TITLE PAGE

A COMPARATIVE STUDY OF EXPENDITURE CONTROL METHODS IN GOVERNMENT AND PRIVATELY OWNED HOSPITALS.

(A STUDY OF UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU AND TORONTO HOSPITAL ONITSHA)

BY

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APPROVAL PAGE

This project on A comparative study of expenditure control methods in Government and Private hospitals was supervised and approved in partial fulfilment of the requirements for the Award of Bachelor of Science (B.Sc) degree in Accountancy.

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CERTIFICATION

This is to certify that this research was done by Ugo Olivia with registration number ACC/2009/554 of the department of Accountancy, Faculty of Management and Social Sciences, Caritas University, Amorji-Nike, Enugu.

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DEDICATION

This project is dedicated to the supreme and Almighty God for his divine providence, protection and Grace during my stay in the University. And to my Late father, Mr. Felix Ugoh, my mum. Mrs. Eunice Ugoh, and all my siblings.

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The successful completion of this study is to a large extent, not an individual effort, but the result of many who contributed in one way or the other to achieve the set objectives.

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ABSTRACT

This research work on A Comparative Study of Expenditure Controls method in Government and private Hospitals is aimed at studying and analysing the different methods of expenditure control that is being adopted by these hospitals, their practical application and their level of effectiveness. It is aimed at carrying out a comparative analysis of two hospitals. To achieve the aim of this research, secondary data through textbooks and journals were used to review some of the related literatures. Equally, questionnaires, interview and observation, which sought to find out facts needed for analysing, were used. The questionnaires were analyzed by simple percentages while hypothesis were tested using chi-square statistics. The findings of the analysis indicate among others that the method of expenditure control used by both hospitals are not the same; The daily control method for private hospitals and the vote card method for Government Hospitals. The different methods of expenditure control used by the two hospitals are effective, but with slight loopholes associated with vote card method. I recommend among others that both hospitals should adhere strictly to authorization procedure for drug purchased and materials purchases. Both hospitals should exhibit high degree of cash management and employ competent personnel for proper and efficient expenditure control.

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