Cooperative Education Report

Internship- A Step Into Professional World

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**This Report Submitted in Partial Fulfillment of the Requirements
for Cooperative Education, Faculty of Business Administration
Academic Semester 2/2017
Siam University**

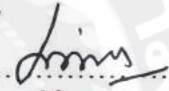Title: Internship- a step into professional world

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We have approved this cooperative report as a partial fulfillment of the cooperative education program semester 2014/2018

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Credits	: 5
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Degree	: Bachelor of Business Administration
Major	: Finance and Banking
Faculty	: Business Administration

Semester / Academic year: 2/2017

Abstract

This internship is conducted at Share and Care Nepal, a non-government organization of Nepal which has been committed to community development for the past 25 years. Main objective of this report is to gain an insight knowledge about the real working environment by taking part in the internship program of the organization. Gain organizational knowledge as well as accumulate evidence of ones' abilities in the real working pace and practicalities has been the main focus. Therefore, I interned in the finance and administrative department, the major that I am pursuing my bachelor's degree in. Along with self-development, I also learned about the involvement of the organization for community development and transformation in the lives of the people of rural areas of Nepal. The self-assessment found that all experiences have its own pros and cons. Since, an internship period is considered as a training period, there were limitations to the work taught and assigned to an intern. However, an internship as a whole not only build me professionally as an individual, it also helped to boost self-confidence, confirm my career goals, build communication as well as interpersonal skills.

Keywords: *Internship/ Share and Care Nepal/ Community Development/ Career Goals*

Acknowledgement

I wish to extend my sincere thanks to Share and Care Nepal for providing me the opportunity for an internship at Finance Department as well as Project and Administrative Department from 5th February to 14th May, 2018. This program has been successfully completed with satisfaction and memorable experiences. I also would like to thank my job supervisors Mrs. Bimala KC and Mr. Bhim Bahadur Nepali along with all the staffs of the organization for providing me with guidance and supervision on making my internship a knowledgeable and fruitful one.

I would like to extend my heartfelt gratitude to Dr. Eng. Duminda Jayaranjan, my academic advisor for providing me with supervision and guidance in preparing this co-operative report. I would also thank Siam University on providing its students the environment and the platform to learn and explore the theoretical knowledge gained through university lectures in a real working environment.

I humbly express my thanks to my parents Mr. Krishna Hari Thapa and Mrs. Roshani Thapa for providing me with the guidance and support without which I would not have completed this report. And lastly, I would like to thank all my family members, friends and colleagues for their encouragement and support which helped me to complete this report in time.

Shital Thapa

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INTRODUCTION

1.1 Company Profile

Share and Care Nepal (SCN) is a NGO established in 1993 with commitment to reach out all the needy communities in Nepal without biases and was registered in the District Administration Office, Lalitpur on January 15, 1994. It is the first Christian NGO to operate formally in Nepal and is affiliated at Social Welfare Council (SWC).

Ramesh Kumar Khadka, an assistance dentist by profession, inspired by a Bible verse "Love your neighbor as you love yourself" and common saying, "Prevention is better than cure" founded Share and Care Nepal. It was established with a vision to envision an empowered and transformed communities enjoying quality of life; mission of making a difference in the lives of the people by reaching to the poor and vulnerable communities; and a goal to contribute in addressing the needs of communities for their progress, generating hope and aspirations in their lives.

Currently the central office of the organization is in Manbhawan, Lalitpur; project activities are spread out in different Rural Municipalities of Makwanpur and Nuwakot district, and a training center in Badegaun of Lalitpur district. The organization works in commitment with the betterment for individual, family and communities through - love: Sharing and caring; respect: Honoring every being; honesty: Demonstrating with behavior, integrity: Aligning thought, speech and action and transparency.

There are some program components that the organization gives more importance based on the needs of the most vulnerable people in the working area. The program activities are focused on children, adolescent and youth development, combating human trafficking, community empowerment, community health, disaster risk reduction and environment, food security and livelihood, integral mission, organization development, peace-building, water and sanitation, and women empowerment and advocacy (Share and Care Nepal, 2015).

1.2 Organizational structure
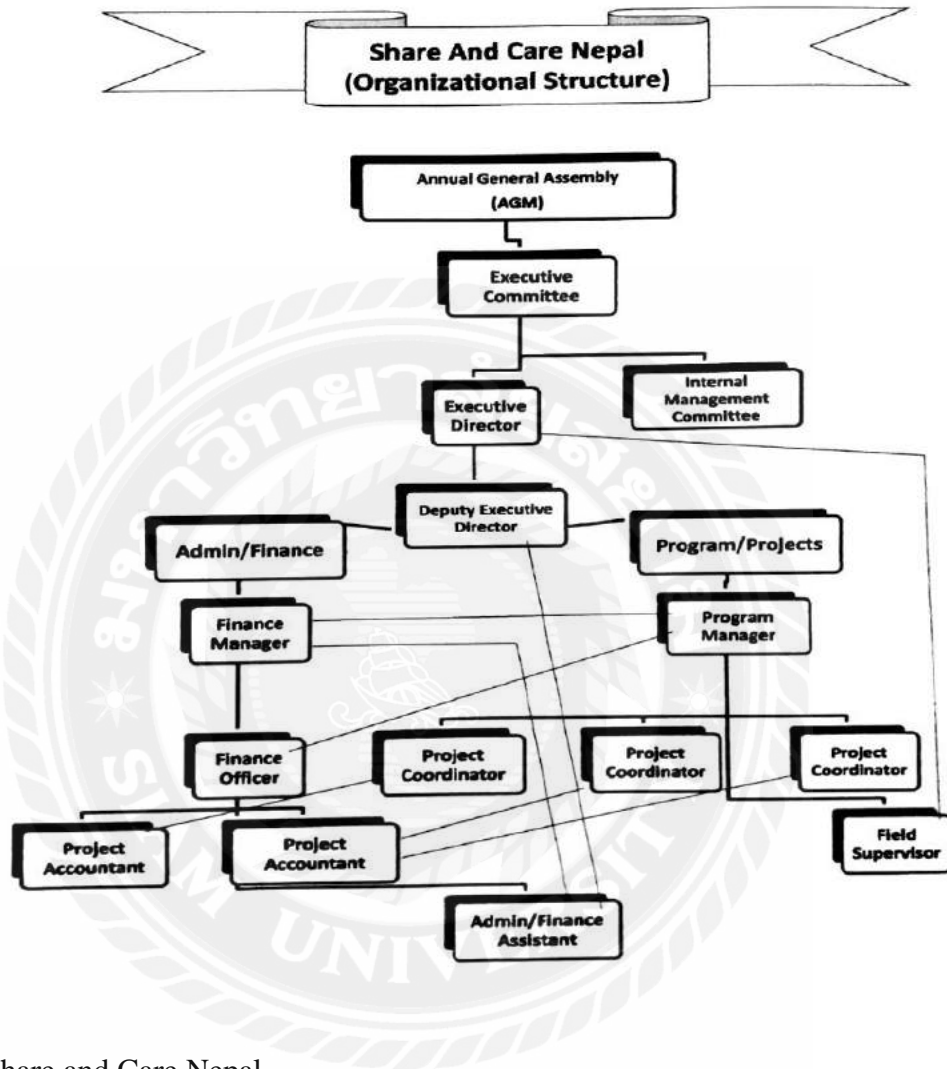
Source: Share and Care Nepal

Figure 1: Organization Structure of SCN

1.3 Statement of the report

As the term "intern" is defined as the position given to a student or trainee working in an organization, with or without pay, in order to relate the classroom learning into a real workplace in order to gain practical work experience or satisfy requirements for academic qualification.

The objective of the internship program was to provide a platform to apply the learning from the classroom into the workplace so as to improve and enhance their skill and knowledge on organization functioning related project management with major focus on day-to-day program administration and financial transaction in order to prepare myself for a professional career.

This report is going to answer the following questions:

1) Does an internship program offer an individual the platform to learn by in a real work situation by applying the learning by providing close supervision and coaching by a professional?
2) Is gaining organizational knowledge and accumulating evidence of ones' abilities in the real working pace and practicalities effective?
3) Does internship program develop self-confident and help to make professional contacts and network for the future?
4) Does internship program help to gain a platform that enables an individual to apply theoretical ideas learned in classroom and provide a bridge between classroom knowledge and the professional world?

This report has been prepared as part of the assignment to give the details of the process and learning that has been gained during my internship with Share and Care Nepal from February to mid-May 2018.

1.4 Objectives of the report

The primary objective of this report is to gain an insight knowledge about the real working environment which till now I have only gained through theoretical and lecture learnings. Specific objectives are as follows to:

1) Identify the financial and administrative operation of the organization
2) Gain knowledge on financial reporting and project reporting activities
3) Learn about the project evaluation and payroll system of SCN.

1.5 Expected outcomes

As a student with major in "Finance and Banking", I expect to learn about the financial activities of a social organization that includes: -

1) financial reporting
2) budget revisions

3) monetary transactions of the organization
4) I also expect to learn about the methods and tools used for project identification with project evaluation and payroll

Apart from these specific activities, I expect to build myself professionally. After the completion of the 3 and half months of internship, I expect myself to be able to achieve the following outcomes: -

1) identify the organizational structure, administrative and management activities applied by SCN
2) gain knowledge on not only the outcomes of the work I am assigned but also the steps and the process that led to the outcome
3) become a leader who can adjust as well as lead her sub-ordinates in any organizational environment that I would work for in the future

1.6 Limitations of the study

The study is not a deep study about the organizational activities and operation of the organization. There are few limitations in the study due to certain inevitable reasons such as: -

1) This study is limited to 3 and half months of experience.
2) For the first few weeks, interns spend on orientation and getting adapted to the organizational environment, its behavior, rules and regulations.
3) Sometimes, the 3 and half months might be short to get better knowledge and experience about the organization and its management.
4) Since, the internship is in Nepalese organization, the experience along with the policies and regulation is based on the Company Act of Nepal. Thus, it might lack knowledge about international organizational policies and regulation.

CHAPTER 2

LITERATURE REVIEWS

2.1 SCN brochure

Along with the organizational profile and history, SCN brochure contains the mission, vision, goal and core values of the organization. The brochure enables the readers to know what exactly Share and Care Nepal is, what are its activities and the contributions it has provided for the community development. As a first Christian NGO in Nepal, the organization is operated with an inspiration from the Bible verse- "Love your neighbor as you love yourself" and common saying "prevention is better than cure". In the organizational profile and history section, the readers can find out about the background and introduction of the organization.

According to the SCN brochure, the mission of the organization is- facilitating the development process to bring sustainable change in the lives of the vulnerable families; vision of the organization is- we envision transformed communities living in a harmonious society; and instead of goal they have focuses which are- creating a progressive and prosperous community for just and lasting change, reaching out to more vulnerable communities for transformation, develop value based community development professional, promoting capacity enhancement and organization development at local level.

It also contains key sectors and program components with the program and projects location, timeline and achievement. There are twelve key sectors and program components of the organization that includes children, adolescent and youth development, combating human trafficking, community education, community empowerment, community health, disaster risk reduction and environment, food security and livelihood, integral mission, organization development, peace-building, water and sanitation, women empowerment and advocacy.

The brochure also contains few transformation stories of the local people whose lives were transformed for good after participating in the projects and activities organized by the organization. One of the transformation studies entitled "Opportunity provided employment in Community" tells about the life transformation of Laxaman Khatiwoda, a 34 years old resident of Likhu, Nuwakot. Due to poor economic condition he could not continue his education after grade ten and the income from small farming was also not enough to fulfill the basic needs of the family. After becoming a member of Salpadevi Farmer's Action Group

formed by SCN, he got an opportunity to participate in different trainings such as group management, off seasonal vegetable farming, bee keeping. He also took 3 months of basic animal health training and obtained theoretical and practical knowledge with which he opened veterinary shop. All these trainings and knowledge enabled to uplift his living standards. There are many transformational stories like that of Laxman Khatiwoda who were able to improve their living standards and stand on their own feet (Share and Care Nepal, 2018).

2.2 SCN Internship manual

SCN's internship program manual provides details about the organization's internship program. SCN internship program is designed in the framework and principles that focus on- one time, well-defined work experiences related to a career goal of the student; involve a student to work in a professional scenario under the supervision of a professional in the chosen field; lasts from a period of three weeks to a couple of months, or as designed by an academic institution; can be part-time or full-time, paid or unpaid; promote and enhance a student's enhance a student's academic, career, and personal development; and are specifically of two types i.e. career development internship and academic internship.

A career development internship is defined as an internship program that allows a student to gain real work experience related to his/her career goal. Most majors do not prepare students for specific jobs, and the skills developed through a major prepare students for a wide variety of jobs. Students develop skills and knowledge through their involvement in organizational workplace as well as community service. One of the most important factors for a student to get a job after graduation is the experience gained through internship experiences, which allows them to integrate the theoretical skills of their majors and their involvement activities with career-specific experience.

An academic internship is an internship program in which a student earns academic credits. The work experience performed in the program must be directly related to the student's major. A student must complete additional educational assignments which may be a research papers or work journals which will earn them academic credit. He/she will also receive some level of guidance and supervision from the assigned internship coordinator in his/ her major department.

The internship manual contains few general conditions for an internship program. These general conditions include: - number of interns during one internship period, duration of internship, eligibility criteria to be approved for internship. The manual also contains the procedures from selection till completion

of the internship program along with the role of the organization, internship supervisor and an intern during the whole program. Some of the roles for an intern are- set goals and objectives that are realistic in nature, maintain a positive attitude of "can do", give your best performance, be respectful of colleagues and seniors, be supportive to the team, recognize the unwritten rules, be flexible, identify who is a better mentor as well as keep update on your success.

The internship manual is a guide book to the interns, internship supervisors and the organization as well. It provides them with their role and responsibilities with the tentative schedule for the internship program. The schedule guides the internship supervisor and the intern on the work activities along with skills and knowledge development of the intern. The internship manual therefore, guides all the involved parties aware about their roles, rules of the organization and the expected outcome from their participation in the internship program (Share and Care Nepal, 2015).

2.3 SCN Staff Policy manual

SCN Staff Policy manual contains the Human Resource Policies of the organization. The manual contains policies of the organization such as-human resource policy, finance policy, accounting policy, operational guidelines and PME framework. It also contains the work culture, staff code of conduct, work styles with organizational structure. Before starting the job and becoming an employee of the organization, an individual must read and fully understand the topics included in the manual. All the employees of the organization must abide by and follow the rules and regulations along with the policies mentioned in the staff policy manual.

The staff policy manual also describes key behavior competencies that the employees of the organization requires to have and develop. These key behavior competencies include- i) excellence which is describes as- we get it done and do it well; ii) initiation- we lead a process to begin something; iii) inspiration-we lead by example; iv) influence- we have capacity to have an effect; v) collaboration- we succeed by working together; vi) competitive- we are result-driven and goal oriented; vi) ownership- we must begin to think and act like an "owner"; and vii) celebration- we need to reward and celebrate the success. Along with these behavior competencies, there are ten performance standards that the employees require into create an effective and efficient working environment. These performance standards are creativity, communication, core values, job knowledge, leadership, problem solving, team building, time management, work planning and work quality.

SCN defines teamwork as t- trust, e- economy of energy, a- affirmation, m-management of mistake, w-weekly sharing meeting, o- open communication, r-recognition and reward, k- keep on learning. It believes that team work is very important to achieve any goals and objectives. The employees of the organization unlike other organizations are not limited to a single job. There is a connection of activities between all the departments within the organization and all the employees need to have good knowledge and information about the activities, projects and events of the organization. Therefore, team work is very essential in order to have a smooth operation of activities in all the departments and levels of the organization (Share and Care Nepal, 2015).

2.4 Job Description

The job description for interns is mentioned in the internship manual of SCN. It included the following responsibilities: -

a) Assisting with the accounting: preparing vouchers and entering into the spreadsheets
b) Developing reports: preparing reports and financial data
c) Providing secretarial support with word processing and minute preparation
d) Providing administrative support: filing, recording, information sorting, translation of documents and reports
e) Initiate learning and sharing: attend meetings and share the learning
f) Undertake field visit to project sites and monitor the visit to assist the situation of the project

The other activities that the intern is to perform are in the area of: -

1. Personal Initiatives-

    a. Setting learning objectives, goals, and plan
    b. Contribute to organization for implement by incorporating the learning
    c. Take initiative in exploring new ideas and concept
    d. Suggestion for the application of learning from the course in the workplace

2. Program Support-

    a. Documentation of program events, activities, and progress
    b. Monitoring visit to assist the situation of the project
    c. Assist to develop promotional documents of the organization/ project

3. Involvement and Participation-

    a. Involve and participate in regular meetings and planning sessions
    b. Take a supportive role to organize workshop, trainings, and events
    c. Participate in various field activities

4. Others-

    a. Contribute to the SCN team activities
    b. Any other duties assigned by immediate supervisor (Share and Care Nepal, 2015)

2.5 SCN project reports

SCN follows monthly project reporting process which includes four different steps. These steps of monthly project reporting process are as follows: -

1. Submit staff individual report and share the highlights. This is done quarterly a year.
2. Submit team Cluster report including case study, photos and stakeholders' data. This is done quarterly a year.
3. Cluster compiled report submission at Project Office. This must be submitted every four months.
4. Project report submission at Center Office. This must be submitted half yearly.

And the central office submits the project report to the donor organizations on half- yearly basis of the Nepalese fiscal year (July- December) (Share and Care Nepal, 2015).

2.6 Taxation

Taxation defined by Business Dictionary is a means by which governments finances their expenditure by importing charges on individual and cooperate organizations. The system of taxation is used by the government in order to encourage or discourage certain economic decisions that can help to maintain economic balance in the country (Inc., n.d.). Tax accounting refers to the financial rules used by an individual and entities to generate tax assets and liabilities and there are two methods to calculate tax accounting. They are cost accounting- a method in which the income is recorded when the cash is received and expenses are reported when the cash is actually paid. The entity or individual maintains the

books of account based on the actual flow of cash that comes in and out of the business. This method of accounting is famous among various sole traders and businesses that has no inventory. Another method is accrual accounting- the method in which income and expenses are recorded as soon as they occur, regardless of whether or not there is cash inflow and cash outflow in the books of accounts. This method is mostly used by corporations that usually have annual sales of more than $5 million, have inventories and make sales on credits (Accrual Accounting, n.d.).

Tariff is another form of tax imposed on goods and services imported from international countries. Government of a country uses tariffs to restrict trade by increasing the price of goods and services imported from oversees and making them less attractive to the local consumers. Tariffs enables the government to raise revenue or to protect domestic employment, protect start-up as well as small and medium sized industries, strike back and protect the country against trading partners (Tariff, n.d.).

World Trade Organization (WTO) is the only global international organization that deals with the rules and regulations regarding trade between nations. The main objective of WTO is to help the manufacturers, exporters and importers of varieties of goods and services conduct their business. It is a common ground where member nations try to sort out the trade problems they face with one another. It is an organization that helps to open trade with nations all around the world, creates an environment for government of the member nations to negotiate trade agreements and settle trade disputes (World Trade Organization, n.d.).

The General Agreement on Tariffs and Trade is the first worldwide multilateral trade agreement that aims to expand international trade as well as manages the agreement. GATT works with the main purpose of providing an environment for discussion on issues regarding world trades that allows for a disciplined resolution of trade disputes, in accordance with its founding principles that includes non-discrimination, transparency, and the most- favored- nation (MFN) treatment (Global Negotiator, n.d.). Under the WTO agreements, the member nations cannot discriminate and differentiate between their trading partners. MFN is one of the agreement requirements that need to be signed by the member nations to establish equality of trading opportunity by making originally bilateral agreements multilateral. It gives access to larger market to smaller and developing countries, lowers the cost of their export, as trade barriers are the lowest given and different tariffs and customs don't have to be calculated for each import since they all are same (Amadeo, 2018). MFN has mainly two form which are:

conditional and unconditional. The conditional form is a method that grants the contracting party only those exceptions originally made unjustifiably to a third party and exceptions obtained as part of a bargain are granted only under equivalent conditions or are in favor of equivalent gains. Unconditional form is a method in which tariff concession granted to a third party can also be granted to the contracting party (Sampaolo & Chopra, 2016).

An income tax is a tax imposed on financial income of an individual as well as an entity by the government of a country. Income tax is considered as the main source of revenue for governments. The income tax is paid on the basis of the income earned, therefore individual and entities with higher income needs to pay higher income taxes than an individual and entity with low income taxes. The government then uses the collected tax revenue in various sectors infrastructural development of the country such as education, health, finances, medicine, technology, research and development, and different other infrastructural and economic development for the comfortable living of the citizens. However, income tax theory does not match with the real practices, because in reality, people who earn higher income does not pay the required higher taxes. When the current income tax system is not updated according to the current trend in the market, the lower income earners suffers the most as they need to bear the costs. Therefore, the income taxes in the real scenario is not as effective and productive as mentioned in the theories (hyangshu21, 2016).

2.7 Taxation system in Nepal

There are various types of tax and the charges on tax vary from country to country and its policies. In case of income tax in Nepal- tax charged on personal income, is governed by "Income Tax Act 2058" and "Salary Tax" is one of its components. According to the financial bill in the recent years, Salary Tax is levied at a rate of 1 percent, 15 percent, 25 percent and 35 percent on yearly accessible salary up to 350,000; 350,001-450,000; 450,001-2,500,000 and 25,000,001 and above respectively.

In case of an individual, they are liable to income tax under following circumstances: -

1) If an individual is a married person and provides with valid marriage certificate, his/her tax band will increase by additional Rs 50,000 ($500).

2) If an individual makes a contribution to registered retirement fund then the amount is deductible from accessible salary. The amount is equal to Rs 300,000 ($ 3000) or 1/3 of taxable income, whichever is lower.
3) If an individual has life insurance or medical insurance, then the premium paid for such insurance is also deductible while calculating tax amount. The amount for this purpose is limited to maximum of Rs 20,000 ($ 200).
4) If an individual is a resident individual woman who earn remuneration income only, then she can opt for getting an additional rebate of 10% on tax liability (Gyawali, 2017).

Particulars	FY 2073/74	
	Rs.	Tax Rate
	Assessed as Individual	
First Tax slab	350,000	1%
Next	100,000	15%
Balance Exceeding	450,000	25%
	Assessed as Couple	
First Tax slab	400,000	1%
Next	100,000	15%
Balance Exceeding	500,000	25%

Source: www.ca.studentsnepal.com

Table 1: Income tax of Individual in Nepal

In case of business, the income tax policy applies under following circumstances: -

1) The business operates fully or partly from any places in Nepal.
2) The main machinery or equipment are installed and used at any place in Nepal.
3) Provides services such as technical, professional or consultancy for a total period of 90 days during a 12-month (one year) period, from one or more places within Nepal.
4) Participates in an installation, construction, supervision or establishment of a project that lasts for 90 days or more from any place in Nepal (Pioneer Law Associates, n.d.).

Value Added Tax (VAT) was introduced in Nepal on 16th November, 1997 but was fully implemented only in the fiscal year 1998/99. It was levied in place of the Sales Tax, Entertainment Tax, Contract Tax and Health Tax. It was implemented to collect the same type of revenue that the four taxes that it replaced used to collect and is imposed on the value-added goods and services produced in Nepal or exported outside. The amount an individual must send or the amount that may be claimed and accepted as a fund is determined by the difference on the VAT collected on sales and the VAT charged on purchases.

VAT is considered as a pillar of income tax system in Nepal and the current threshold for VAT registration recorded till date is Rs. 2 million. The retailers who has an annual revenue below the threshold can voluntarily register for VAT. But if it decides to register, then it must remain registered for a full one fiscal year. Anyone whose total taxable sales for four consecutive quarters is less than 2 million rupees and who has been registered for a full one fiscal year or by an individual who no longer has a commercial activity due to bankruptcy, receivership, or cessation of the business can decide to cancel their VAT registration.

According to the Value Added Tax Act 1996, all of goods and services are divided into two basic categories: taxable and tax-exempt. Thus, the goods and services are either taxed at the standard rate of 13 percent under taxable category or are taxed at 0 percent under tax-exempt category. Standard rate tax includes all goods and services except those which are specified as taxed at 0 percent also known as tax-exempt. The purchasers are not required to pay VAT on tax-exempt products and services and the supplier are not given input tax credits on purchases related to the following goods and services: -

a) Basic need product and services such as rice, flour, edible oil, fresh fish, fruits, pulses, flower, piped water, meat, eggs, wood fuel.
b) Basic agricultural products and goods and services to grow the products such as wheat, paddy, maize, millet, cereals, vegetables, live animals, agricultural machinery, manure fertilizer, seeds and pesticides.
c) Goods made for disabled people.
d) Social welfare services including medicine, medical services, educational services and veterinary services.
e) Educational and cultural goods and services including books, radio and television transmission, printed materials, artistic goods, cultural programs and non-professional sporting events.
f) Personal services provided by actors, entertainers, sportsmen, writers, translators and manpower supplies agents.

g) Purchase and renting of land and buildings.
h) Financial and insurance services.
i) Postage and revenue stamps, bank notes, cheque books (Inland Revenue Department, 2017).
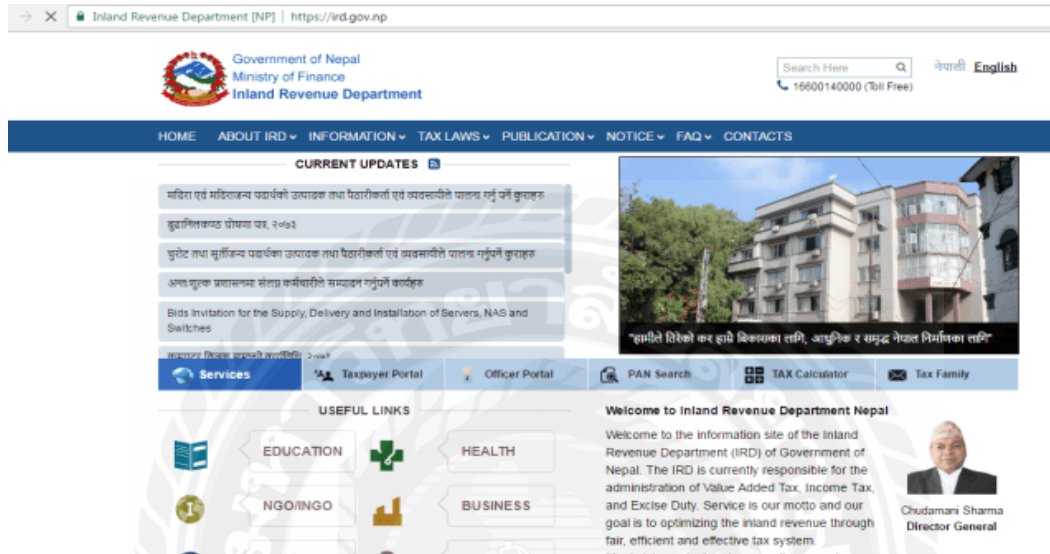
Source: www.smartsansar.com

Figure 1: Online tax portal in Nepal

2.8 Money Works Gold

Money Works Gold is a fully integrated multi-user accounting and business information system. The features of this software include cost center accounting, multi-currency, job costing, advanced inventory management and many more. All Money Works product are built on a powerful framework that includes-

Cashbook- Money Works records payment and receipts and automatically tracks the goods and service tax (GST).

General Ledger- It maintains details of the accounts for over 7 years.

Powerful on-screen enquiries- One can easily view financial balances and trends on accounts, consumers or any item sales.

Flexible reporting- It provides a collection of more than seventy standard reports.

Names database and contact management- It stores the identity of customer and supplier, addresses, phone numbers, email as well as web addresses.

Item pricing- It enters sales and purchases using account coding or item lookup with quantities and discounts.

GST tracking- Money Works provides the best possible support for GST.

Sticky notes- It also has the facility to write notes for better remembrance.

Budgeting- Full budgeting for better control and decision making is possible in Money Works.

Multiple entities- It keeps accounts for as many entities as needed.

Import/ export and interoperability- It ensures interoperability with the other systems a business relies on.

Unicode- Money Works also records information and prepares invoices/ reports in almost any language.

Core accounting- The core accounting includes integrated cashbook, general ledger, receivables and payables.

Departmental accounting- It includes powerful subledger capabilities, allowing departmental and cost center reporting and budgeting.

Multicurrency- Money Works sends and receives invoices or payments in any currency.

Order entry- It enters quotes, sales orders and purchase orders and manages deposits, backorders and shipping.

Enhanced items/ products- It stores product images and barcodes, manages multiple pricing and discounts.

Inventory and bills of material- It manages inventory and manufacturing by tracking serial and batch numbers across multiple warehouse locations.

Job costing and time billing- It automatically organizes time and disbursements for billing.

Custom report writer- Money Works customizes any of the supplied reports as well as creates new ones.

Advanced security- Money Works has pre-user privileges and general ledger security levels protect the core accounting data.

Scripting- An entity can customize Money Works or add their own features using the built-in scripting and window design system.

Enhanced integration- One can integrate Money Works with other key systems for streamlined workflow and greater productivity.

Extensibility- A entity can extend the functionality of Money Works to meet their special requirements (Cognito Software Ltd., n.d.).
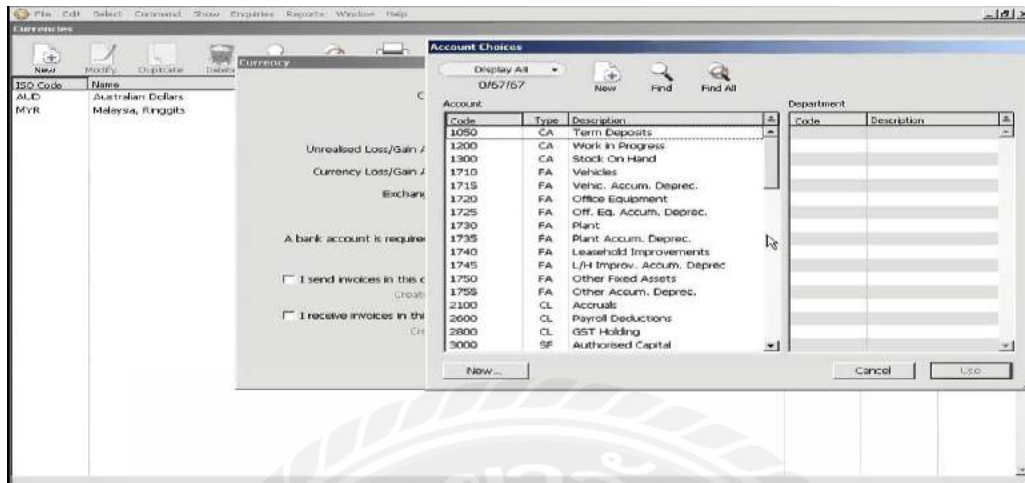
Source: nasupport.wordpress.com

Figure 2: Money Works Gold Software
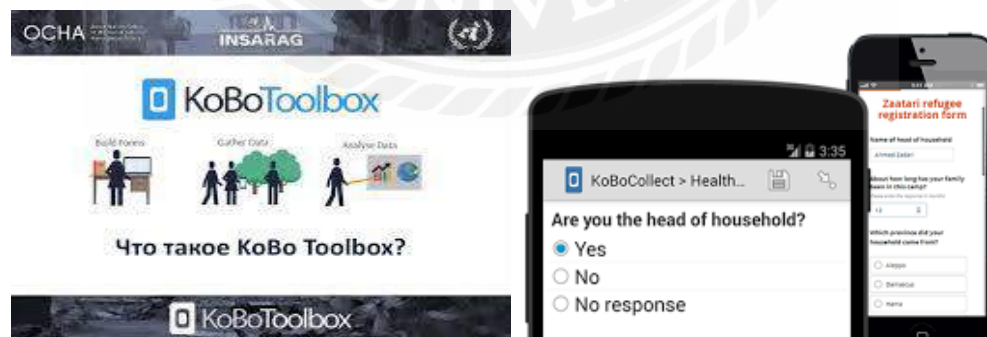
2.9 KoBo Toolbox

KoBo Toolbox is a free and open source suite of tools mostly used in field data collection used in challenging environments. This software was first created in 2009 by Harvard Humanitarian Initiative and has expanded over the years. Several projects and initiatives has made this software to become one of the most widely used tools in primary data collection. At present, the tool includes: form builder that easily creates survey forms as well as stores frequently occurring questions in the library and shares them with other colleagues, mobile data collection which quickly and reliably collects our survey data on Androids, iOS and other devices, online as well as offline, in different languages and with multifaceted skip logic, analyzing data that inspects our data activities after download or collection in other software such as Excel, Comma Separated Values file, Keyhole Markup Language, and other formats (Harvard University, n.d.).

In September 2014, a noteworthy new phase of KoBo Toolbox software suite was launched by Harvard Humanitarian Initiative in coordination with the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) and the International Rescue Committee (IRC) so as to make electronic data collection more standardized, more reliable, and easier to use in humanitarian crisis. It is being continuously improvised and enhanced especially for the use in emergencies and difficult field situations by humanitarian players, in order to support need

evaluations, monitoring as well as other data collection activities (Harvard University, n.d.).

The reason to use KoBo Toolbox for data collection is because of the following advantages: -

1) It is very fast. Data is not required to be transcribed from paper to computers before analysis. Some of the analyses can even be applied within minutes after data collection.
2) It is more precise. Inventory errors are minimized as the data validation can occur in real time whereas transcription errors are entirely eliminated.
3) It is improvised for humanitarian work. It can work offline, enumerators can be trained within minutes and any specific technical knowledge is also not required, can be launched immediately in even the remotest situations. If all these options fail, paper forms can be used as a backup and integrated with other data as well.
4) It is free. All users can create accounts on the servers without having to pay as well as use them without limitations on data or time. The organizations can install it on their own servers or directly contribute to its further development.
5) The implementation partners of the software are dedicated on providing support to the platform in its development and regular adding of new features.
6) It is based on Open Data Kit (ODK). KoBo Toolbox is interchangeable with ODK and delivers functionality such as straightforward form builder, question libraries and integrated data management. It also participates other open-source ODK- based developments such as formhub and Enketo (UN OCHA, n.d.).

Source: kobotoolbox.org

Figure 3: KoBo Toolbox Software

2.10 NGOs and Association of International NGOs (AIN) in Nepal

There has been "mushrooming" growth of NGOs in Nepal with a total of 39,759 NGOs and 189 INGOs getting registered between 1977 and 2014 in various sectors including health, human trafficking, poverty alleviation, youth empowerment, agriculture and good governance. Developing and third world countries such as Nepal lacks good governance system, has poor availability of resources, has high unemployment as well as has insufficient national budgets so as to support health and education and is required to rely on the support of private institutions. Thus, these reasons result in the rapid growth of NGOs in such countries.

NGOs started to emerge in Nepal from early 1950, with the number increasing to 220 in 1990 and 1210 in 1993. The rapid increase in the number of NGOs id believed to have been favored by the restoration of a multi-party democracy in 1990 from the one- party Panchayat government in Nepal. An NGO in Nepal, before starting its operation needs to be registered at the District Administration Office along with necessary documents such as the information about name and location/address of the organization, objectives/goals of the organization, main sources of funding, as well as the names of the members of management committee (board of directors). The organization is required to have affiliation with the Social Welfare Council (SWC) in Nepalese government and its programs and foreign aids need to be approved by the Council. According to the data from SWC, there were 39,759 NGOs and 189 INGOs from 26 different countries registered between 1977 and 2014. The highest number of INGO was from United States-53, followed by United Kingdom-29 and Germany-12 (Karkee & Comfort, 2016).

In Nepal, NGO Federation of Nepal acts as an umbrella organization of the NGOs. NGO Federation of Nepal, established in 1990 have been working in the sectors of social justice, human rights as well as poor development. At present, it has advanced as one of the leading civil society organization in Nepal and has 6,034 NGOs affiliated to it from across the country. UN Economic and Social Council has also given the title of Special Consultative Status to this organization. NGO Federation has functional collaboration with several other federations as well as international organizations, and also has been continuously engaged in people's agendas. It is considered as an important part of civil society movement in Nepal (NGO Federation of Nepal, n.d.).

Sectors	Number of NGOs
AIDS and abuse control	98
Child welfare	1,149
Community and rural development	25,403
Educational development	517
Environmental protection	1,451
Handicapped and disabled	758
Health services	875
Moral development	1,146
Women services	2,967
Youth services	5,395
Total	39,759

Source: frontiersin.org

Figure 4: NGOs in Nepal as on 2014

Association of International NGOs (AIN), is an informal group of INGOs in Nepal and was established in 1996. This organization has a grip of one hundred and forty INGO members which works on a variety of sectors making noteworthy contributions to charitable and development works. According to data presented by SWC, currently there are 260 INGOs in Nepal. AIN is not a benefactor but a key stakeholder and partner in the developmental change of Nepal. It endeavors to engage with the donors and contributors, government, as well as civil service organizations including the NGOs. AIN's credibility is seen through the work and efforts that its members have been performing and contributing to the society. These members are professional humanitarian players who work on development projects as well as humanitarian projects by responding immediately to those in need.

The member organizations work under national, regional as well as international bodies or elected members and trustees and are in good position to support the development efforts of the government as well as NGOs and other community structures. Therefore, the contribution of AIN members is considered as an essential part of the development process of Nepal. The wide range of AIN Member Organizations contribute in the field of health, education, disability, economic development, renewable energy, advocacy, construction, environment, poverty elimination, human rights, agriculture, women and gender, birth registration, ethnic minorities, forestry, media, institutional and small enterprise development. Thus, AIN embraces a range of members who transform the dream of development into a reality. These members share a common goal of poverty eradication and sustainable development, transforming the lives of many people for betterment, especially the disadvantaged and the underprivileged ones (Associates of International NGOs in Nepal, n.d.).

CHAPTER 3

METHODOLOGY
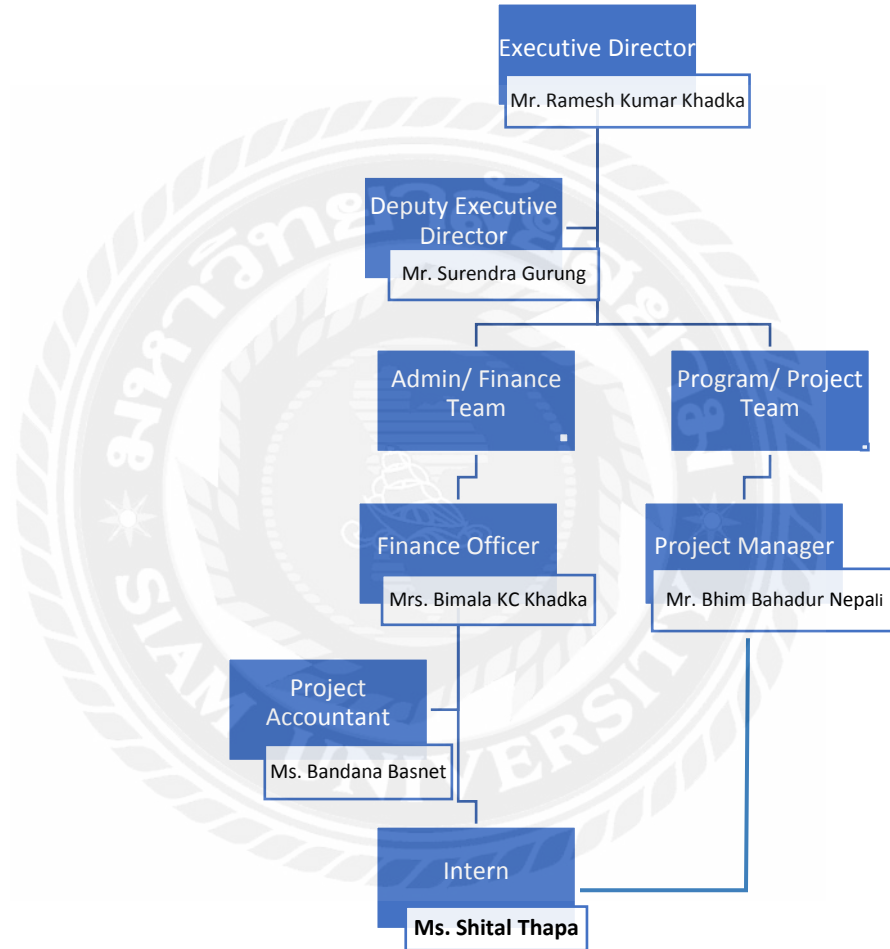
3.1 Roles and Responsibilities as an intern

Figure 1: My work flow as an intern in SCN

During my 3 and half month's internship in SCN, I worked in two departments- Finance Department and Project and Administrative Department. I worked in the Project Department for the first one month whereas two and half months in the Finance and Administrative Department. The roles and

responsibilities as an intern were similar to the job description mentioned in the internship manual of the organization.

During the first one month, I worked in the Project and Administrative Department under the supervision and guidance of Program Manager- Mr. Bhim Bahadur Nepali. My roles and responsibilities while working there were as follows: -

a. **Developing reports**
   I assisted Mr. Nepali in collecting information and editing the half yearly reports of various projects such as Hope, Harmony and Dignity. While developing reports, I also learned Nepali typing and assisted in preparing Nepali documents.

b. **Providing administrative support**
   As an intern, I assisted in the works such as filing and information sorting of organizational documents. I worked in translation of project case studies from Nepali to English as well as English to Nepali.

In the next 2 and half months, I worked in Finance Department under the supervision and guidance of Finance Officer- Mrs. Bimala KC Khadka along with active participation in the previous departmental activities. Some of my roles and responsibilities were as follows: -

a. **Accounting activities**
   I assisted my supervisor in accounting activities such as preparing vouchers, advance bill and advance settlement bills, tax and eTDS (electronic Tax Deducted at Source) preparation and its process. I also learned to use **"Money Works Gold"** which is a fully integrated multi-user accounting and business information system.

b. **Banking activities**
   Some banking transactions that I learned were getting bank statements, bank reconciliation, filling out bank opening form of staffs, bank deposits, cash book entry, fund transfer transactions (bank clearing).

c. **Providing secretarial support**
   In the secretarial support, I learned to deal with guests and phone calls. I also supported with word processing and documentations.

d. Initiate learning and sharing

I was a part of all the meetings organized by the organization. The organization had weekly devotion meeting very Monday, where all the staffs gather together, pray in the name of lord, present sharing and discuss about the events of the up-coming weeks. I attended these weekly meetings and shared the learnings.

e. Participation in other activities

- Participated in team building activities.
- Volunteer in Lions Club activities (SCN is a member of Lions Club International).
- Provided support and assistance to the management during donor visit.
- Learned data analysis tool- **KoBo toolbox** used in survey collected.
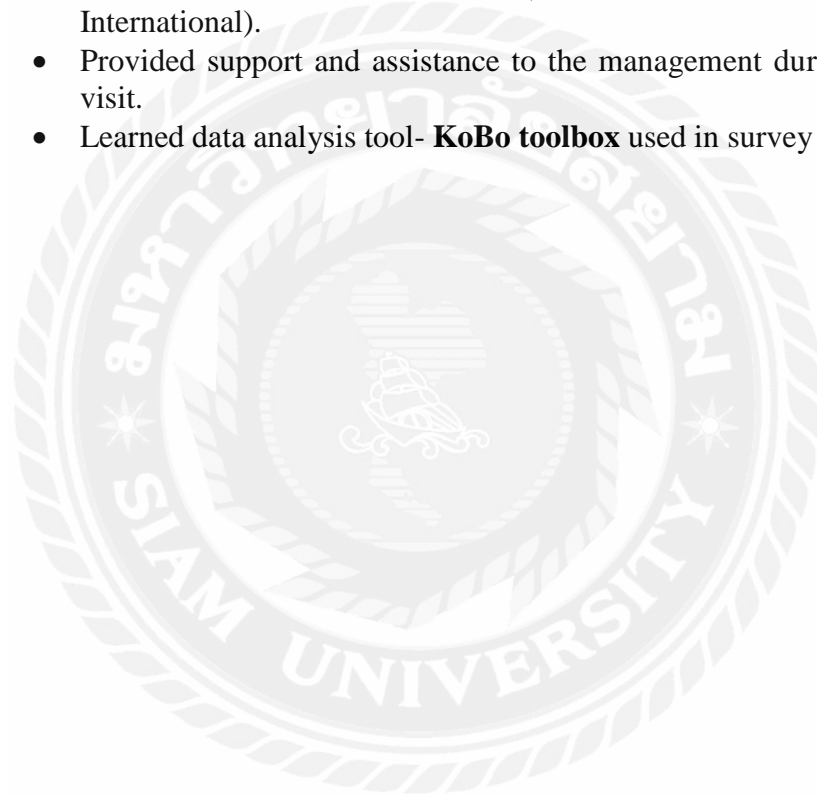
CHAPTER 4

RESULTS AND DISCUSSION

4.1 Contributions made during the internship

My internship program was for a time period of 3 and half months. The internship program started from the month of February,2018 and ends in the mid of May, 2018. Following table summarizes the contributions that I carried out as an intern during the period of 3 and half months (February to mid-May): -

Month	Contributions as an intern
February	• Collecting information and editing half-yearly reports of various projects of the organization • Learned Nepali typing and preparing Nepali documents • Providing administrative support • Case study translations in Nepali to English as well as English to Nepali
March	• Learned accounting activities such as preparing vouchers, advance bill and advance settlement bills • Learned **Money Works Gold**- multiuser accounting and business information system • Learned tax payment process • Supported in secretarial activities including word processing and documentations
April	• Learned banking transactions such as bank reconciliation statement, filing out bank opening form of staffs, bank deposits and bank clearing • Learned accounting transaction of cash book entry
Mid-May	• Volunteered in Lions Club International's events • Learned data analysis tool- **KoBo toolbox** • Attended regular team meetings • Provided support to the management during donor visit

Table 1: Summary of Contribution during internship

4.2 Details of related learning process and lessons learnt

The internship was based on an academic internship program of the organization. The organization defines its academic internship program as an internship program in which a student earns academic credit and must be directly related to the major of study of the student. The student will also receive some level of guidance and supervision from the assigned internship coordinator in his/her major department.

As I am a student with a major in finance and banking, the main focus of my internship was in finance department. But as a student pursuing bachelor's business administration, the organization gave me an opportunity to experience the overall administrative work which included project and administrative department as well. I was assigned supervisors in each of the departments who supervised and guided me throughout my internship period.

As an intern, I was able to develop the understanding and learning about the management and administration of SCN. Some of the areas that I learned during my internship period are as follows: -

1) **The management approach of the organization-**

I learned about the different management approaches used by SCN. I learned that there are different approaches applied by the organizations involved in service sectors such as relief approach, development-centered approach, empowerment approach, transformation approach and many more whereas SCN applies "Change and Development Approach" as well as "Empowerment and Transformation Approach". Change and development approach is based on the belief that a community is ready for change by seeking answers on its own, searching for possibilities and resources that can help deliver the answers they seek, believing that its own resources are capable enough of delivering the results. At the same time, empowerment and transformation approach is based on the belief that the community decides its needs and concerns on its own and addresses them through a unity in work.

2) **Knowledge on financial reporting and project reporting activities**-

During my internship in SCN, I learned the financial reporting activities and project reporting activities of a non-government organization. The financial reporting activities included the reports on journal entries, ledger, cash book, bank reconciliation, advance bills and income statement of the organization. Since the main financial accounts of a non- profit organization are only income and expenses, the journal vouchers are prepared on the basis of these accounts. The incomes are

generated from the gifts and grants provided by the donor companies and organizations whereas the expenses are the advances and their settlements in order to operate various programs and projects. The financial report is prepared on the basis of the rules and policies mentioned in the Company Act of Nepal is follows the fiscal year of Nepal from July to June of next year. The project reports are prepared on the basis of the organizational timeline and are needed by the central organization as well as the donor companies. The project report is prepared on half yearly basis and contains the programs and activities performed during the time period as well as the financial report based on the activities performed. The field staffs need to submit the project report to the head office on quarterly basis whereas the head office needs to submit it to the donor organizations on half yearly-basis.

3) Linkage of work between project and financial activities of the organization-

During my 3 months internship, I learned about the importance of effective communication channel and co-ordination between different departments through the work linkage between project and financial activities of SCN. The activities of one department is related as well as leads to the completion of the activities of the other department. Therefore, the employees of all the departments need to work together in order to achieve the target and goals of the organization. The field staffs provide activities and budget plan based on the needs and requirements of the community then send it to the project department of the head office. The project department evaluate the proposed activities and decide on which programs and activities to approve and which not to approve then send it to the financial department. Then the staff members of the financial department analyze and evaluate the budget with the cash available to perform those activities then they decide whether to give approval to run the program or not. The financial staffs are always required to know about the project activities and programs as well as the financial use and needs in the project. At the same time, the project needs to prepare plans and budget based on the financial operation of the company. Therefore, both of the departments are interlinked in the organization.

4) The banking transactions applied in the organization and its process-

In the Finance department, I learned various banking transactions applied by the organization. The day-to-day banking transactions included a number of activities including cash deposits, withdrawal of grants, bank clearing. The organization receive its grants and donation money for different projects through wire transfers which involve banking transactions. The donor company sends the donation amount to the head office and then the head office needs to transfer the

money to the respected projects. The organization also needs to get bank statement every month in order to perform the bank reconciliation statement. This helps the organization to reconcile the cash amount recorded in its book with the bank's book of account. In order to open a company account in the bank is different than opening an account for an individual. The opening of personal account for the individual staffs requires their personal information and documents to be presented whereas the opening of company account requires the names and signature of the board members of the organization, and documents such as the registration certificate of the company, certificate of permanent account number, audited financials of last fiscal year and the stamp of the organization.

5) Payroll system of SCN-

Since a NGO runs on donation and grants, the payroll system of the organization is different than a profit-making organizations. The employees do not receive bonus, but they have facilities which are mentioned in the human resource policy of the organization. SCN provides its employees with various motivational payroll facilities whether they work in the central office or are field staffs in order to encourage and motivate them to work hard. The motivational payroll facilities include festival allowance, medical allowance, leave on pay, citizen investment trust funds, child education allowance as well as compensation allowance for the field staffs who go to work in the rural areas. The payroll system is increased through promotions based on the performance and they years of active participation of the employees. Along with benefits comes penalties as well such as on use of allocated amount of leave on pay, the employees are liable to leave without pay and later may have deduction on their salary.

6) Roles of team effort, communication and coordination between the employees for better idea generation and resolving different challenges and obstacles-

Being a part of the SCN family and taking part in different team activities, I learned about the importance of team effort, communication and coordination between the employees to get better result and have proper work flow in the organization. While attending the weekly sharing and meetings, I got an opportunity to get familiar with all the staff members. The sharing and learnings helped to boost my self-confidence as well as communication skills. The overall internship experience helped me learn more about the meaning of a team effort, coordination among the employees and better communication for better idea generation and resolving different challenges and obstacles in the organization.

7) Workplace ethics and the importance of punctuality, responsibility, honesty and discipline-

In order to adopt to the working environment of the organization and make ourselves professional, it is very important to learn about the work ethics, responsibilities, morals along with punctuality, honesty and discipline. The 3 months internship helped me to learn about the importance of punctuality, responsibility, honesty and discipline. Every organization is its own workplace ethics and culture and in SCN, they have the system of "no-boss, no-peon". This means that there are no hierarchical differences among the employees of the organization, and all work in a family-like environment respecting each other and sharing lunch together inside the organization kitchen. Even though there is a family-like environment, all the employees are aware about their roles and responsibilities and must maintain punctuality and discipline.

8) Efforts of the organization on community development- transformation in the lives of the rural areas of Nepal-

Working in SCN, I not only learned about the desk work but was also able to learn about the situation of the people of the rural parts of Nepal and the efforts of the organization in order to transform the lives of these people. The project reports and case studies helped me to know how the projects are launched and operated and the programs the organization organize in order to participate the people in community development so that they can uplift their living standards.

Mr. Ramesh Kumar Khadka, founder of SCN once said that anyone can play any kind of instruments given to them. But a true musician is the one who knows how to create a melody out of the instrument. It means that anyone can be a leader, but a true leader is the one who can guide and become an example to his sub-ordinates. Anyone can perform any kind of work, but a work is said to be done well when it is performed without any flaws and faults. The one who knows what s/he is doing can only teach others to perform the work. Thus, one must not wait for work to come to them but instead go find the work, learn it in depth and not only get it done but do it well. During my internship in SCN, I learned and developed career-related skills and abilities that will not only help me to learn about the management of SCN but also the experience to sustain in other organizations in the future. It has helped me to boost my self-confidence, confirm my career goal as well as prepare my life after graduation.

CHAPTER 5

CONCLUSIONS

5.1 Self-assessment as future professional

The internship as a whole was a great experience. During the 3 and half months of internship, I learned and gained experience of lot more things than the past shorter internships. It was a good opportunity for me to learn in depth about the professional arena as well as gain a better understanding about what a real working environment is all about. Though there are some lacking in the experience. An internship period is considered as a training period thus, there are limitations to the work taught and assigned to an intern. Therefore, it is difficult to learn and gain experience unlike full-time employees. Sometimes, the superior employees do not have any work to assign to the interns. In such cases, it is difficult for an intern to build new skills.

Even though there are some disadvantages, the number of advantages overshadow those disadvantages. An internship not only builds an individual professionally, it also helps to boost self- confidence, confirm our career goals, build communication skills as well as helps to develop networks in the professional world.

As a self- assessment, the achievements that I gained through this internship are: -

1. Learned about the financial activities applied in the real working environment. The theoretical knowledge that I was obtaining for the past seven semesters on finance and banking was experienced in the practical field. I got basic knowledge about financial reporting, budget revisions, as well as monetary transactions.
2. While working in the Project department, I learned about the different programs and contributions the organization has been conducting for community development and transformation in the lives of the local people.
3. I had theoretical knowledge about different types of organizational structure, administrative and management activities. During the internship, I was able to identify the organizational structure, management approaches along with the work ethics applied by the organization.

4. As I expected from this internship, I gained knowledge on not only the outcome of work I was assigned to but also the steps and process that led to that outcome.

5.2 Comparison of practical learning VS theory

An internship experience enables an individual to gain an insight knowledge about the practical working environment that an individual gained through theoretical and lecture learnings. But in reality, practical learnings and theory learned in college and university are different. This is because theoretical knowledge involves basic definition, process and steps of any subject. It is like an outer cover of a book. But a practical learning involves the tools and techniques in order to put that theory into practice.

In university lectures, we learned and did a lot of calculations about financial analysis and ratio analysis. But in order to put that learning do calculation of financial analysis and ratio analysis of SCN is not applicable. This is because, the major financial activity in any I/NGO are income- donations and grants whereas expenses- projects. There are no profits or losses. Similarly, in theory we learned about 7s model. It was based on basic definitions and some examples. In practical learning, I gained knowledge on how the 7s is being used by SCN to have better efficiency and effectiveness in its operation.

In the university, we had a theory subject for tax called "**Taxation**" where we learned about the definition, types and calculations for income tax. In practical learning, I learned how those theoretical knowledge was being put into practice, what were the rules and regulations to be followed by the organization under the government of Nepal and what were the processes of tax payments.

In order to survive in a professional world, both theory as well as practical learning is very important. Theoretical knowledge provides basic information and guidelines where practical learning provides better understanding on the subject through practical experiences.

5.3 Recommendation

Being a part of the SCN was a delightful experience. I was able to gain a lot of experience about the real working environment while working in the organization. I would personally like to suggest SCN to create the same working environment and welcome more interns in the future. I recommend that SCN participate in more service club organizations like Lions Club International which helps the employees to extend their networking line. The management should

ensure good governance and ethical values are maintained in the organization. And they must also maintain good governance practices in order to earn trust from their donors, partners, board of directors, employees as well as the local community people.

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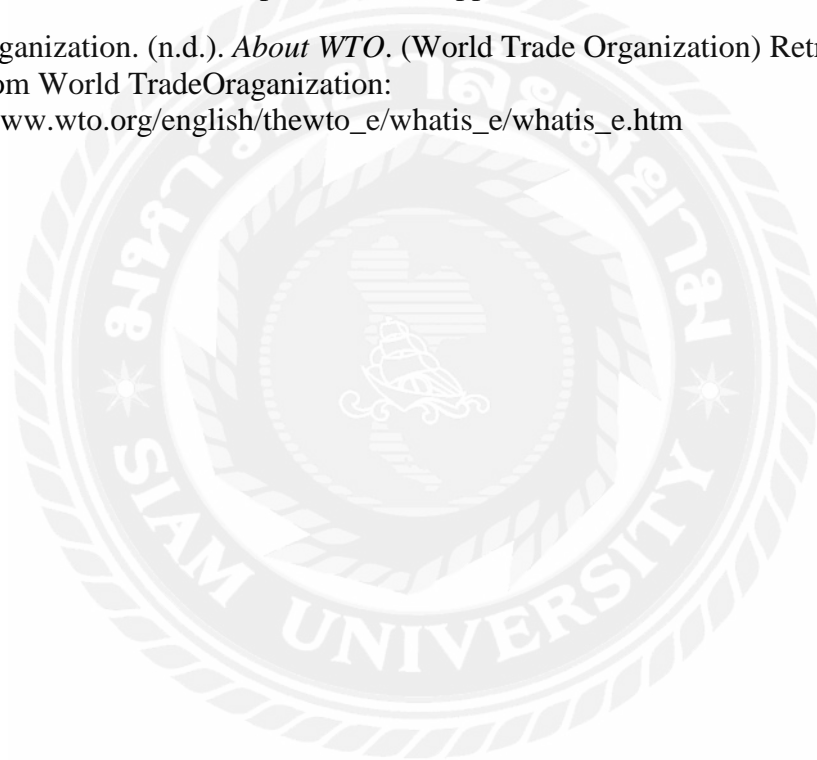
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- Kuber Wizz Program (2016-2017)
- 5 days' workshop in "Professional Communication" with B-Grade (5-9 December, 2016)
- Nepal Nirman 2073- the largest nation-building meet of Nepal (2016)
- 5th Annual General Meeting of Civil Bank as a volunteer (20th January, 2016)
- 26th Asia- Pacific Regional Scout Jamboree, Mt. Makiling, Los Banos, Philippines (28th December, 2009 to 3rd January, 2010)

Special interests: Travelling, learning new cultures and adventures, reading fictional novels

Annex

Figure: Journal Voucher of SCN

Figure: Data Collection and entry

Figure: Event of Lions Club International