

(A Case Study of State Specialist Hosp. Damaturu)

B.Y  
ANASTESIA ODIGBO  
2012/INDI/ACCT/042

Department of Accountancy  
School of Management Studies  
The Federal Polytechnic Damaturu

AUGUST, 2015.

**BUDGET AND BUDGETARY CONTROL AS A TOOL FOR ECONOMIC  
ADVANCEMENT**

**(A CASE STUDY OF SPECIALIST HOSPITAL DAMATURU).**

**ANASTESIA ODIGBO**

**2012/ND/ACCT/042**

**Being a Research Work Submitted to the Department of Accountancy, School  
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Accountancy**

**AUGUST, 2015**

## APPROVAL PAGE

This is to certify that work has been read and approved by the undersigned persons in partial fulfillment of the requirements for the award of National Diploma in Accountancy Department, Federal Polytechnic Damaturu.

Hajiya Aisha Umar

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.....

Supervisor

Signature

Date

Moh'd Isah. Damagum

.....

.....

Head of Departement

Signature

Date

.....

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.....

External Examiner

Signature

Date

## **DEDICATION**

This project is dedicated to Almighty God for sparing my life till today.

## ACKNOWLEDGEMENT

It is a completed that a work like this is rarely completed without the assistance of others, it is not possible to mention all those who have contributed to make this work a reality.

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I also wish to appreciate the support of my friends, Kabiru Ibrahim.

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## ABSTRACT

This study examine the Budget and Budgetary control as a tool for economic advancement with reference of Specialist Hospital Damaturu (S.H.D).A sample size of thirty (30) questionnaires administered and only twenty (20) were filled and returned, and secondary data includes library, textbooks, journals, magazines, handouts and the use of internet in review of relevant literature.The instruments used for this research work includes primary and secondary source of data collection which are obtain through the survey of the population, the study employs survey method the population is the entire staff of Specialist Hospital Damaturu (S.H.D)Recent development have shown that organizations need budget control to minimize and control the execution of financial and non-financial activities within the organization. However, organization's growth and expansion relies on its effective, efficient in the execution of their duties as well as their performance, and from the analysis of response obtained and adequately presented and analyzed by the researcher.



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## CHAPTER ONE

### INTRODUCTION

#### 1.1 Background of the Study

Budget and budgetary control as an increasingly important tool in today's economy. It helps organization management and enhances improved performance of any economy in different ways. Its primary function is to serve as a guide in financial is to serve operations, it helps administrative officials to make careful analysis of all existing operation thereby satisfying expanding, eliminating or restricting present practice. Budget and budgetary control entails a distinct pattern of decisions in an organization which is capable of determining its objectives, purpose or goals and how their goals are achieved by establishing principal policies and plans.

Herser (2959) views budget as a plan qualified in monetary terms, prepared and approved prior to defined period of time, usually showing planned incomes to be generated and for expenditure incurred during the period and the criteria to be employed to attain a given objectives.

Adams (2005) sees Budgetary control as the establishment of budget, relating the requirement of the policy and the continues comparison of actual performance with

the budgeted level as to secure either by individual or collective action the objectives of such policies are:

Hirschman. (1981) considers economic advancement as the quantitative and qualitative changes in the economy. Such acts can involve multiple areas including areas of advancement of human capital, critical infrastructure, regional competitiveness, social inclusion, health, safety, literacy and other initiatives.

### **1.2 Statement of Problems**

The problems attribute to specialist Hospital Damaturu (SHD) ranges from poor and insufficient communication about the progress of the budget, prudent spending as well as the inadequacy of budgetary control process to ensure effective financial control and insufficient funding in the state government.

### **1.3 Objective of The Study**

The objective of this research work is to examine the extent to which budget and budgetary control system contribute to the benefit of economic advancement of specialist Hospital Damaturu (SHD) for which the organization is established.

The specific objective of the research work are as follows:

- i. Assess the effect of poor and insufficient communication on economy advancement of specialist Hospital Damaturu (SHD)

- ii. Determine the effect of prudent spending on economic advancement of specialist Hospital Damaturu (SHD).
- iii. To examine the inadequacy of budgetary control process affect effective financial control of Specialist Hospital Damaturu. (S.H.D).
- iv. To determine the effect of insufficient funding by the state government affect economic advancement of Specialist Hospital Damaturu (S.H.D)

#### **1.4 Research Question**

- i. To what extent does poor and insufficient communication affect economic advancement of specialist Hospital Damaturu (S.H.D)?
- ii. How does the prudent spending affect the economic advancement of Specialist Hospital Damaturu (S.H.D)?
- iii. To what extent does insufficient funding by the state government affect the economic advancement of Specialist Hospital Damaturu (S.H.D)?

#### **1.5 Scope of the Study**

This research work intends to cover on specialist Hospital Damaturu as the case study. The research work as a academic exercise is restricted to budget and budgetary control in DSH for the period 2015.

## **1.6 Definition of Operational Terms**

### **1.6.1 Budget**

Budget is a detailed plan of operations for some specific future period.

### **1.6.2 Budgetary**

Budgetary control is a system of management and accounting control by which all operations and output are forecast as far as a head as possible and the actual results when known are compared with the budget estimates.

### **1.6.3 Economy Advancement**

Economic advancement as the sustained concerted action of policy maker and communities that promote standard of living and economic health of specific area.

## **1.7 Significance of the Study**

The research work would be of great benefit to the entire organization (Specialist Hospital Damaturu) as well as the budget and budgetary control department of the Specialist Hospital Damaturu (S.H.D). The finding of this research work is of great importance to the students interested in carrying out this research.

However, the specialist Hospital Damaturu is going to benefit from the analysis, statistical data presentations findings and recommendation which will bring

solutions and ways out to tackle and encounter all aspects related to budget and budgetary control.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.1 Introduction

This chapter is to examine the literature review of budget and budgetary control system which relates works on concept of budget and budgetary control system, importance of budget and budgetary control system, types of budget and budgetary control and factors to be considered when establishing an effective budget and budgetary control.

#### 2.2 Concepts of Budget and Budgetary Control

Okpara and Bature (2004) Budget are statement of estimated resources set apart for execution of planned works or activities over a specified period of time. It is a blue print of the outcome of the organizational operation in a financial year. It indicates the qualitative parameters of an organization while budgetary control, according to Terry is a process of finding out what is being done and involves the act of comparing the actual result with the budget to verify accomplishment or remedy the differences.

Dimode (1992), is of the view that budget is a financial plan summarizing the financial experience of the past, stating the current plan and projecting it over

specified a period of time in future. Therefore a budget is a keystone of financial administration and the various operations in the field of public finance are correlated through the instrument of budget.

A budget is a report of statement and proposals which are periodically placed before the legislature for its approval and sanction.

### **2.3 Importance of Budgeting**

Panely (1985) state the following essential importance and purposes of budget and budgetary control below:

2.3.1 To improve planning and control with ultimate intension of increasing the standard of financial position of the institutional organization.

2.3.2 To find the most reliable course of action through which the efforts of organization may be directed in meeting its primary objectives.

2.3.3 To assist management in holding the organization as possible on the survival course.

2.3.4 To coordinate the various factors of production with a view to satisfy all stakeholders.

2.3.5 To communicate the organizational objectives within the organization involved.

## **2.4 Types of Budgets**

Lucell, T (2003), buttressed that budgets are ultimately classified as follows

### **2.4.1 Short Term Budget.**

These are budgets established for use over a short period of time, usually a year which the responsible officer is to use for control processes.

### **2.4.2 Long term budget**

This is a long term plan also called development plan. It is normally for a minimum duration of 5 years and is sometimes called strategic plan of the organization.

### **2.4.3 Fixed Budget**

This is a budget set prior to a control period and not subsequently changed in response to changes in any activity costs or revenues. It may serve as a benchmark in performance evaluation.



#### **2.4.4 Flexible Budget**

This is a budget designed to change in accordance with the level of activity attained. This budget recognizes the existence of fixed variable and semi-variable costs and is designed to change in relation to the actual volume or output or level of activity in a period.

#### **2.4.5 Zero Based Budgeting**

This is a technique which seeks to eliminate the drawbacks of traditional incremental budgeting by taking the budgets for service of overhead centers back to minimal operating level and the requiring increments above this level to be quantified and adjusted.

#### **2.4.6 Activity Based Budgeting**

This is also called cost management which is defined as a method of budgeting based on activity framework and utilizing cost driver data in the budget setting and variance feedback processes.

#### **2.4.7 Incremental Budgeting**

This is the traditional approach that uses the current year estimates of income and expenditure as the basis for determining the budget for the year.

## **2.5 Factors to Be Considered When Establishing an Effective Budgetary Control**

Koontz, Donel, H and Cyril (1979) put the under-listed condition/factors that are necessary to be put in place for a budgetary control to be effective.

### **2.5.1 Involvement and Support of Top Management.**

In every organization the involvement and support of higher co-ordinates, the flow of information downwards and upward, as well as instructions and laid down procedure and process are established to achieve the goals for which budget are established.

2.5.2 Clear cut information of long term corporate objective within which the budgeting system will operate this entails coming up with clear terms within which the long-term objectives will adapt and follow such as strategies and policies to be adopted in delivering the execution of such operations.

2.5.3 Realistic Organization Structures With clearly defined responsibility: This implies setting out viable and achievable structures (aims and objectives) that will be accomplished by the end of certain period design by the organization.

2.5.4 Genuine and full involvement of the line managers in all as of budgeting process: This is a vital factor be put in place to ensure commitment of the line

managers based on the established policies, strategies, procedures to foster full commitment for the organization involved to attained its budgetarial objectives.

2.5.5 Regular Revision of Budget and Targets where necessary: For the budgets to be fully operated some revisions on basis are required to keep and ensure certain laid down procedures are adopted to accomplished established objectives of the budget, this necessitated the need to review the budget on the basis of time when is necessary.

## CHAPTER THREE

### RESEARCH METHODOLOGY

#### 3.1 Introduction

This chapter discusses the method employed in collection, grouping and analyzing the data in the course of this study.

#### 3.2 Research Design

This study adopts the survey method: This was chosen because it is easier to reach the respondent and for quantitative response for the research.

#### 3.3 Population and Sample Size

The population of the study consists of all staff working at Specialist Hospital Damaturu (S.H.D) for the period 2015. For the purpose of this study, a sample size of thirty (30) staff believed to be knowledgeable to budget and budgetary control.

#### 3.4 Sampling Technique Procedure

For the purpose of this research, simple random sampling technique was used because it allows the equal chance of the variable or element of the population to be selected, most importantly is for easier understanding.

### **3.5 Method of Data Collection**

Data collection method produce a comprehensive and precise results. Two main sources of data collection were adopted namely; Primary and secondary source of data.

#### **3.5.1 Primary Data**

The method employed for the collection of the primary data is questionnaire. In this method of data collection the researcher make use of questionnaire simply made and administered to tick "yes or no" by the respondent. These questionnaire are being distributed to the sample size of the study so that information can be rated.

#### **3.5.2 Secondary Data**

Data collection from the secondary sources includes library research, magazine textbox and other related journals.

### **3.6 Method of Data Analysis**

This research used a sample percentage table to analyze the data. This method was adopted because it is more concise and simple to manipulate and take-up less space of the information.

## CHAPTER FOUR

### Data Presentation, Analysis and Interpretation

#### 4.1 Introduction

In the previous chapter of the study, all the procedure of the research methodology adopted during the research work for the collection and analysis of the research data are interpreted. This chapter present analysis, interpreted and discusses of the primary data which were obtained through the administration of thirty (30) questionnaire of which only twenty (20) of the questionnaire administered were only completed and returned.

#### 4.2 Data Presentation and Analysis

For any part of the research work to be completed and to be able to yield solution to the research problem, effort will be directed at gathering the data to be presented and analyzed into objective was. This also means that the raw data generated will be presented and analyzed to give meaning and substance. To this end the method of data collection, population, sample size, and sample technique used in this research study is aimed at presenting and analyzing research.

Findings this finding are based on information collection from the respondent. Thirty (30) questionnaire were administered to Specialist Hospital Damaturu who

are the staff under our sample area of study and twenty (20) questionnaire receive will be considered as 100% responses.

#### 4.2.1 Data Presentation

The following table down shows the numbers of responses achieved in administration of the questionnaire.

Table 1 Analysis of Questionnaire

Particular	Number	Percentage
Number of questionnaire administered	30	100%
Number of questionnaire returned	20	80%
Number of questionnaire not returned	10	20%

Source: Field Survey, 2015

The table shows the response rate achieved, which out of thirty (30) questionnaire administration, only twenty (20) were filled and duly completed while (10) were not returned.

Table 2 poor insufficient communication affect the advancement of the Specialist Hospital Damaturu.

Responses	Respondents	Percentage(%)
Yes	16	80%
No	4	20%
Total	20	100%

Source: Field Survey, 2015

The table shows that 80% of the respondents said yes that poor and insufficient communication affect the advancement of the Hospital, while 20% said no that it does not affect the Hospital.

Table 3: Prudent spending affect the advancement of Specialist Hospital Damaturu.

Responses	Respondents	Percentage(%)
Yes	16	80%
No	4	20%
Total	20	100%

Source: Field Survey, 2015





The table shows that 80% of the respondents said yes that prudent spending affect the advancement of the Hospital while 20% said No that it does not affect the Hospital.

Table 4: Attribute the structured problem (if any) in the budget process of the advancement of Specialist Hospital Damaturu.

Responses	Respondents	Percentage(%)
Poor budgeting control	10	50%
Poor budget formulation and implementation	5	25%
All of the above	5	25%
Total	20	100%

Source: Field Survey, 2015

The table show that 50% of the respondent, indicates poor budgeting control as a factor that is attributed to the advancement, 25% emphasis on poor budget formulation and implementation while 25% goes for all the options.

This implies that poor budgeting control attribute the structured problem in the budget process of the advancement of the Hospital.

Table 5: The economy of Specialist Hospital Damaturu is to advance further, what corrective measure you will recommend.

Responses	Respondents	Percentage(%)
Budget and budgetary control	14	70%
Treasury control system	6	30%
Other (Suggest please)	0	0%
Total	20	100%

Source: Field Survey, 2015

The table shows that 70% of the respondents recommends that budget and budgetary control should be adopted while 30% emphasizes on the adoption of treasury control system.

Therefore this means that budget and budgetary control are the measure recommend.

Table 6: Inadequate budgetary control process affects the advancement of Specialist Hospital Damaturu.

Responses	Respondents	Percentage(%)
Poor design of budgets	5	25%
Inadequate planning of budgets	15	75%
Total	20	100%

Source: Field Survey, 2015

The table shows that 25% responds to poor design of budgets, while 75% responds to inadequate planning budgets

This implies that inadequate planning of budgets affects the advancement of the hospital.

Table 7: Insufficient provision of funds by the government affect advancement of the Specialist Hospital Damaturu

Responses	Respondents	Percentage(%)
Yes	20	100%
No	-	-
Total	20	100%

Source: Field Survey, 2015

The table shows that 100% responds yes, while 0% No

Therefore this means that insufficient provision of funds by the government affect the advancement of the hospital.

Table8: Unit is responsible for coordinating the entire budget activities in Specialist Hospital Damaturu.

Responses	Respondents	Percentage(%)
Establishment department	0	0%
Treasury department	0	0%
Directorate of budget planning	20	100%
Total	20	100%

Source: Field Survey, 2015

The table show 100% of respondents goes for directorate of budget planning while 0% for treasury department while 0% goes for establishment department in the Hospital.

This implies that directorate of budget and planning are responsible for coordinating the entire budget activities in the Hospital.

Table 9: The factor(s) that are considered when preparing a budget in Specialist Hospital Damaturu.

Responses	Respondents	Percentage(%)
Social economic factor	10	50%
Political factor	10	50%
Total	20	100%

Source: Field Survey, 2015

The table show that 50% of respondents indicate social economic factor while 50% goes for political factor as the factor(s) that are considered when preparing budget in the hospital

This means that both social economic and political factor are the factors that are considered for preparing budget in the hospital

#### **4.3 Summary of Major Findings**

Based on the research finding, growth and expansion, change in technology, advancement of budget and budgetary control all are factors that affect optimum advancement of the Specialist Hospital Damaturu. The study finds that:

1. The prudent spending in the organization hinders achievement of objective as well as insufficient provision of budgetary control data.
2. The poor and insufficient communication affects the advancement of S.H.D

3. The insufficient provision of fund by the government affect advancement of S.H.D
4. Inadequacy of budgetary control process affects the financial control of S.H.D

#### **4.4 Discussion of Results**

From the technique used with aid of tabulation, the following results were ascertained. Based on the interpretation, thirty (30) questionnaires were successfully returned.

This interpretation shows how prudent spending affects the advancement of the hospital as well as hinder achievement of set objective.

The analysis clearly spelt out that poor and insufficient communication affect the advancement of the Hospital.

The analysis shows how insufficient provision of funds by the government affect the advancement of Specialist Hospital Damaturu.

The interpretation result show the attribute, problems encountered by the Hospital on the part of advancement which are stated to be poor budgeting control, poor budget formulation and implementation policies.

The analysis show how corrective measures are to be adopted for advancement of Specialist Hospital Damaturu and the factors contributing to that are poor design of budgets, inadequate planning of budgets.

The interpretation result is showing the unit responsible for coordination of entire budget activities in Specialist Hospital Damaturu which s observed to be directorate of budget and planning.

The interpretation of analyzed of factors that are considered when preparing or designing a budget in Specialist Hospital Damaturu which are observed to be social and economic factors, political factors.

## CHAPTER FIVE

### Summary, Conclusion and Recommendation

#### 5.1 Summary

The research work revealed that the budget concept being used in Specialist Hospital is in formal and of conventional standard.

In summary, chapter one as a vital and effective chapter reflects the study statement of problems, objectives of the study, Research questions, Significance of the study, scope and limitation of the study as well as definition of key terms, which are of paramount important to conduct the research work.

Chapter two, reflects the review of relevant literature on the aspect of budget and budgetary control, concept of budgetary control, importance of budget and budgetary control system, types of budget, factors to be considered when establishing an effective budgetary control.

Chapter three deals with the research methodology which encompasses research design, population of the study, sample and sampling technique, sampling procedure, method of data collection, method of data analysis.



Chapter four deals with the presentation, analysis and interpretation of data, research finding, discussion of finding which is very vital to explaining and elaborating the data manipulation involved in this chapter.

Chapter five, this is a complementary chapter that reflects the summary, conclusion and recommendations of the research work on the basic needed improvements based on the findings of the research conducted on budget and budgetary control

## **5.2 Conclusion**

In conclusion budget and budgetary control as a tool for economic development plays a vital role in guiding spending as regard to set goals or budgeted plans of the organization, it performs the following functions which are highlighted under;

1. Budgetary control do serve a guide to the organization to prelude or prevent prudent spending to allow proper achievement of goals.
2. budgetary control do provides communication channel which the organization to adopt in the circulation of information upward and down ward within the organization.
3. Budgetary control system as a tools do helps the organization in providing reserved sufficient and adequate funding system to avoid running out funds.

4. Budgetary control is an essential tool in the establishment of new policies or rules guiding the executor of budgeted plans or activities it helps in redesigning new policies if need to cope with new arising challenges that the organization may be encountering.

### **5.3 Recommendations**

Due to the research finding analysis and data interpretation, the researcher was able to establish the following recommendations:

1. Essential establishment guiding spending must be well designed for the purpose of achieving set goals of the organization.
2. In order to advance Specialist Hospital Damaturu, efficient and effective communication channels must be adopted to ensure circulation of information in time.
3. Sufficient and adequate funding system should be established by the government to standardize adequate provisions of funds to specialist Hospital Damaturu.
4. New policies must be design or redesigned to guide the budgetary control process to their use and adoption in Specialist Hospital Damaturu.

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**APPENDIX I**  
**INTRODUCTORY LETTER**

Department of Accountancy  
The Federal Polytechnic  
P.M.B 1006, Damaturu  
Yobe State.  
28<sup>th</sup> July, 2015.

Dear Respondent,

The Researcher is a final year student from the above named institution and wishes to appeal for your help in completing this questionnaire, which is required for research project as part of the fulfillment for the award of National Diploma in Accountancy. I am currently carrying out the research on Budget and Budgetary control as a tool for economic advancement.

Your information would be treated confidentially as it meant for the research project only.

Thank you for your cooperation.

Yours Faithfully,

Anastasia Odigbo

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## QUESTIONNAIRES

Please tick the appropriate options for the following.

1. Poor and insufficient communication affect the advancement of the Specialist Hospital Damaturu
  - a. Yes [    ]
  - b. No [    ]
2. Prudent spending affect the advancement of Specialist Hospital Damaturu
  - a.) No [    ]
  - b.) Yes [    ]
3. Attribute the structured problem (if any) in the budget process of the advancement of Specialist Hospital Damaturu.
  - a.) Poor budgetary control [    ]
  - b.) Poor budget formulation and implementation [    ]
  - c.) All of the above [    ]
4. The economy of Specialist Hospital Damaturu is to advanced further, what corrective measure will you recommend
  - a.) Budget and Budgetary control [    ]
  - b.) Treasury control system [    ]

- c.) Others (suggest please) [.....]
5. Inadequate budgetary control process affects the advancement of Specialist Hospital Damaturu.
- a.) Poor design of budgets [    ]
- b.) Inadequate planning of budgets [    ]
6. Insufficient provision of funds by the government affect advancement of the Specialist Hospital Damaturu.
- a.) Yes [    ]
- b.) No [    ]
7. Which Unit is responsible for coordinating the entire budget activities in Specialist Hospital Damaturu?
- a.) Establishment Department [    ]
- b.) Treasury Department [    ]
- c.) Directorate of budget and planning [    ]
8. The factor(s) that are considered when preparing budget in Specialist Hospital Damaturu.
- a.) Social Economic factor [    ]
- b.) Political Factor [    ]