



Cooperative Report

On

Finance Department at Care Nepal

(Dhobighat, Lalitpur)

Written by

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for Cooperative Education, Faculty of Business Administration
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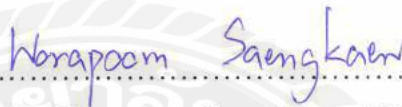
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We have approved this cooperative report as a partial fulfillment of the cooperative education program semester 2/2017

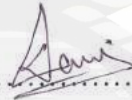
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Abstract

This internship is conducted at Care Nepal. CARE Nepal is an international humanitarian organization working in Nepal for the past 39 years. It currently works in 60 districts through different projects and programs on issues relating to improving the lives of the poorest and most vulnerable populations through programs in natural resource management, livelihoods, women empowerment, equity and social justice. Main object of this report is to explore the procedure of preparing and using various financial documents and reports and also to know the exact use of theories and concept learnt in classroom. To develop working skill, attitude and team work

As a Finance intern, I got to experience good, practical exposure of the theoretical knowledge. As beginners the internship program proved to be a good warm up for our careers. I have prepared this report by collecting information from the company's websites, Annual reports, and journals and also by asking with the staffs of care Nepal. I learnt extensively about financial works performed in finance department, the relevance of my internship in finance department is to learn how the works are performed in practical environment and to help my supervisor performing different works. my work on Finance department is Vouchers keeping, maintaining day to day financial Transaction, maintaining record of all cash/cheque receive/issued in cash book , assisting in daily banking transactions and providing the sampled vouchers for auditing. This internship has improved my professional ability to work in a multicultural environment.

Keywords: Theoretical / Multicultural/ Team Work / Professional

Acknowledgment

This internship report has been prepared to express my internship experiences. This report has assisted me to diversify my knowledge on the operation of Ingo's in Nepal. I would like to acknowledge the support of every single person for positive feedback, accompany and helping me with my report.

I am extremely thankful to KCM College for such a remarkable beginning of BBA degree were internship is an essential part. I would like to convey my deep appreciation to the Management faculty for all their precious support for this internship. I feel honored to prepare this internship report under guidance of Mr. Woraphum. I would like to appreciate his active supervision and suggestions for the whole report writing period which will definitely be helpful for my future livelihood.

I would like to thank my supervisor Mrs. Devi Bista Supervisor, CARE NEPAL for her help and support from the first day of internship. I will always be thankful to Mrs. Devi Bista and also the other staff of the Finance department CARE NEPAL for guiding me all over my internship period to make my internship worthy and will be helpful for my future career.

Rukmani Shah

BBA 2014-2018

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Chapter 1: Introduction

An internship program is an excellent way to prepare students to know about the practical way to deal with the things learnt and develop skills. This program is a 12 weeks training period where students get to learn, understand real business problems and way to handle it. As an intern, I got chance to work in INGO, Care Nepal and know about its operation & activities and learn to handle it effectively. I was selected as internee by HR department (Head office) in its head office located at Dhobighat, Lalitpur. I joined as an intern on February 12, 2018.

CARE Nepal has the best environment to learn about the INGO operations for the interns. I, as an intern got a good platform to broaden my knowledge regarding INGO basic concept whereas the INGO is also benefited by the proper utilization of the interns as the extra human resources to help operate the activities of INGO. As an intern, I got to experience good, practical exposure of the theoretical knowledge. As beginners the internship program proved to be a good warm up for our careers.

CARE Nepal working environment is very friendly and supportive every staff fully supports each other. Throughout my internship period I was under supervision of Mrs. Devi Bista. All the staff there was very helpful and motivating. They used to guide me performing my task and give me feedback upon it. I faced few challenges during my internship in CARE because I had never worked in an INGO and was not aware of their working procedure. I felt very fortunate to work with such a highly reputable organization as CARE Nepal where I learned how the works are performed in real business.

1.1 Company Profile

CARE Nepal is an international humanitarian organization working in Nepal for the past 39 years. It currently works in 60 districts through different projects and programs on issues relating to improving the lives of the poorest and most vulnerable populations through programs in natural resource management, livelihoods, women empowerment, equity and social justice (CARE Nepal). CARE has been working in Nepal since 1978. Its initial focus was on addressing the basic needs of the poor and vulnerable communities through infrastructure development, agriculture extension activities and natural resource management. This focus changed in the 1990s with the introduction of a more diversified portfolio and a community-based 'human infrastructure development' approach. Since 2000, CARE Nepal has been working in partnership with local NGOs, networks, federations and community groups to address the underlying causes of

Poverty, conflict and vulnerability through promotion of gender and social inclusion, a rights-based approach and social mobilization. There are 270 numbers of employees working in Care Nepal. The country director of Care Nepal is Lora Wuennenberg. Care Nepal is located at 4/288 – SAMATA Bhawan Dhobighat (Opp. DAV School) P.O. Box 1661, Lalitpur, NEPAL. (CARE Nepal)

CARE Nepal currently works in the following thematic areas:

LEAD (Women and Girl's Leadership and Voice)

MIGRATE (Safer, Informed Migration)

NURTURE (Sexual Reproductive and Maternal Health)

PREVENT (Gender Based Violence and Violence against Women and Girls)

RESPOND (Humanitarian Response, Preparedness and Disaster Risk Reduction)

SUSTAIN (Food and Nutrition Security, Livelihoods, Natural Resources and Climate Change)

VISION

From the high Himalayas to the plains of the Terai, we seek a peaceful and harmonious society in which poor, vulnerable and socially excluded people live in dignity, and their rights are fulfilled. We will be a partner of choice and be recognized for our commitment to social justice.

MISSION

We facilitate the empowerment of poor, vulnerable and socially excluded people to fulfill their basic needs and achieve social justice.

CORE VALUES

i. Transformation

We believe in urgent action, innovation, and the necessity of transformation within the world and our own organization..

ii. Integrity

We are accountable to the people and partners we humbly serve, transparently sharing our results, stories and lessons.

iii. Diversity

We know that by embracing differences, actively including a variety of voices, and joining together we can solve the world’s most complex problems.

iv. Equality

We believe in the equal value of every human being and the importance of respecting and honoring each individual; we know that change happens through people

v. Excellence

We challenge ourselves to the highest level of learning and performance, tapping the best of the human spirit to create impact and believe in urgent action, innovation, and the necessity of transformation within the world and our own organization.

1.2 Organizational Structure

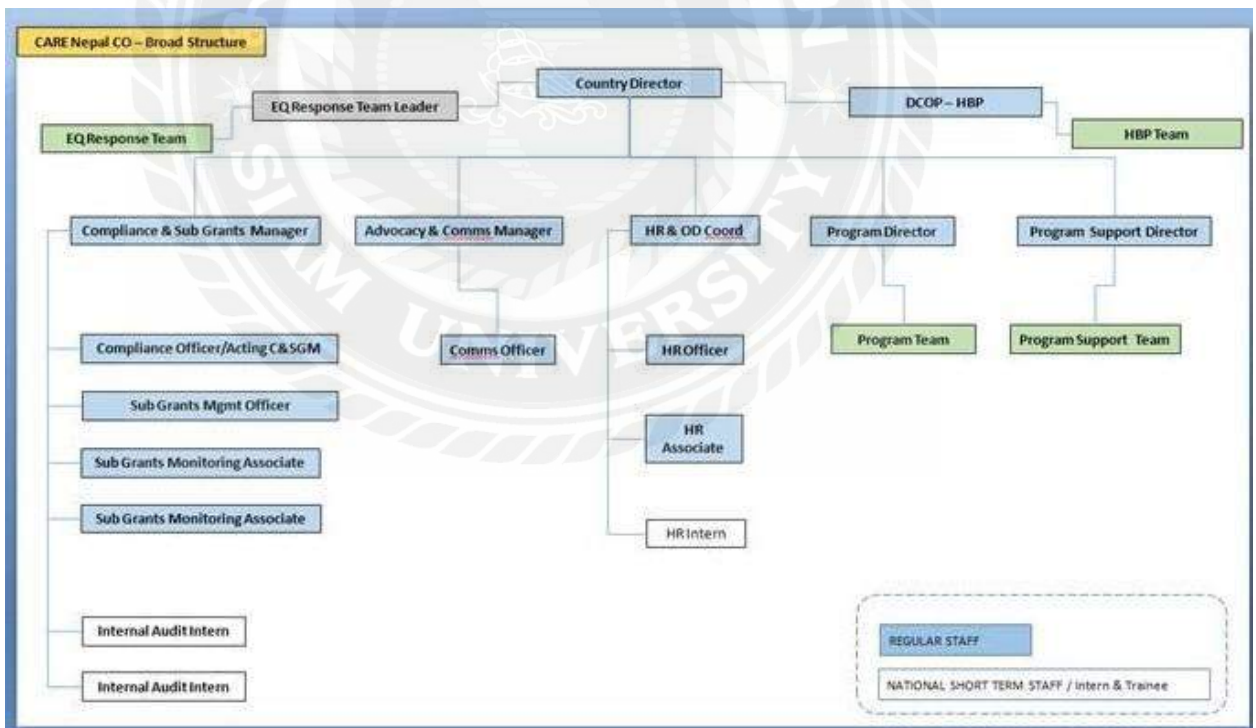


Figure 1: Care Nepal Organizational Structure

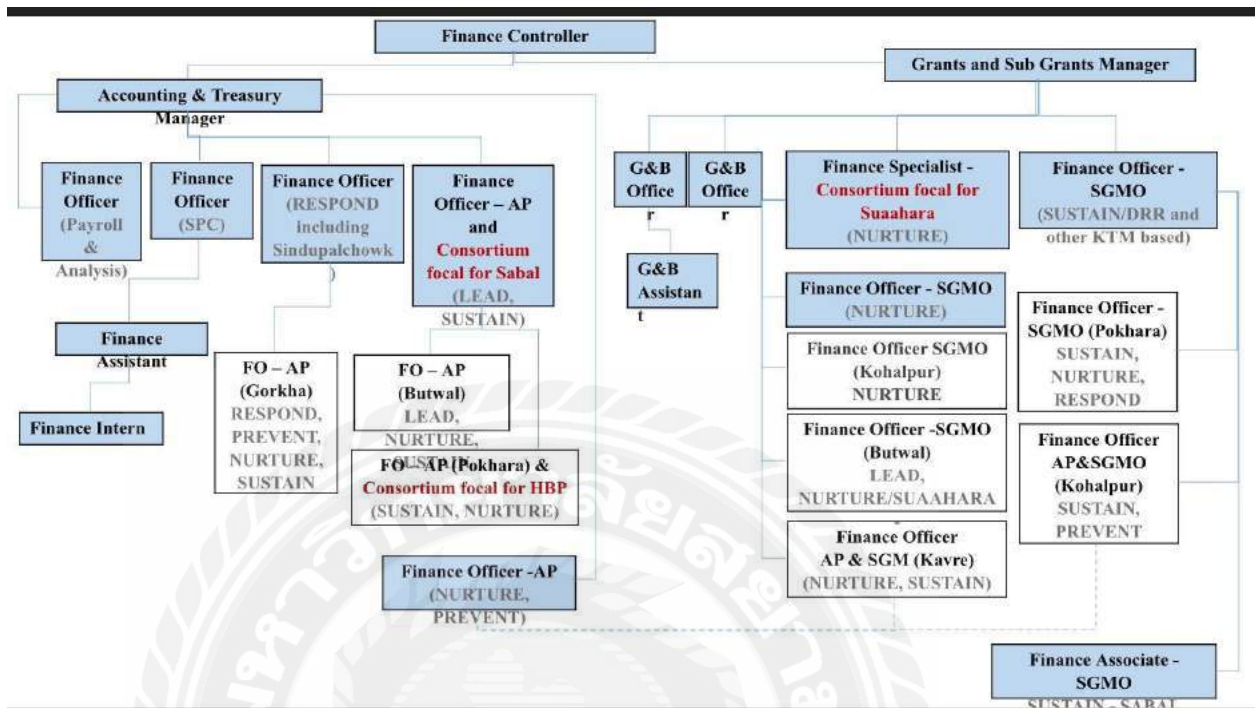


Figure 2: Finance Department Structure

1.3 Statement of Report

Generally, Internship Program provides practical exposure to the students in their related field. It provides experience to the students which are very essential to cope with the difficulty when they are recruited by the organization in future. So, to collect all the necessary information about the INGO I used primary and secondary sources. This internship helps me to bridge the gaps between theoretical knowledge into practical. (Lama, 2016) Like any other study the limitations of this study is not out of questions. But the following factors seem to me the main points of weakness of this study.

The problems I faced while making this report. My Internship was not a research based internship. The main constraints of the study are inadequate access to information, which has hampered the scope of analysis required for the study. I carried out such a study for the first time so inexperience is one of the main objects of the study. Many procedural matters were conducted directly in the operations by the top management level, which may also gave some sort of restrictions. Lack of availability of sources to collect data. I had to rely only on some very restrictive verbal information. I also faced the problem with the data collected as they were from the audit report but neither the hardcopy nor the

softcopy of the report was provided. And I was not permitted to bring the manuals, documents outside the CARE's office.

1.4 Objectives of study

The main objective of BBA is to provide clear view of business world and increase capability. The primary objective of the internship is to explore the working of organizations and gain knowledge along with effective experience. It helps us to utilize and implement the classroom learnt concepts and theories in practical way.

Among number of options, I choose to do our internship program in CARE Nepal. The other objectives can be listed as follows.

1. To explore the procedure of preparing and using various financial documents and reports.
2. To know the exact use of theories and concept learnt in classroom.
3. To develop working skill, attitude and team work

1.5 Expected Outcomes

CARE Nepal working environment is very friendly and supportive every staff fully supports each other. Throughout my internship period I was under supervision of Mrs. Devi Bista. All the staff there was very helpful and motivating. They used to guide me performing my task and give me feedback upon it. I faced few challenges during my internship in CARE because I had never worked in an INGO and was not aware of their working procedure. I felt very fortunate to work with such a highly reputable organization as CARE Nepal where I learned how the works are performed in real business.

I expected that my trainee will go on to demonstrating the minimal level of profession-wide competencies in the organizational area. This internship would enhance my Individual and Cultural Diversity; Professional Values, Attitudes, and Behaviors; Communication and Interpersonal Skills and Assessment. Through this internship I expect to learn practically and gain knowledge regarding the accounting systems, Tax and Payroll system of an organization.

1.6 Scope of study

The scope of the study is defined by the extensiveness of the facts covered by the study. An insight into the history and operations of Care Nepal is given in the report. The Work performed in Finance department framework is

described in the report. Then the accounting and internal control procedure of one renowned INGO in Nepal named CARE Nepal is discussed. The final part of the Report discusses issues relating to financial report and maintenance of Cash book and their vouchers of the Care Nepal. Some relevant recommendations are also placed at the end.

1.7 Limitation of the study

Information and facts required to make this report were collected through direct interact with staffs in Finance Department, interacting with Supervisor and also through CARE's website <http://www.carenepal.org/index.php>

Collecting information wasn't easy. While making report, various obstacles had to be faced. Those obstacles are as follows.

1. Corporate policy of CARE Nepal didn't allow talking about important and confidential information.
2. It was tough to conduct research program due to lack of time as internship period was just eight weeks.
3. Restriction to leak excess information
4. Intern was not allowed to use the system, like any software

Chapter 2: Literature reviews

2.1 Main theory and concept applied alongside with the given job description

Literature Review

Accounting is the process of collecting, recording, classifying, analyzing, interpreting and reporting the financial transactions (Rac, 2008). The accounting only considers the financial transactions which can be converted into the monetary terms. The major function of the accounting system is to find out the profit/loss and the financial position of the organization through preparing income statement.

Nowadays accounting must have a „modern” or “advanced” role, to provide consulting activities to the managers. (Figure 3.) (Rac, 2009).The accounting also prepares the balance sheet of the organization to show the total assets and liabilities of the particular organization. Accounting plays an important role in providing information to the managers about the financial status which immensely help for the decision making. Accounting helps to keep permanent record, ascertain profit and loss, depict financial position, communicate information and determine tax. Accounting is the continuous process which is historical in nature because it only records the past transactions. Future transactions cannot be recorded in accounting.

Nowadays accounting has become advance process which provides accurate information regarding the financial transactions. Accounting has its own principles for the calculation of profit and loss. It has developed generally accepted accounting principles like business entity concept, money measurement concept, going concern concept, cost concept, accounting period concept, realization concept and matching concept. All the accounting functions are performed under the generally accepted accounting principles.

On the other hand, accounting doesn't consider the non-financial activities which is also important for the organization. The non-financial activities are honesty, intelligence and loyalty of the employees which has great contributions towards the organization to increase the profits. The modern technologies have great impact on the accounting. Many computer based applications and programs have been developed to assist the accounting functions. Initially accounting functions have been performed manually but these days it has become comparatively easy to perform accounting functions using the technological tools.

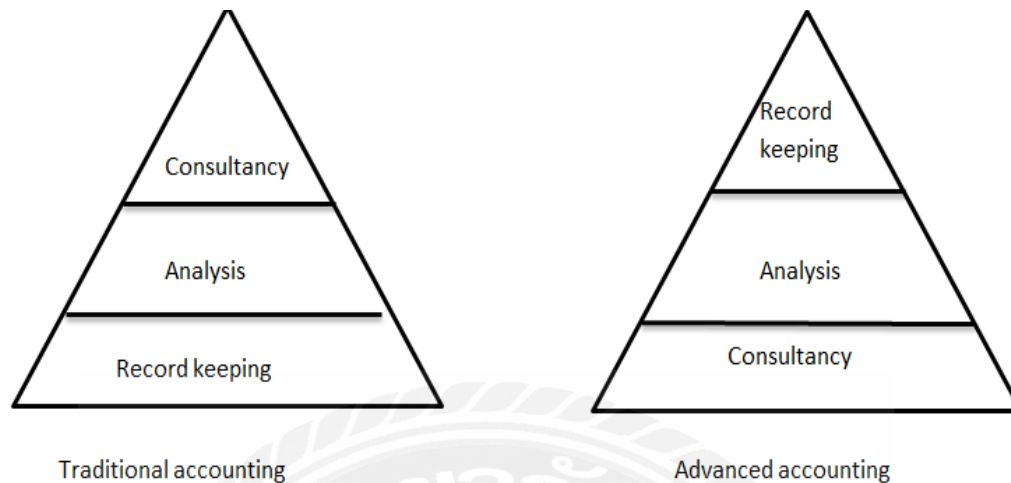


Figure 1: Traditional and Advanced accounting

The traditional accounting is recognized by American Institute of Certified Public Accountants (AICPA) in 1941. It generally deals with identification, measuring, recording, classifying and summarizing. In the traditional accounting transactions and events that hosts a financial characteristics is identified then these identified transactions are measured in monetary terms. After the measuring in monetary terms, the financial transactions are systematically recorded in orderly manner. Later the transactions are classified in different groups and identical transactions are placed at one place. Thereafter, the classified transactions and events are summarized into various heads to explain transaction in meaningful way. Similarly, advanced accounting is recognized by American Accounting Association (AAA) in 1966. Advanced accounting has broader concept than traditional accounting. The advanced accounting covers all features of traditional accounting; along with this advanced accounting also perform interpreting and communicating functions. Interpreting is concerned with explaining the meaning and significance of the relationship so established by the analysis whereas the communication deals with the interpreted information which enables users to make rational decisions. The users of the information are managers, stakeholders, and government and publication houses. The non-financial data is equally important as financial data. The non-financial data talks about the business processes, efficiency of the employees and their organizational behavior which has backed them to produce the financial transactions. Both accounting system deal with transactions which can be measured in monetary terms.

Concept applied alongside of given job description

1. Book-keeping, Payables/Receivables& Cash Book

Bookkeeping is the basic function of finance department. Book keeping is maintained by the finance assistance, who tracks all of the transactions in the organization, covering both cash inflow and cash outflow. After the organization increases their business transaction they hire more staffs so that they can correspond with the vendors and suppliers and recording the transaction systematically. Care Maintains Petty Cash book where every cash inflow and outflow is recorded which is maintained by finance assistant. It is a summary sheet where information of the vouchers is recorded systematically which makes works easier and systematic. The computerized cash book records all cash and bank transactions incurred during the day electronically it is easy and systematic to maintain. Every Departments or projects in care Nepal are identified through a code system which is managed to maintain the privacy. The cashbook provides cash and bank balances at the end of the day and also provides detail information regarding the any transactions. It gives all the information regarding the bank balance and daily transactions. Payments, receipts and Transfers are the transactions that are included in the cashbook.

2. Financial Reporting and Control

The function in which they take raw accounting transactions and converting them into useful and informative financial statement is called financial reporting and controlling. This is useful for making decision like selecting the accounting systems choosing the external audit and how to implement the accounting principle to choose the financial process and making sure there are no gaps in those processes. Financial transactions are maintained by the finance officer where the financial movements are incurred. During my Internship period there was internal auditing as well as external auditing which helped to find if any mistake is incurred in any vouchers. Therefore to reduce such type of error every transaction is performed systematically.

3. Tax and Compliance

In every business there is paying of tax which means there is lots of calculation in the systems and systematic recording of those tax paid forms. Often using the financial statements as a major document other government document should also be systematically reviewed whether it is properly maintained in time and by systematically recording the forms the Tax and Compliance function

makes sure that all the government forms are systematically paid on time to the tax person.

4. Treasury & Working Capital Management

The major concern of the company is that they don't run out of cash which means treasury management. Along with other things there must be planning controlling and forecasting the upcoming Budget which includes receivables, payables and inventory needs of the company, and investing in the short-term instruments to gain highest interest income and managing the currency risk. Cash book is maintained so that they can know the current status of bank balance if there is no sufficient balance than they have to call for the balance or hold the payment for a while. So to reduce such inconvenience and problem every this is systematically managed.

5. Capital Budgeting

It is function for selecting the various uses of capital or projects is known as capital budgeting. Most of the business makes investment in the Different programs and projects, with the hopes of either to systematic use of capital or to complete the project or program as per the plan. But some time the spending exceeds then the actual spending plan. Before making any investment Capital budgeting makes different cases and evaluate and choose the most appropriate projects. A strong Capital Budgeting function not only forecast projects benefits but will determine the progress of project and the impact made on the people for whom the capital was estimated over time to determine whether the capital invested was as effective as forecasted or not.

6. Traveling and other Payment

This includes payment of traveling daily allowances their accommodation cost, overtime bill, other reimbursements and other official payment for any field trip to the staff by company. Employees who went for the business propose they prepare their bills and get approval from their respective department heads and then the treasury section makes payment. Accountant section or the finance department prepares payment voucher. The voucher is approved either by the head of accounts sections.

7. Payroll

Payroll unit performs work as it collects significant information from HR department asking about the salary and benefits leave applied without pay,

deductions etc. required for payroll preparation. All required information is recorded in the Payroll software. The salary information is recorded systematically. Advice banks to transfer net salary to individual staff. At the end of the month they prepare, check and distribute pay slips. Systematic Maintenance and preserving all records and information related to payroll in the computerized way.



Chapter 3: Methodology

3.1 Roles & Responsibility

My roles and responsibility at Care Nepal is Systematic filling of all the CARE Letters (financial), AP vouchers, FIN letters, Settlement Vouchers. Maintain records of all cash received for settlement and deposit it into the bank accounts accordingly. I assist in managing day to day financial record as well as Assisting in daily banking transactions.

I need to support by performing any other duties as assigned by finance department. Assist in TAX, NLK and PF deposits. Pool out vouchers at the time of audit and keep them back in the place in support from FO.

3.2 Study Methodology

Methodology refers to the method used to do planning and studying through gathering, analyzing and interpreting information to solve problems. The internship report wouldn't be completed in the absence of data and information in this report, both primary and secondary source of information is used:

Sources of Data: The source of data we used to collect the information for preparing this data is as follow

Primary source: The primary sources that we used are as follow:

- i. Observing working environment of CARE Nepal
- ii. Direct interaction with people working in CARE Nepal
- iii. Interaction with staff of CARE Nepal

Secondary source: The primary sources that we used are as follow:

- i. Annual reports of CARE Nepal
- ii. Official website of CARE Nepal
- iii. Catalogues and journals

Chapter 4: Result and Discussion

4.1 Contribution made during the Internship

My contribution has made a positive impact in Care Nepal towards achieving the company's objective. For example my task on Finance department is Vouchers keeping, maintaining day to day financial Transaction, maintaining record of all cash/cheque receive/issued in cash book , assisting in daily banking transactions and providing the sampled vouchers for auditing.

I am very happy to complete my 3 months internship at Care Nepal it has given me a great experience with the International Organization. The business operations of Care Nepal turned out to be quite different then I have thought especially the working environment, which will always be beneficial for me for my work life. I made contribution in the following sectors:

1. Cash book

I maintain day to day cash book. The cashbook provides cash and bank balances at the end of the day and it is also considered as summery sheet which give detailed information regarding any voucher incurred during that day. It provides summery regarding the transaction incurred during that day as well as the remaining bank balance. The transactions included in the cash book are Payments, Receipts and Transfers.

2. Supporting Documents

In every organization it is very essential to attach and to maintain every supporting document in the vouchers so that it will be easy and systematic to get any information at the time of need. Apart from being required by the external auditor to support the audit and check is any fraud is incurred as well as original receipts also give protection to in management the money. In order to support the main working books of accounts and the ledger, Care keeps files of the following original documents:

- Money receipt slip
- Money paid out slip
- certified and stamped invoices
- Bank deposit slips
- Payment receipts

3. Internal Audit and External Audit

Audit of accounts, statements and reports helps to ensure accuracy and check in financial system of Care Nepal. To ensure proper functioning of the financial system on prescribed norms in the financial policy of Care Nepal, the project requires an in-depth auditing arrangement.

An external audit is an organization is an independent examination of the financial statements and other financial documents ready by the organization. Audit is generally conducted for statutory purposes if any fraud or any mistake is incurred. The executive committee appoints audit firm enlisted by the organization to audit the accounts of the Care Nepal. They are independent of the organization employing them. In auditing term Independent means that the auditor should not have been involved in keeping the accounting records and should not have any personal relation with the organization.

Auditors have a limited time to complete their audit so they always check the sample voucher rather than checking each and every voucher. Duration is set by the executive committee and informed to the selected CA firm.

The results given by the auditors regarding vouchers or documents are their opinion which includes true view of the organization and operations for the period. This audit report must be approved by the executive committee of the Care Nepal. I help providing the sampled vouchers to the internal auditor as well as external auditor as per the requirement.

4. Daily Banking Transaction

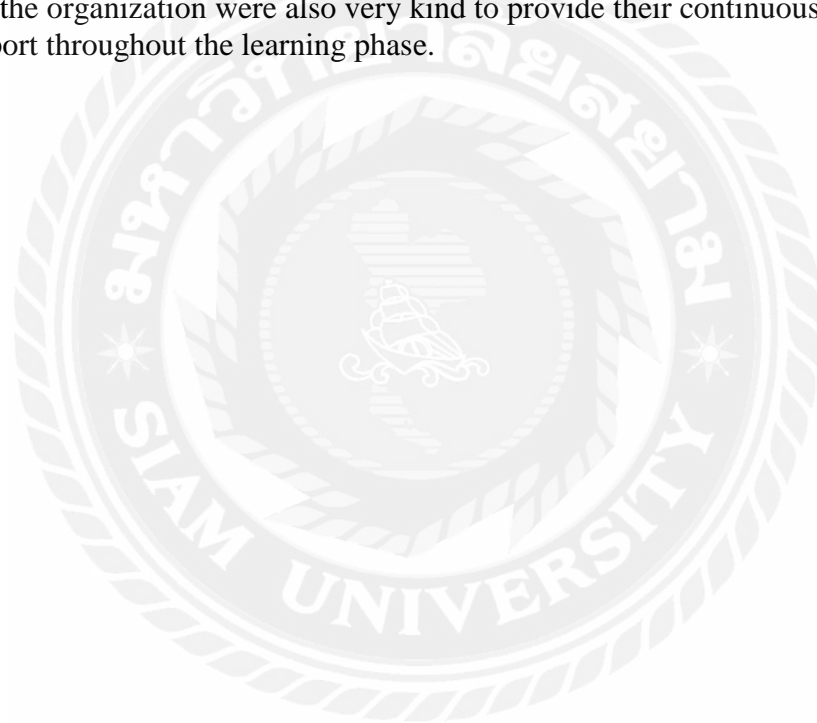
I assist in daily banking transaction. Banking transaction includes cash withdrawal, deposits, fund transfer, tax payments and Visiting Provident fund office. I keep record for those transactions as well and make sure that all the documents are properly filled in systematic place. This helps in significant performance in time.

4.2 Learning Process and new knowledge learned

My internship experience at Care Nepal was very beneficial, where there were both international as well as national staff with the main operation of improving quality of education of children, livelihoods, women empowerment, equity and social justice. The internship provided me an platform and a place to share views, learn and discuss ideas with the Care Staff which broadened and enhanced my thinking and practical skills on development.

Most important lesson that I learnt during the Twelve-week period is how to Perform various tasks in the organization, to cope with the real working environment and how to involve oneself in the world of business by applying the theoretical knowledge gained in four walls of a classroom into the practical field of real life situation. Further, it provided the practical exposure and helped to understand corporate social responsibility, develop corporate attitude and venture entrepreneurship.

The internship also taught me how to socialize with the people, to deal with senior staffs, how to make the working environment cozier and friendlier. I also learnt that the behavioral issues are very important inside the organization. All in all, the learning environment of Care was pleasant and outstanding and the staffs of the organization were also very kind to provide their continuous guidance and support throughout the learning phase.



Chapter 5: Conclusions

5.1 Self-assessment as future professional

Care's internship has given me a great platform to enhance my ability and develop my skill and knowledge. It has motivated me to be able to face the challenges and overcome from it during internship and develop my future career to work in real business. I learnt broadly about financial works performed in finance department, the relevance of my internship in finance department is to learn how the works are performed in practical environment and to help my supervisor performing different works. This internship has also helped me to develop personal and interpersonal skills and knowledge.

Working in Care Nepal has given me a great platform to explore more deep knowledge regarding the finance which will always be helpful for my future. The internship experience here in care Nepal is really incomparable with by past internship experience. My Supervisor has always motivated me to serve myself rather than to get served by other staff of the Care Nepal. I am very fortunate of this platform and will forever be thankful to Care for giving the chance to work as an intern and providing me platform to gain skill and knowledge from the work performed in a real business.

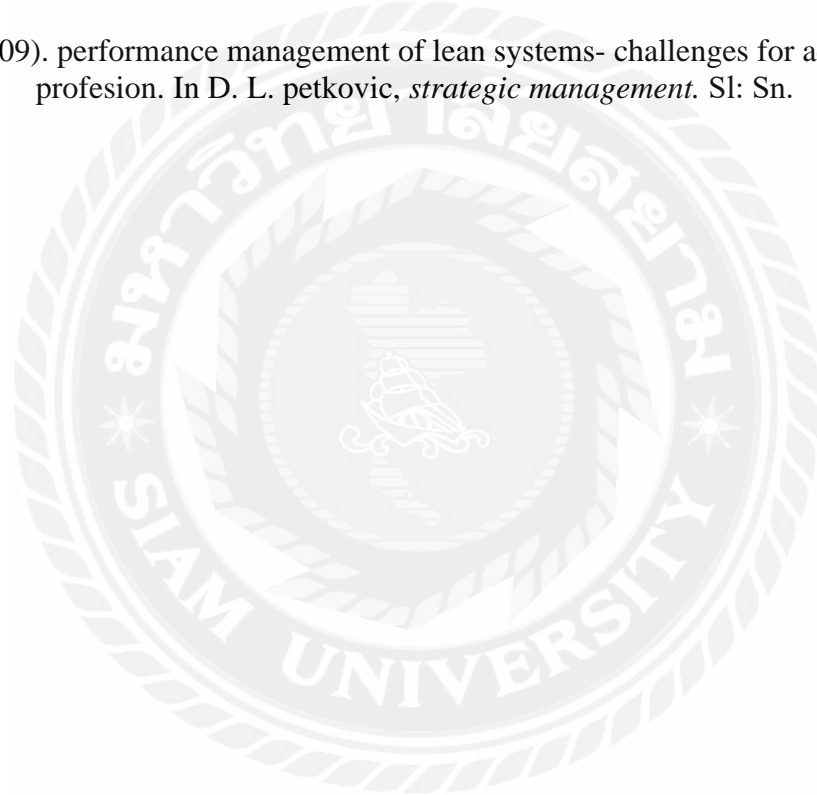
5.2 Comparison of practical learning VS theory

Theoretical learning is what the knowledge is about and the practical learning is how the knowledge was learned. The mode of practical learning along with theory gives students clear knowledge about the facts or any situation. Theory teaches about the experiences of others in written format while practically experiencing the particular task can learn about their own experiences. Knowledge is intangible but the practical experience made it tangible by applying those skills in practice. Theoretical knowledge means learn anything via textbook, content which is reported earlier without adopting practical way.

Practical learning is the timeframe when personal implement their theoretical knowledge in real life or a work place. Theory is skill and knowledge learned from Textbook which is useful for reading the any official document as well as preparing any report of organization. Both the practical and theory learning are important factor in life. In theory knowledge the students only get a chance to get surfacial knowledge but in practical learning the students get chance to know the organization knowledge entirely

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