

Internship Report on “The activities of accounts and finance  
DEPARTMENT of the Dairy and Livestock Program of SOJAG”

BRAC Business School

BRAC University





Inspiring Excellence

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## Letter of Transmittal

30<sup>th</sup> April, 2019

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Subject: Submission of Internship Report

First of all, I would take this opportunity to thank you for giving me the approval and guiding me to complete this report with this invaluable topic. During this time, I had the opportunity to get a better understanding about the company and how things have been working inside. I would like to inform you that I have completed my Spring internship at SOJAG (Somaj-o-Jati Gathan) successfully. The experience and knowledge that I gained from working in this amicable environment was astonishing. Even though I worked there as a Junior Officer in the Accounts Department, I was trusted by the CEO and kept guiding me all throughout my stay. Hence, I have provided sufficient information with key findings and some recommendations that could be implemented.

I would also try my level best to provide you with any kind of clarification regarding this internship report.

Yours Sincerely

Yusuf Ibn Matin

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## Letter of Endorsement by the Supervisor Faculty

The internship report on “The activities of the Accounts and Finance Department of the Dairy and Livestock Program of SOJAG” has been submitted to BRAC Business School. This internship report is mandatory for the completion of his Bachelor of Business Administration (BBA) Program, which he started in Spring 2012. Yusuf Ibn Matin (St. Id.: 12104224) has worked in SOJAG for three months and has prepared this Internship Report. Nevertheless, he has completed his Major in Accounting and Minor in Human Resource Management.

The report has been accepted and will be presented to the internship defense committee for further evaluation.

I wish him every success in his future endeavor.

Sumon Paul Chowdhury  
Assistant Professor  
BRAC Business School  
BRAC University

## Acknowledgement

My humble efforts to complete this internship report would have gone in vane without the help of few people, who deserve our outmost respect and gratitude. All of this would not have been possible without the hard work and dedication that our course instructor Mr. Sumon Paul Chowdhury has put in guiding and mentoring me in the right path. I would like to sincerely appreciate the help that Mr. Sumon Paul Chowdhury has provided us with, which even includes after the class consultations. I would also like to thank anyone who has helped me in completing my internship report in a timely and proper manner.

To conclude, this internship report has really helped me enhance my learning curve and helped shape my perspective on how the accounting is run by the people of SOJAG especially in the Dairy and Livestock Program. The staff were very helpful and guided me in each and every way.

## Executive Summary

Here in this internship report, I have presented on an organization which is a Non-Government Organization (NGO). The name of this organization is called SOJAG and I have talked about its Dairy and Livestock Program. This organization is one of the biggest NGOs in Bangladesh. The people of this organization especially those who are working in this program are really friendly and helpful. This program is very different compared to other NGOs.

SOJAG is situated in Dhamrai upazila and covers all the villages and unions of Dhamrai. This organization has many programs. SOJAG's biggest program is the Dairy and Livestock where they deal with 171 cattle. 25 employers and employees including doctors are really dedicated to their work.

Here in this report, there are tables that shows the costs and incomes of the livestock program. There are also explanations as well for the costs and income. Currently they are occurring a loss from this program, yet they choose not to close this as the people of Dhamrai gets many benefits from this program.

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## Organizational Overview

SOJAG (Somaj-o Jati Gathan) is a Non-Government Organization (NGO) that is located in a village called Shailan in the Dhamrai upazila in Dhaka district. It was established in 1985 as a youth club by the villagers which later on became one the biggest NGOs in Bangladesh. Its main aim is to eradicate poverty and to develop Dhamrai upazila the areas around it. Currently, this organization has 13 branch offices covering 348 villages, 44 unions, and 8 upazilas. Currently there are more than 400 people working in this organization and there are more than 38,000 members of SOJAG who seek help through this organization. The name SOJAG came into being with the meaning awakening. Creating awareness and helping people develop and improve their standard of living.

Vision Statement of SOJAG: To create a society where Liberty, Justice, Equality, Compassion and Human Dignity are equally shared and enjoyed by all its members

Mission Statement of SOJAG: Eradication of poverty. Hunger, ill health, illiteracy and empowering the disadvantaged groups from all forms of injustice and inequality, thereby creating a just society.

Some of the Major Programs of SOJAG:

1. Agricultural Development and Extension Program
2. Dairy and Livestock Development Program
3. Micro-credit and Micro-enterprise Development Program
4. Disaster Management Program

## Introduction to the Report

Here in this internship report, I would like to describe the activities that about the NGO called SOJAG and the dairy and livestock is program is conducted using simple accounting methods. As the organization is located quite far away from Dhaka, usually the locals are appointed to do any sort of job. Training is given by the senior managers nevertheless so that the people can work efficiently and effectively.

In this report, I would show some of the expenses and sales that took place in 3 months. The data that would be provided is directly from the head of the accounts department controlling the Dairy and Livestock Program.

My main objective was to understand and get to know the working style of this organization and proceed as deeply as possible. I even tried to think out the box as the organization used the old ways of management. Nevertheless, the people of the organization are very welcoming, enthusiastic and eager to learn to new things.

The problem that I faced was that, the people who are working there only have the skill as there were trained before. Even though they lack the knowledge, their experience is driving them further and beyond.

## Methodology of the Study

Even though this big organization is not located in Dhaka city, it still has all the facilities that any modern day office would have in Dhaka city. During my stay in SOJAG in Dhamrai, I have come across many new things that I rarely get to see and experience in Dhaka city. I even got to know many things like how the people in the organization work and they keep the records of the transactions. During that time, I also got to record the total expenses and sales that occurred during the 3 months of my stay. Many new buyers were interested came in to see the cattle. As Muslim festivals are arriving soon, the people are mainly concerned about the bulls that could be sold at higher rate than usual.

This report is solely made with the help of the employers and employees that live and work over there and the way I have worked and gained experience. They not only provided me with any and every kind of information that I would need but also guided me and showed me how work was done in their own way. Now, some new and easy ways have been implemented so that records could be entered easily.

Primary data has been mainly used to complete the report. The company's accounting system is completely done manually by using pen and paper while other programs of the organization is completely computerized. As a result of this most of the records are not even official & some of them are even lost making it hard to calculate every expense or sale.

## Analysis and Interpretation of the Data

The data that is provided below shows the total number of cattle that are available in SOJAG.

Sl. No.	Types of Cattle	Number
1	Ox	50
2	Cow (Ready to Provide Milk)	21
3	Cow (Pregnant)	25
4	Cow Normal	20
5	Bull	14
6	Heifer	23
7	Small Calf	18
<b>TOTAL</b>		<b>171</b>

**FIG.: 1**

Fig. 1 shows that in total there are 171 cattle which are categorized into 7 categories. The oxen are now being prepared for the upcoming Eids where the prices are really very high. The normal cows are yet to provide milk, as semen from the bulls are not yet injected to them. There are also 14 Japanese Friesian bulls whose semen are collected and injected into the female ones. The semen are also sold outside. Only the cows (ready to provide milk) can give up to 150 liters of milk per day. Not all the pregnant cows can provide milk but then again, they all provide 20 liters of milk every day.

Fig. 2 shows the total cost of maintaining the farm for 3 months.

Sl. No.	Items	Unit Price	Quantity (Liter)	Total
1	Milk (Per Day 170 liters * 90)	50	(170*90)= 15,300	765,000
2	Semen	500	951	475,500
<b>TOTAL</b>				<b>1,240,500</b>

**Fig.: 2**

Fig. 2 shows the total income from the farm which mainly comes from selling of the milk and semen. As the oxen cannot be sold now, so no income from the sale of any ox could be shown here.

Fig. 3 shows the total cost of maintaining the farm for 3 months.

Sl. No	Items	Quantity (Kg/Sack/Dram)	Unit Price	Total Price in TAKA
1	Husk (f,wl)	930	1200	1,116,000
2	Kura (K,uov)	780	650	507,000
3	Soybean	60	2200	132,000
4	The Cough (%oLj)	21	2200	46,200
5	By Product	120	820	98,400
6	Chit Molasses (jvix)	15	5500	82,500
7	Salt	30	1200	36,000
8	DCP	900	70	63,000
9	Small Rice (Ly`)	1350	25	33,750
10	Hay/ Straw (Li)	0	0	450,000
11	Medicine	0	0	90000
12	Chickpea	9	4000	36000
13	Maize	0	0	54000
14	Staff Salary	25	0	1,012,797
15	Electricity Bill	0	0	66,000
16	Others	0	0	60,000
<b>TOTAL</b>				<b>3,883,647</b>

**Fig.: 3**

Here in Fig. 3 we can see that the total cost during the months (26<sup>th</sup> of January to 26<sup>th</sup> of April). As you see that the cattle grazing is quite expensive. Only one of kind of food is not enough to provide sufficient nutrients to the cattle. 25 staff including 2 doctors are always there to take care of the cattle. So every month in order to feed 171 cattle, the expenses are (3883647/3) 1294549 taka per month.

So apparently, it is seen that in the past 3 months the organization was making a loss of (1,240,500-3,883,647) 2,643,147. Even though it is showing a loss now, this loss is compensated by the sale of oxen during the Muslim Festivals.

## Findings of Study

The organization started off in a big manner for this program. As a result of this they are not getting the response they are supposed to get. In this kind of program, the marketing department plays a vital role and reaches out to the people as much as possible. For this reason, we can see that the main income from this program would be from the oxen that would be sold later on and from the milk that could be sold at a higher price. This is because the quality of the milk is far better than milk that Aarong or Milk Vita sells in the market.

Due to lack of experience, knowledge and since they are located far away from Dhaka city they are unable to create market of their own. They are able to produce more than enough each day but they are not able to sell the milk properly. They usually sell this milk at the local market at a very cheap rate. For this reason, they are occurring a loss of taka (2,643,147/3) 881,049 per month.

The costs that take place each and every day are fixed and there is no other way to reduce them. The staff are working day and night to keep these cattle healthy fit. The organization is dependent on the sale of the oxen during the Muslim Festivals like Eid. The selling cost of the milk is too less. They should find a new market for their milk.

## Recommendations

As the organization is quite far away Dhaka, they are lacking behind a bit from those who are living in Dhaka. They still follow some of the old tools and ways of working that have become obsolete. As a result of this their growth rate is slow.

In order to cope with the modern days, new and improved solutions are required. Such can be like applying or using computers so that each and every record can be kept separately. It would also be easier for them to calculate the net expenses and sales. Close circuit camera could be applied to these places to avoid theft and to see whether the people are working properly or not.

The cost that is being shown are of total. It is quite difficult to find out about the cost per cattle or per liter of milk. Individual categories should be kept in order to find the precise costing of the different types of cattle.

It is true that they do care a lot for the cattle and they give a lot of effort to make that program a success but they do lack the skill and expertise. They should hire someone or bring someone who has knowledge and can give training to them so that they can be more efficient and effective.

## Conclusion

Overall, the experience that I gained from here was excellent. If I had not come here, I would have never known that a big NGO exists here in Dhamrai. I would have not known that the main intention of SOJAG is mainly to help people of this Upazilla. It is seen in this area that people are actually being benefitted from this organization. They now have capital to invest in something.

The organization should focus on welcoming new technologies and get rid of the old ways of working. It should also focus on the growth rate. New expertise should be hired for the betterment of the organization. They have all the materials but they are not able to use it at full capacity. If they do so then they could actually go ahead further and faster.

## Reference

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