadequate personnel to clean the offices which delayed performance in respect to tasks assigned because he had to clean the office before starting to work.
- Poor sanitation in the areas of convenience which was unhealthy to the users and lack of water for washing hands after using the toilets.
- Uncovered lesson taught during internship yet they were not covered during the theoretical lectures
- Language barrier, although English is the official language, different categories of patients come to the hospital with different languages for example Acholi, Ateso
- Lack of experience since it was the first time to work at the sub county dealing with clients was quite challenging as a result of not having pure knowledge on the activities done in the sub county administration.
- Lack of motivation and enthusiasm due to lack of financial reward from the institute that hires Intern, motivation and enthusiasm manifest as desire and interest and as a driving force that pushes to take action and pursue goals.
- Lack of facilitation. I had to facilitate myself for instance lunch and transport costs.
- Limited access to some organization data. I was denied access to some information and data as the officers regarded its private and confidential.
- The limited office space in that the office was small with few seats. Sometimes I would miss where to seat since we were many interns.

2.7 Enjoyments

- I enjoyed working with many different categories of people for instance administrators, accountants and clerks.
- Equality. I was treated as any other employee who had just started working by most of the staff.
- Good working condition. My fellow interns were friendly and supportive in times where I needed their help and support and were indeed good advisors to me.
- Field supervisor's willingness to delegate work. I enjoyed working with the field supervisor because he was willing to always give interns what to do. Therefore, I was able to work for instance posting transactions in the cashbook which was related to the course of the interns, he was able to provide me with necessary information that was needed during the training.
- I also enjoyed the constant positive attitude from my field supervisor as he guided me on every task that I was given. I therefore acquired practical knowledge and experience while there.
- The internship exercise was well managed at the place of work. There was a good and educative relationship between me, my work supervisor and the entire staff of the organization as they used to share with me information that I required throughout my internship exercise.
- My supervisor was so cooperative and ensured that before delegating work to me, he would first give me guidelines on how any task is to be done he ensured that I was kept busy with work during working hours and there was tight supervision to ensure that work was done in the right way and also to be in position to attain my objectives as the intern.

2.8 Disappointments

- No remunerations. The organization does not pay out wages or allowances to the interns during their internship period. This infringes a huge expense on me since I covered all my expenses during the internship period.
- Boredom at work place. I lacked work to do because of little involvement in the daily activities of the organization.

2.9 How Challenges were solved

- For the case of frequent power blackout, I could discuss with my supervisor to get some money so that the work can be taken to the nearby place with the generator for typing for example stationeries.
- The available computers were also shared by the departments for typing of office documents. This could help to speed up the performance of the entire organization at the same it boosts cooperation.
- I also made adjustments on areas of practice whose theories had not yet been covered in class especially taxation and auditing by reading the accounting manuals of local government.
- I also kept communicating with the field supervisor to make sure that I am supervised and I receive technical guidance for the progress of the internship.
- For the case of unfavorable weather condition, I managed to locate myself in a strategic place for shelter and also bought clothes that favor weather conditions like courts, jackets and others.
- I also engaged myself in cleaning the office daily to make sure that the place that people sit is very clean, this was aimed at improving the health of the office.
- I managed over the weekends to get some income generating activities that would generate cash inflows, hence catering for transport costs and for lunch.
- The accounts staff should write a requisition requesting for more seats in order to increase on their number so as to accommodate all people.

SECTION THREE

CONCLUSIONS ON THE EXPERIENCE GAINED

3.0 Introduction

This chapter will consist of the summery and brief explanation of the lessons, experience and skills gained from the internship

3.1 A brief summery on lessons learnt, experience and skills gained

3.2 Lessons Learnt

During the internship, I acquired practical knowledge that bridged the gap between theoretical studies and real-world work experience, especially in the field of accounting and financial management. For example,

Posting Transactions in Books of Accounts. I learned to apply the dual entry accounting concept, which emphasizes that every transaction must have both a debit and a credit entry. Practical experience was gained by recording financial transactions in the cashbook, a crucial foundation in bookkeeping.

Abstract of Expenditure. Preparation and posting of the abstract of expenditure was another key learning area. This process simplified ledger posting and enhanced the student's understanding of how financial data flows within an organization.

Payment Vouchers. I also learned to prepare payment vouchers, which are essential source documents used as evidence of payments. These documents also serve as internal controls within the accounting system.

Bank Reconciliation. A significant skill gained was bank reconciliation, which involves comparing entries in the cashbook with those in the bank statement. This process ensures accuracy and helps detect discrepancies such as errors, omissions, or fraud.

Computer Applications. I received hands-on training in Microsoft Word, particularly through typing meeting minutes for staff and Health Management Committee meetings. This also contributed to document management and office communication practices.

Vote Book Management. I gained insight into posting payments in the vote book, a critical tool in public financial management. This included calculating cumulative expenditures, determining balances, and ensuring that budget allocations are respected to promote responsible spending.

3.3 Skills Gained

The internship provided the student with a wide range of practical and soft skills, essential for a professional environment for example;

Computer Skills. Developed through typing official documents such as notices, minutes, and letters. The intern gained confidence in basic word processing and document formatting.

Communication Skills. These were enhanced through both written (memos, letters) and verbal communication with colleagues, supervisors, and clients. This helped the student learn how to convey information clearly and professionally across various levels.

Office Management Skills. Through activities like organizing office files, attending to clients, and maintaining orderliness, the intern developed the ability to manage day-to-day administrative duties efficiently.

Time Management Skills. Punctuality and adherence to the 8:00 AM to 5:00 PM work schedule instilled a strong sense of discipline and time-consciousness, which is critical for productivity in any professional setting.

Financial Management Skills. These included preparing bank reconciliations, posting revenue and expenditure entries, and using tools such as the vote book to monitor organizational spending against the allocated budget.

Coding and Budget Allocation Skills. I also gained knowledge in item coding according to programs and subprograms outlined in the 2024/25 organizational budget. This helps allocate and track both revenue and expenditures effectively within a structured framework.

3.4 Experience Acquired

The internship was not just a learning period but also a platform for personal and professional development like in;

Application of Theory to Practice. I applied concepts learned in class, such as cashbook management, abstract preparation, and budgeting, to real-life situations. This practical exposure deepened their understanding of financial management.

Exposure to Real Work Environments. I also interacted with various professionals, including sub county administrators, parish chiefs and support staff. This exposure helped understand the opportunities and challenges in service and financial management and administration.

Teamwork and Relationship Building. By working with people from different departments, the intern learned how to build relationships, cooperate in team settings, and share ideas in a collaborative environment.

Confidence and Problem-Solving. The internship strengthened my confidence in handling financial data and resolving minor conflicts. Problem-solving skills were developed by analyzing and simplifying complex issues that arose in the workplace.

Understanding of Workplace Norms. Through daily operations, I also adapted to professional norms such as punctuality, dress code, professional conduct, and organizational culture.

Report Writing and Council Engagement. I participated in the preparation of financial reports submitted to the council for decision-making. This gave them insight into how financial information influences governance and strategic decisions.

Leadership and People Management. Experience was gained in managing relationships with fellow interns and colleagues, understanding how to de-escalate potential conflicts, and fostering a harmonious work environment.

3.5 CONCLUSION

In conclusion the internship was a very interesting successful moment since it provided me with a comprehensive learning experience that went beyond classroom theory. I gained practical accounting skills like preparing bank reconciliations, payment vouchers, stores management, filing

URA returns and preparing monthly reports, professional office experience like office management, and developed essential soft skills such as computer application skills, financial management skills, communication skills, inventory management skills, human management skills and time management with teamwork.

The exposure to real-world challenges of the organization for example like inadequate computers, inadequate seats, lack of allowance, inadequate personnel, and long distance to place of work and unfavorable weather conditions and operations in a service financial setting has prepared me to effectively manage finances, contribute to organizational goals, and make informed decisions in their future career. However, the challenges were handled in various ways like cleaning the office daily, taking work elsewhere for photocopying.

SECTION FOUR

RECOMMENDATIONS

4.0 Introduction

This chapter comprises of recommendations

4.1 Recommendations:

The recommendations are made in three categories: that is to say to intern, university and the organization (agency).

4.2 To intern

- The students should look for placements earlier in order to get better organizations that will impart better knowledge in them in respect to their areas of study.
- The intern should always be willing to learn new things during the training by asking questions and should make sure that the tasks assigned are completed in time so that more tasks would be given.
- The intern should also learn how to mitigate the challenges associated with the work he/she does, thus, should be aware that at the work place there are challenges to be encountered.
- During the internship, an intern should not detach himself from very important people like SAA, HOF, Auditors because these are people that can give him/her adequate knowledge in relation to Accounting and Finance profession.

Students should be provided with internship allowances while they are planning to cater for their lunch, accommodation and transport during internship.

4.3 To the university (Busitema University):

- The university should allocate the academic supervisor in time to ensure that the gap is bridged earlier between the students and their respective supervisors.
- Supervisors should take them through such course units.
- There must be closed cooperation between the university and the organization so as to help the student achieve her set goals and objectives. In doing this, the agency will get to know what the university is expecting to get from them so that they work hand in hand towards that achievement.

- Let there be always at least more than one visit (supervision) by the academic supervisor to the intern at the workplace in order to easily and quickly locate the areas of weakness and then advise the student accordingly. It creates time for the supervisor to have face to face discussion with the student, hence helping the student to achieve his/her career development.
- The university should identify some organizations to partner with so that to help students get internship placements in those organizations. This would reduce the burden of making wrong choices.

4.4 To the organization (Obutet sub county)

Obutete sub county administration should avail the accounts office with a well aerated office since afternoon are hot and congested, yet work is much.

The sub county 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 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 stand by generator that should supplement on the source of power during power blackout.

- The organization should procure more computers to reduce on the problem of computer shortages so as to improve performance.
- it should provide a budget to increase on the number of seats in every department in order to accommodate every person/visitor that comes in the office especially in the department of Administration and Accounts
- The organization should employ more workers like cleaners and secretaries in order to promote division of labor at the work place which would help to improve on the sanitation of the organization.

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- Pallisa district local government 2024/2025- 2029/2030, five-year development plan
- Pallisa district local government 2024/25 Approved recurrent and capital Budget
- Republic of Uganda, Citizen's handbook on law and administration of justice, judicial service commission, Kampala (3rd)
- Local government 2007, Financial and accounting regulations.
- Local government finance and accounting manual, 2007
- The student's internship log book.



The Republic of Uganda

In any correspondence on
This subject please quote: CR/307/2

PALLISA DISTRICT LOCAL GOVERNMENT
OFFICE OF THE CHIEF ADMIN. OFFICER
P.O. BOX 14,
PALLISA – Uganda

14TH FEBRUARY, 2025

The Head of Department (Economics and Management)
Faculty of Management Sciences
BUSITEMA UNIVERSITY.

RE: ADMISSION FOR INTERNSHIP FOR MR. OPULE ANDREW

I acknowledge receipt of your letter dated **11th February, 2025** in respect of the above captioned subject.

I have the pleasure to inform you that your student **Opule Andrew** pursuing a **Bachelor's Degree in Business Administration** has been granted permission to undertake his practice for a period of **two months** with effect from **12th May, 2025** to **11th July, 2025**.

During this period, he will be under the supervision of the **Senior Finance Officer** who will give him the necessary training and guidance.

By copy of this communication, the student is advised to report to the undersigned for administration of the Official Oath and the Oath of Secrecy before placement.


For CHIEF ADMINISTRATIVE OFFICER
PALLISA

Areu Simon Peter

For CHIEF ADMINISTRATIVE OFFICER

Copy:

- The Senior Finance Officer
- Mr. Opule Andrew
- File

FACULTY OF MANAGEMENT SCIENCES

Date: 11th Feb/2025

To: THE CHIEF ADMINISTRATIVE OFFICER,
P.O. BOX, 14
PALLISA DISTRICT.

① PHD
Use attached on
this placement
12/2/25
@Joseph

Dear Sir/Madam,

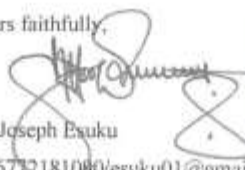
RE: INTERNSHIP PLACEMENT FOR: OPULE ANDREW Bulaga 2025/2024

On behalf of Busitema University, Faculty of Management Sciences, please allow me extend my appreciation to your Organization for the continued support and commitment to providing services to our community. The Faculty looks forward to continuously partner with your Organization in pursuance of excellence of our students by exposing them to practical learning experiences.

It's a University requirement that every student must undertake Internship in order to satisfy the requirement for the award of a Bachelor's Degree/Diploma. The purpose of this letter is therefore to humbly request you to allow our fore mentioned student who is in 2nd year of study on a Bachelor's Degree/Diploma IN BUSINESS ADMINISTRATION programme of Busitema University, to carry out Internship in your esteemed organization.

We look forward to your supportive and positive response to our request above.

Yours faithfully,


Mr. Joseph Esuku
+256772181000/esuku01@gmail.com

Ag. HOD (Economics & Management)



ps 1
Prepare placement
finance
dept
PHD