



TECHNICAL REPORT
ON
STUDENT INDUSTRIAL WORK EXPERIENCE SCHEME (SIWES)

HELD AT
ILORIN-SOUTH LOCAL GOVERNMENT
FUFU, AMILEGBE, ILORIN
KWARA STATE

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SUBMITTED TO:
DEPARTMENT OF BANKING AND FINANCE
INSTITUTE OF FINANCE AND MANAGEMENT STUDIES (IFMS)
KWARA STATE POLYTECHNIC ILORIN,
IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR
THE AWARD OF NATIONAL DIPLOMA IN
BANKING AND FINANCE

AUGUST-NOVEMBER, 2024

CERTIFICATION

This is to certify that this report was written by **Abdrasheed Adamo Yetunde** with matriculation number **ND/23/BFN/FT/003** from the department of Banking and Finance,

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DEDICATION

This report is dedicated to Almighty God and my beloved parents



ACKNOWLEDGMENTS

First and foremost, my immeasurable gratitude goes to God Almighty, for giving me the grace and mercy to be a successful partaker of the students industrial work experience scheme (SIWES). My unquantifiable thanks this time goes to my parent, for their contributions to my education and wellbeing: Mr. and Mrs. Abdrasheed. I pray you reap the fruits of your labour in abundant. My profound gratitude goes to the management and staff of Ilorin-south LGA, my SIWES coordinator and management of Kwara State Polytechnic, Ilorin.



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CHAPTER ONE

INTRODUCTION

1.1 Evolution of ITF and SIWES

The Industrial Training Fund (ITF) is a Nigerian government agency established in 1971 to promote skill acquisition and workforce development. It plays a key role in enhancing industrial efficiency by providing training programs, capacity-building initiatives, and managing the Students Industrial Work Experience Scheme (SIWES). ITF collaborates with industries, educational institutions, and government bodies to bridge the gap between theoretical education and practical work experience. Through various initiatives, including vocational training and entrepreneurship development, ITF contributes to Nigeria's economic growth by equipping individuals with the necessary skills for employment and self-sufficiency in an evolving labor market.



PHOTOCREDIT:
<https://www.siwes.itf.gov.ng>

The Students Industrial Work Experience Scheme (SIWES) was established to bridge the gap between theoretical classroom learning and practical industrial experience for students in Nigerian tertiary institutions. It was initiated in 1973 by the Industrial Training Fund (ITF) in response to the growing concerns that graduates of engineering, technology, and other applied science disciplines lacked the necessary hands-on experience required by industries. The Nigerian government, recognizing the need to equip students with practical skills, made SIWES a mandatory component of academic programs in technical and vocational fields (ITF, 2016). Initially, SIWES was limited to students in engineering and technology disciplines, but over time,

its scope expanded to include business administration, mass communication, and social sciences, among others.

Over the decades, SIWES has evolved through various policy changes and structural adjustments. In its early years, funding challenges and poor collaboration between industries and educational institutions hindered its effectiveness (Adebayo, 2018). The Nigerian government later took over the financial responsibilities of the scheme in 1979, ensuring a more stable funding structure. The Industrial Training Fund (ITF) continued to oversee its administration, providing coordination between institutions, industries, and students. The introduction of information and communication technology (ICT) further transformed SIWES, allowing for better record-keeping, monitoring, and evaluation of students' industrial placements. The incorporation of online reporting and digital tracking systems by the ITF improved communication between institutions and industries, enhancing the overall efficiency of the program (ITF, 2021).

One of the primary goals of the SIWES is to help students integrate leadership development into the experiential learning process. Students are expected to learn and develop basic non-profit leadership skills through a mentoring relationship with innovative non-profit leaders. By integrating leadership development activities into the industrial training experience, we hope to encourage students to actively engage in non-profit managements as professional career objectives. However, the effectiveness of the SIWES experience will have varying outcomes based upon the individual student, the work assignment, and the supervisor/mentor requirements. It is vital that each internship position description includes specific, written learning objectives to ensure leadership skill development is incorporated.

Another significant development in SIWES was the introduction of structured learning outcomes and assessment methods to ensure that students derive maximum benefits from their industrial training. Initially, many students viewed SIWES as a mere academic requirement, leading to low commitment levels and inadequate supervision from participating industries (Ogunyemi & Alade, 2020). However, with stricter guidelines and the involvement of professional bodies, SIWES placements became more structured, with industries mandated to provide detailed training programs for interns. This shift ensured that students received practical training that aligned with their academic coursework and future career aspirations. Additionally, partnerships

between universities, polytechnics, and industries grew stronger, creating opportunities for research collaborations, internships, and even post-graduation employment.

In recent years, SIWES has adapted to the dynamic nature of global industries by incorporating emerging trends such as digital skills, entrepreneurship, and remote internships. The COVID-19 pandemic highlighted the need for virtual and hybrid work models, prompting SIWES administrators to explore digital learning platforms and remote industrial training for students. Some institutions partnered with multinational companies to provide virtual internships, allowing students to gain relevant work experience without being physically present at industrial sites (Nwosu & Eke, 2022). This adaptation has expanded the opportunities available to students, making SIWES more inclusive and aligned with global industry practices. As the Nigerian economy continues to evolve, SIWES will remain a crucial component of tertiary education, equipping students with the skills necessary for professional success in an increasingly competitive job market.

1.2 Aim and Objectives of SIWES

The Students Industrial Work Experience Scheme (SIWES) was established to address the gap between theoretical education and practical industrial experience for students in Nigerian tertiary institutions. It aims to equip students with the necessary skills and exposure required to excel in their respective fields. The scheme is coordinated by the Industrial Training Fund (ITF) in collaboration with universities, polytechnics, and industries. However, the specific objectives of the study are as follows:

i. Skills Development



To provide an avenue for students in institutions of higher learning to acquire industrial skills and experience in their course of study.

ii. Practical Knowledge



To expose students to work methods and techniques in handling equipment and machines that may not be available in their institutions.

iii. Corporate Environment



To prepare students for Industrial Work situation they are to meet after graduation.

iv. Networking



To make transition from school to the world of work easier and enhance students' contacts for later job placement.

v. Field Experience



To provide Students with an opportunity to apply their knowledge in real work situation, thereby bridging the gap between theory and practice.

vi. Synergy



To enlist and strengthen employers' involvement in the entire educational process.

1.3 Significance of SIWES

SIWES is a crucial part of professional education, offering benefits to students, academic institutions, and industries.

i. Benefits to the Student:

- Practical Experience: IT provides hands-on exposure, helping students apply theoretical knowledge in real-world scenarios.

- **Skill Development:** Enhances technical, communication, problem-solving, and teamwork skills.
- **Career Readiness:** Prepares students for the job market by improving employability and work ethics.
- **Networking Opportunities:** Connects students with professionals and potential employers, opening doors for future job opportunities.
- **Confidence Building:** Boosts self-confidence by familiarizing students with workplace expectations and challenges.
- **Industry Exposure:** Offers insight into industry trends, tools, and best practices.

ii. Benefits to the Institution

- **Curriculum Enhancement:** Institutions can tailor academic programs to align with industry needs based on feedback from students and industry partners.
- **Improved Reputation:** Strong industry collaborations boost the institution's credibility and attractiveness to prospective students.
- **Research & Development Opportunities:** Collaboration with industries can lead to joint research and innovation.
- **Alumni Success & Employability Rates:** Students who undergo industrial training tend to perform better in their careers, enhancing the institution's reputation.

iii. Benefits to the Industry

- **Talent Pipeline:** IT serves as a recruitment platform, allowing companies to identify and nurture potential employees.
- **Fresh Perspectives:** Students bring new ideas, technological insights, and innovative approaches to problem-solving.
- **Workforce Development:** Helps bridge the gap between academia and industry, ensuring a steady supply of skilled professionals.
- **Cost-Effective Labor:** Industries benefit from cost-effective temporary workers who contribute to ongoing projects.
- **CSR & Educational Contribution:** Participating in industrial training fosters corporate social responsibility (CSR) by supporting education and skill development.

1.4 Scope of the Report

This report provides a comprehensive account of the Student Industrial Work Experience Scheme (SIWES) undertaken at Ilorin-south local government area, Kwara State. It covers various aspects of the training, including the organization's profile, assigned responsibilities, acquired skills, challenges encountered, and the overall impact of the experience. The scope of this report is structured into five key chapters, each focusing on a specific area of the industrial training experience.

The report begins with an introduction to SIWES, highlighting its objectives, significance, and relevance to academic and career development. It also provides a background of Ilorin-south LGA, including its history, organizational structure, vision, and mission, as well as the services it offers in the broadcasting industry. This section helps to contextualize the internship experience within the professional environment of a media house.

Furthermore, the report details the specific duties and responsibilities carried out during the internship. These include content production, news reporting, on-air presentation, editing, and the use of various broadcasting tools and equipment. It also highlights the technical and professional skills acquired during the training and how they relate to theoretical knowledge gained in school. The challenges faced during the training, such as adapting to a fast-paced work environment, learning new software, and handling on-air pressure, are also discussed.

Additionally, the report examines the impact of the training, evaluating how the experience contributed to professional growth and enhanced career prospects. Finally, it concludes with observations and recommendations for improving SIWES, the educational institution, and for future interns. The report is structured to provide insights into practical media operations and bridge the gap between classroom learning and industry practice.

1.5 Organization of the Report

This report is structured into five chapters.

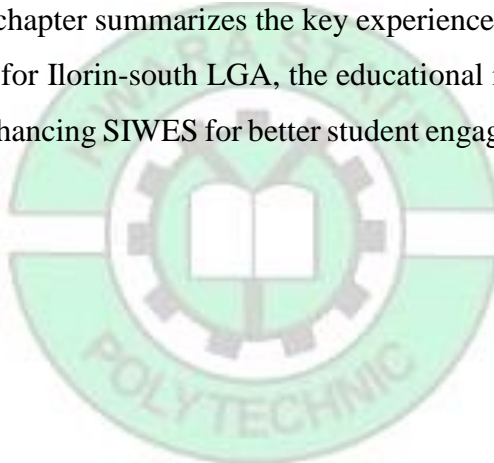
Chapter One: This chapter provides an overview of the SIWES program, its objectives, significance, and relevance to career development. It also outlines the scope of the report and how it is structured.

Chapter Two: This section presents detailed information about Ilorin-south LGA, including its history, mission, vision, organizational structure, and the services it offers in the broadcasting industry.

Chapter Three: This chapter covers the specific tasks and responsibilities assigned during the internship. It details the various activities undertaken, including news reporting, content production, on-air presentation, and technical operations. The challenges encountered and safety measures observed during the training are also discussed.

Chapter Four: This section evaluates the practical skills and knowledge gained during the internship. It examines how the training experience relates to academic learning, its contribution to career development, and recommendations for future improvements.

Chapter Five: The final chapter summarizes the key experiences of the training, observations made, and recommendations for Ilorin-south LGA, the educational institution, and future interns. It provides suggestions for enhancing SIWES for better student engagement and industry exposure.



CHAPTER TWO

INDUSTRIAL ATTACHMENT

2.1 History of Ilorin-South

Ilorin South Local Government Area (LGA) is one of the sixteen LGAs in Kwara State, Nigeria. It is part of the Ilorin Emirate and plays a crucial role in the historical and socio-political landscape of the state. The LGA was created in 1991 during the military regime of General Ibrahim Babangida, following the division of the former Ilorin Local Government into multiple LGAs for administrative efficiency. Ilorin South shares boundaries with Ilorin West, Ilorin East, Ifelodun, and Asa LGAs. The headquarters of the local government is located in Fufu, a town with deep historical and cultural significance. The area is home to a mix of Yoruba, Fulani, and Hausa communities, reflecting the diverse ethnic composition of Ilorin as a whole. Historically, Ilorin South LGA has been influenced by the Sokoto Caliphate through the spread of Islam and Fulani rule, which shaped its governance and cultural practices. The Emir of Ilorin, who oversees traditional affairs in the emirate, also exerts influence over Ilorin South, reinforcing the area's connection to Islamic and Fulani traditions.

Before the advent of colonial rule, Ilorin was a strategic military outpost and an important center for Islamic scholarship. Ilorin South, as part of the larger Ilorin city, played a role in the 19th-century conflicts between the Yoruba states and the Fulani-dominated Ilorin Emirate. The region witnessed battles during the Yoruba-Fulani wars, as Ilorin sought to expand its influence into other parts of Yorubaland. The incorporation of Ilorin into British colonial rule in the early 20th century marked a new era in its administration, as colonial authorities introduced indirect rule through traditional leaders. This system allowed the Emir and district heads to continue governing their people under British supervision. Ilorin South remained a vital agricultural and commercial hub, contributing to the economy through farming, textile production, and trading activities. The introduction of Western education and infrastructure development during the colonial period also had a lasting impact on the area's growth.

In the post-independence era, Ilorin South LGA has continued to develop in various sectors, including education, commerce, and governance. The establishment of secondary schools, healthcare facilities, and roads has enhanced the quality of life for residents. The LGA is known for its vibrant markets, such as the Fufu Market, where agricultural products like yams, maize, and vegetables are traded. Additionally, the local government benefits from its proximity to Ilorin, the

Kwara State capital, making it an attractive area for real estate development and business expansion. The influence of Islam remains strong, with numerous mosques and Islamic institutions playing a central role in the community. Politically, Ilorin South has produced notable figures in Kwara State's governance, contributing to policy-making and leadership at both state and national levels. The blend of traditional leadership and modern administration continues to shape the identity of Ilorin South, making it a unique part of Kwara State's historical and cultural heritage.

2.2 Department and Roles

San Ilorin South Local Government Area (LGA) operates under the local government administrative system of Nigeria, which is structured to facilitate governance, development, and service delivery at the grassroots level. The hierarchical structure of Ilorin South LGA is designed to ensure smooth administration, effective decision-making, and efficient service delivery to its residents. Below is a breakdown of its structure:

1. Executive Arm

The Executive Arm of Ilorin South LGA is responsible for implementing government policies, managing resources, and overseeing development projects. It consists of:

a. Executive Chairman

- i. The highest-ranking official in the LGA, elected by the people or appointed by the state government in some cases.
- ii. Responsible for policy implementation, financial management, and overall leadership of the local government.
- iii. Works closely with the Kwara State Government and other agencies.

b. Vice Chairman

- i. Assists the chairman in administrative functions.
- ii. Oversees specific departments as delegated by the chairman.

c. Supervisory Councillors

- i. Heads of various departments within the local government.
- ii. Appointed by the chairman to oversee sectors like health, education, agriculture, and public works.

d. Secretary to the Local Government (SLG)

- i. Coordinates council meetings and official correspondence.

- ii. Acts as an intermediary between the executive and legislative arms.

2. Legislative Arm

The Legislative Arm of Ilorin South LGA is responsible for making laws, approving budgets, and providing oversight functions.

a. Leader of the Legislative Council

- i. Heads the local government legislative council.
- ii. Guides the legislative process and ensures the passage of important by-laws.

b. Councilors

- i. Elected representatives from various wards within Ilorin South LGA.
- ii. Participate in law-making, debate policies, and represent the interests of their wards.
- iii. Work with the executive to ensure the implementation of local development projects.

3. Administrative Structure (Departments and Units)

The day-to-day operations of Ilorin South LGA are carried out by various **departments** that handle specific functions:

- a. **Department of Administration:** Handles human resource management, appointments, records, and general administration.
- b. **Department of Finance and Treasury:** Manages the LGA's revenue, expenditures, budget preparation, and financial reporting.
- c. **Department of Works and Infrastructure:** Oversees construction, maintenance of roads, public buildings, and environmental projects.
- d. **Department of Agriculture and Natural Resources:** Supports local farmers, promotes agricultural initiatives, and manages rural development programs.
- e. **Department of Health:** Manages local healthcare centers, immunization programs, and public health initiatives.
- f. **Department of Education:** Supervises primary education, adult literacy programs, and vocational training centers.
- g. **Department of Social Development and Community Affairs:** Handles youth empowerment, women's programs, and community development projects.
- h. **Department of Budget, Planning, and Research:** Responsible for economic planning, data collection, and monitoring of government programs.

- i. **Department of Environmental Services:** Ensures waste management, sanitation, and environmental sustainability within the LGA.

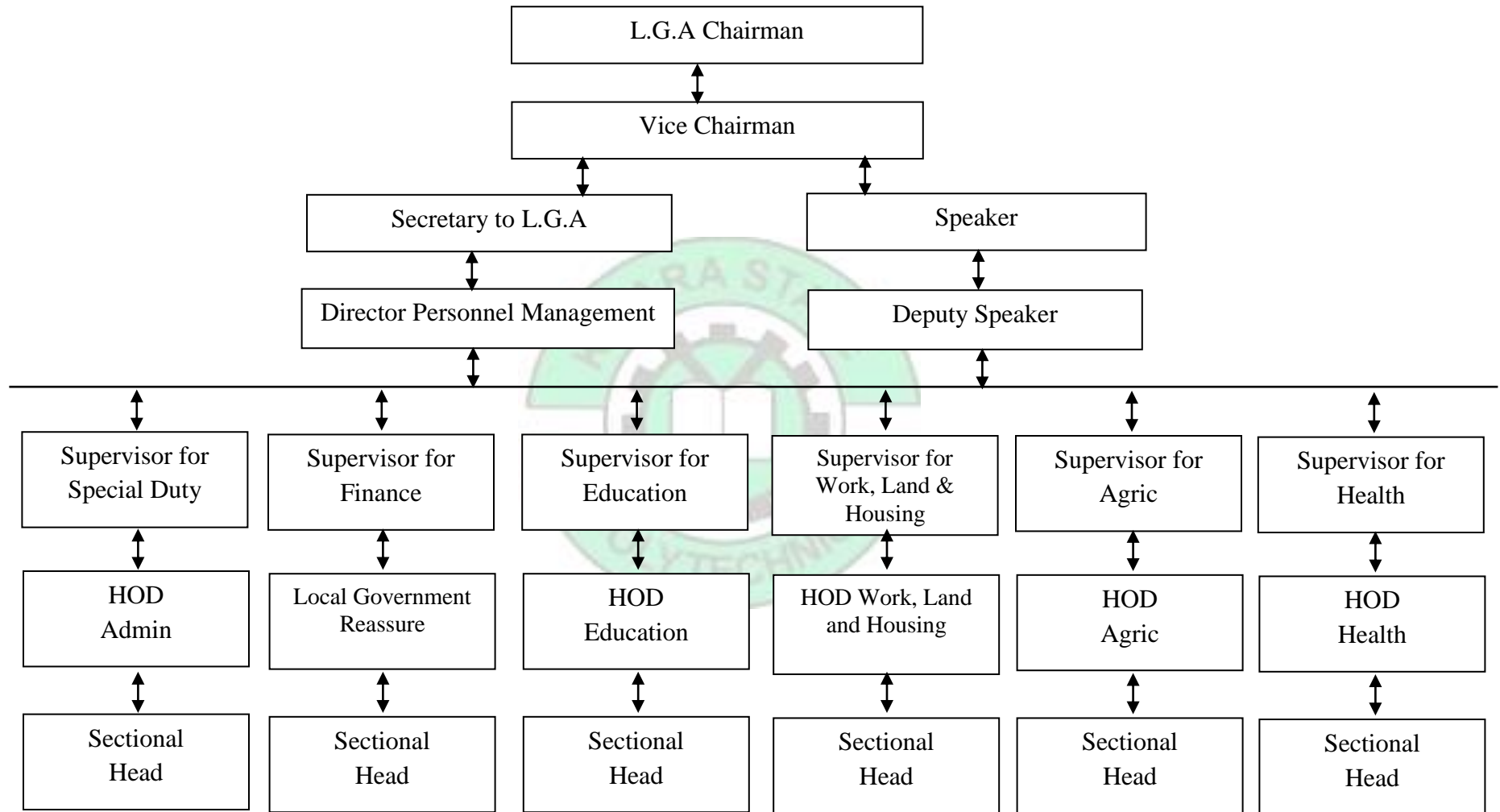
4. Traditional and Community Leadership

Apart from the formal government structure, Ilorin South LGA also recognizes the influence of traditional and community leaders who play advisory and cultural roles:

- a. **Emirate Council Representatives** (Ilorin Emirate) : Work with the local government to maintain peace and cultural heritage.
- b. **District and Ward Heads:** Serve as a link between the government and local communities.



2.4 Organogram Ilorin-South



CHAPTER THREE

DESCRIPTION OF WORK DONE

3.1 Trainee Performance in the Organization

On my first day at the Treasury Department of Ilorin South Local Government Area, I arrived early, eager to begin my Student Industrial Work Experience Scheme (SIWES). The environment was welcoming, and after introducing myself to the staff, I was directed to the Head of the Treasury Department, who briefed me on the department's roles, including financial management, budget preparation, and expenditure control.

I was assigned to an officer who guided me through the department's daily operations. My first task involved observing how financial records are documented and how payment vouchers are processed. I also learned about the importance of accountability in handling public funds. Additionally, I was introduced to various financial documents such as cash books, payroll registers, and expenditure reports. Throughout the day, I familiarized myself with the office structure and operations. The staff were cooperative, explaining key procedures and the significance of financial prudence in local government administration.

During my internship at the Treasury Department of Ilorin South Local Government Area, I learned the process of preparing a payment voucher, which is an essential document for authorizing payments. Payment vouchers are used to ensure transparency and accountability in financial transactions within the government. The process begins with receiving a payment request from a department or contractor. The request must include supporting documents such as invoices, receipts, and approval letters. Next, the details of the payment, including the amount, purpose, and payee information, are verified against the local government's budget and financial records.

Once the verification is complete, the payment voucher is prepared using a standardized format. It includes the voucher number, date, description of the transaction, amount in words and figures, account code, and authorization signatures. After preparation, the voucher is reviewed and approved by the appropriate officers, including the Head of the Treasury Department and other designated signatories.

During my internship at the Treasury Department of Ilorin South Local Government Area, I was introduced to the process of preparing the monthly salary for workers. This process ensures that employees receive their salaries accurately and on time while maintaining proper financial

records. The process begins with compiling the payroll, which includes the names of all employees, their salary grades, and entitlements. The payroll officer retrieves employee data from the salary register and cross-checks it with attendance records to confirm active workers. Any deductions, such as taxes, pension contributions, or loan repayments, are also considered.

After verification, the salary computation is done using payroll software or manually, ensuring that gross salary, deductions, and net pay are correctly calculated. A payment schedule is then generated, detailing each worker's salary and deductions. This document is reviewed and approved by the Head of the Treasury Department and other authorized officials.

During my internship at the Treasury Department of Ilorin South Local Government Area, I was introduced to the concept of the Departmental Vote Account, which plays a vital role in budgeting and expenditure control. The Departmental Vote Account is an allocation of funds assigned to various departments for their operational expenses within a specific financial period. The process begins with the preparation of the budget, where each department submits its estimated financial needs for approval. Once approved, the allocated funds are recorded in the Departmental Vote Book, which tracks expenditures against the approved budget. Each department must ensure that all spending is within the allocated vote to maintain financial discipline.

During my internship at the Treasury Department of Ilorin South Local Government Area, I learned the process of preparing gratuity payments for retired employees. Gratuity is a lump-sum payment given to government workers upon retirement as part of their service benefits. The preparation process begins with the verification of the retiree's records, including their employment history, length of service, salary grade level, and retirement approval documents. The retiree's file is checked against the payroll and pension records to confirm eligibility.

Next, the gratuity is calculated based on the retiree's final salary, years of service, and applicable government policies. The formula for computing gratuity often involves multiplying the number of years served by a percentage of the last basic salary. Any outstanding deductions, such as loans or unpaid taxes, are factored into the final amount. Once the amount is determined, a payment voucher is prepared, reviewed, and approved by the Treasurer and other designated

officers. The payment is then processed through the local government's financial system, either via bank transfer or cheque issuance.

During my internship at the Treasury Department of Ilorin South Local Government Area, I learned the formula used to calculate gratuity for retired workers. Gratuity is a one-time payment made to employees in recognition of their years of service.

Formula for Calculating Gratuity

$$\text{Gratuity} = \% \times \text{F.T.E}$$

Where:

% refers to the gratuity as “percentage” of final total emolument

F.T.E stands for the “Final Total Emolument”

Also:

$$\text{Gratuity} = \text{Total Years of Service} \times \text{Last Basic Salary} \times \text{Gratuity Rate}$$

Where:

- **Total Years of Service** is the number of years the employee worked before retirement.
- **Last Basic Salary** is the employee's final monthly basic salary before retirement.
- **Gratuity Rate** is a government-approved percentage or factor used in the calculation.

Example Calculation

If a retiree served **35 years** and had a last basic salary of **₦50,000**, and the gratuity rate is **300% (3.0)**, then:

$$\begin{aligned} \text{Gratuity} &= 35 \times 50,000 \times 3.0 \\ \text{Gratuity} &= \text{₦5,250,000} \end{aligned}$$

This means the retiree will receive **₦5.25 million** as gratuity.

More so, at the Treasury Department of Ilorin South Local Government Area, I was introduced to the concept of a Sub-Receipt, which is an important financial document used in government accounting. A sub-receipt is issued when revenue is collected on behalf of the government before being deposited into the main treasury account. It serves as a temporary acknowledgment of payment received.

Process of Issuing a Sub-Receipt

1. **Revenue Collection** – The designated officer collects funds from individuals or organizations for various payments such as taxes, fines, levies, or fees.
2. **Issuance of Sub-Receipt** – A sub-receipt is issued to the payer, indicating the amount received, date, purpose, and the name of the officer handling the transaction. It serves as a record before the official government receipt is generated.
3. **Recording in the Cash Book** – The details of the sub-receipt are recorded in the department's cash book for proper documentation.
4. **Deposit into Treasury** – The collected amount is deposited into the local government treasury, and an official government receipt is issued to replace the sub-receipt.

During my internship at the Treasury Department of Ilorin South Local Government Area, I was introduced to the cash book, which is a vital financial record used to track all cash transactions. The cash book serves as a ledger for recording receipts (money received) and payments (money spent) to ensure proper financial accountability.

Types of Cash Book

1. **Single-Column Cash Book** – Records only cash transactions.
2. **Double-Column Cash Book** – Records both cash and bank transactions.
3. **Three-Column Cash Book** – Records cash, bank, and discount transactions.

Process of Recording Transactions in the Cash Book

1. **Recording Receipts** – All revenue received by the local government, such as taxes, levies, and grants, is entered in the debit (receipts) side of the cash book.
2. **Recording Payments** – All expenditures, such as staff salaries, office expenses, and project funding, are recorded on the credit (payments) side.
3. **Balancing the Cash Book** – At the end of a period, the cash book is balanced to ensure that the total cash inflow matches the outflow, preventing errors or fraud.

I learned about the ledger, which is a key accounting record used for organizing financial transactions. The ledger helps in maintaining accurate financial records by categorizing receipts and expenditures under different accounts.

Types of Ledger

1. **General Ledger** – Contains all financial transactions of the local government, including revenue and expenditure.
2. **Cash Ledger** – Records cash-related transactions, similar to the cash book but with more detailed entries.
3. **Creditors' Ledger** – Maintains records of payments due to suppliers and contractors.
4. **Debtors' Ledger** – Tracks amounts owed to the local government by individuals or organizations.
5. **Salary Ledger** – Records payments related to staff salaries and allowances.

During my internship at the Treasury Department of Ilorin South Local Government Area, I was introduced to the bank statement and bank reconciliation statement, both of which are essential for maintaining financial accuracy.

Bank Statement

A bank statement is a financial document issued by the bank, showing all transactions in the local government's account over a specific period. It includes:

- **Deposits (Credits)** – Funds received into the government's account.

- **Withdrawals (Debits)** – Payments made from the account.
- **Bank Charges and Interest** – Any deductions or earnings applied by the bank.
- **Closing Balance** – The final account balance at the end of the period.

Bank Reconciliation Statement

A bank reconciliation statement (BRS) is prepared to compare the bank statement with the government's cash book to ensure that all transactions are properly recorded.

Process of Preparing a Bank Reconciliation Statement

1. **Obtain the Bank Statement** – Collect the latest statement from the bank.
2. **Compare with the Cash Book** – Check all transactions recorded in the government's cash book against those in the bank statement.
3. **Identify Discrepancies** – Look for differences such as:
 - **Uncredited Deposits** – Payments made but not yet reflected in the bank statement.
 - **Unpresented Cheques** – Cheques issued but not yet cleared by the bank.
 - **Bank Charges** – Fees deducted by the bank that are not recorded in the cash book.
4. **Adjust the Cash Book** – Make necessary adjustments to correct errors and update the cash book accordingly.
5. **Prepare the Final Reconciliation Statement** – List all discrepancies and reconcile the balances to match the bank statement.

During my internship at the Treasury Department of Ilorin South Local Government Area, I gained valuable insights into key financial concepts, including budget, capital expenditure, general public service fund, revenue, and expenditure.

Budget

A budget is a financial plan that outlines the estimated revenue and projected expenditures for a specific period, usually a year. It serves as a guide for managing government funds efficiently. The local government budget includes allocations for salaries, infrastructure, public services, and administrative expenses.

Capital Expenditure

Capital expenditure refers to funds spent on long-term assets such as roads, buildings, schools, hospitals, and other infrastructure projects. Unlike recurrent expenditure, which covers salaries and operational costs, capital expenditure focuses on investments that contribute to economic development and improved public services.

General Public Service Fund

The General Public Service Fund is a financial reserve used to support the operations of government agencies and departments. It ensures that essential services such as administration, security, and policy implementation are adequately funded. The fund is allocated based on government priorities and budgetary provisions.

Purpose of Revenue

Revenue refers to the income generated by the government through various sources such as taxes, levies, grants, and allocations from the federal and state governments. The purpose of revenue collection is to:

- Fund public services like healthcare, education, and sanitation.
- Maintain infrastructure and public facilities.
- Pay salaries and pensions of government workers.
- Support economic development initiatives.

Purpose of Expenditure

Expenditure refers to the spending of government funds to provide services and carry out developmental projects. The purpose of government expenditure includes:

- **Recurrent Expenditure** – Covers salaries, wages, administrative costs, and maintenance of public services.
- **Capital Expenditure** – Funds major projects such as road construction, school buildings, and healthcare facilities.
- **Social Welfare Programs** – Supports vulnerable groups through healthcare, education, and empowerment initiatives.

3.2 Challenges Faced During the Training

During my internship at the Treasury Department of Ilorin South Local Government Area, I faced several challenges that tested my adaptability and problem-solving skills. Some of the key challenges included:

1. Limited Access to Financial Records

As an intern, I had restricted access to some official financial documents due to confidentiality policies. This made it difficult to fully understand certain financial processes like budget preparation and fund allocation.

2. Manual Record-Keeping System

Most financial transactions were recorded manually in ledgers and cash books, which made data retrieval slow and sometimes prone to human errors. The lack of a fully automated system affected efficiency in financial reporting.

3. Difficulty in Understanding Government Accounting Procedures

The government's accounting processes, including budget implementation, fund disbursement, and reconciliation, were complex. It took time to grasp the technical terminologies and procedural guidelines.

4. Bureaucratic Processes

Approval of financial transactions required multiple authorizations, which sometimes led to delays. This slowed down processes such as payment voucher approvals and fund disbursement.

5. Insufficient Office Equipment

Limited access to computers and financial software meant that most calculations had to be done manually, increasing the chances of errors and inefficiencies in financial documentation.

6. Communication Barriers

At times, I found it challenging to communicate effectively with senior officials due to professional hierarchies and busy schedules. Seeking clarification on financial procedures required patience and persistence.

7. High Volume of Transactions

Handling numerous financial transactions daily was overwhelming, especially during salary processing and reconciliation exercises. The workload required high levels of accuracy and attention to detail.



CHAPTER FOUR

IMPACT OF THE TRAINING

My internship at the Treasury Department of Ilorin South Local Government Area had a significant impact on my professional and personal development. The training provided me with practical knowledge, enhanced my technical skills, and improved my understanding of public sector financial management.

1. Improved Understanding of Government Accounting

The training exposed me to government financial processes, including budget preparation, fund allocation, and expenditure tracking. I gained hands-on experience in handling financial documents such as payment vouchers, cash books, and ledgers.

2. Development of Financial Management Skills

I learned how to prepare and reconcile financial records, process salaries, and calculate gratuities. This improved my ability to analyze financial data and maintain accurate records, which is crucial in public finance administration.

3. Practical Experience with Accounting Documents

Working with payment vouchers, sub-receipts, bank reconciliation statements, and other financial documents improved my document-handling skills and attention to detail. I also learned the importance of accuracy in financial transactions.

4. Enhanced Problem-Solving and Adaptability

The challenges I faced, such as bureaucratic delays and manual record-keeping, helped me develop patience, problem-solving abilities, and adaptability to real-world work environments.

5. Improved Communication and Teamwork Skills

Interacting with senior officials and colleagues helped me improve my communication and teamwork skills. I learned how to seek guidance, work under supervision, and contribute effectively in a professional setting.

6. Exposure to Ethical Standards in Public Finance

The training emphasized the importance of financial accountability, transparency, and adherence to ethical standards in handling government funds. This experience strengthened my sense of responsibility and integrity.

7. Increased Career Readiness

The hands-on experience I gained during this internship prepared me for future roles in finance, accounting, and public administration. I now have a better understanding of how government financial institutions operate.



CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 SUMMARY

My SIWES training at Ilorin-South LGA offered a valuable opportunity to gain insights into hospital operations, patient care, medical procedures, and administrative functions. The training lasted for a stipulated period of four (4) months (August –December) during which I worked in treasury department.

In extension, the training was a highly beneficial and practical experience that significantly enhanced my understanding of the local government operations. It provided me with real-world exposure, improved my technical skills, and prepared me for future professional responsibilities. The internship played a crucial role in shaping my career aspirations and reinforcing my commitment to finance management.

5.2 CONCLUSION

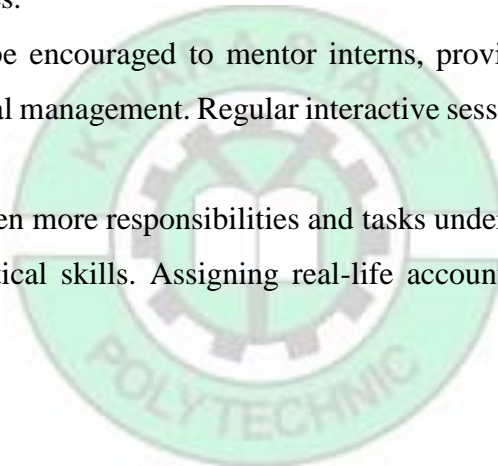
The SIWES training at Ilorin-south LGA was a transformative and enriching experience that provided me with practical exposure to real-world medical operations. Throughout the training, I gained valuable hands-on experience, technical skills, and professional knowledge that bridged the gap between classroom learning and industry practice. Having worked in treasury department allowed me to understand the complexities of finance management in government parastatals. Despite faced with challenges the experience helped me develop resilience, teamwork, critical thinking, and problem-solving skills. I also improved my communication, organizational, and technical competencies, all of which are essential for a successful career in healthcare.

In conclusion, my SIWES training at Ilorin-South LGA was an invaluable learning opportunity that has prepared me for future professional responsibilities. The knowledge and skills acquired during the program will be instrumental in shaping my career path and contributing meaningfully to finance management in any organization or industry.

5.3 RECOMMENDATIONS

Based on my SIWES training at Ilorin-South LGA, I have identified several areas for improvement that can enhance the experience for future interns and improve hospital efficiency. The following recommendations are suggested:

- i. The department should transition from manual record-keeping to a fully automated system. Implementing accounting software will improve efficiency, reduce errors, and make financial reporting faster and more accurate.
- ii. Access to computers, printers, and financial software should be improved to help interns and staff work more effectively. This will enhance productivity and streamline accounting tasks.
- iii. A structured training program should be developed for interns, covering key aspects of financial management such as budget preparation, salary processing, and bank reconciliation. A step-by-step guide or handbook would also be helpful.
- iv. Interns should be granted supervised access to non-confidential financial records to enhance their learning. This will provide them with a better understanding of government accounting procedures.
- v. Senior staff should be encouraged to mentor interns, providing guidance and hands-on experience in financial management. Regular interactive sessions with professionals would enhance learning.
- vi. Interns should be given more responsibilities and tasks under supervision to improve their confidence and practical skills. Assigning real-life accounting tasks will enhance their professional growth.



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