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THE UNIFORM SYSTEM
OF
HOSPITAL ACCOUNTS,

AS REVISED AND ADOPTED BY

KING EDWARD'S HOSPITAL FUND FOR LONDON,

THE METROPOLITAN HOSPITAL SUNDAY FUND,

THE HOSPITAL SATURDAY FUND.

(December 1, 1906.)

SECOND EDITION

INCORPORATING

SUPPLEMENTARY NOTES.

(December 21, 1908.)

FEBRUARY, 1909.

London:

GEO. BARBER, 23, FURNIVAL STREET, HOLBORN, E.C.

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KING EDWARD'S HOSPITAL FUND FOR LONDON,
81, CHEAPSIDE, E.C.

THE METROPOLITAN HOSPITAL SUNDAY FUND,
MANSION HOUSE, E.C.

THE HOSPITAL SATURDAY FUND,
54, GRAY'S INN ROAD, W.C.

To the Secretary.....

SIR,

A meeting of Hospital representatives, called primarily for the purpose of considering improvements in the Statistical Report prepared by King Edward's Hospital Fund for London, was held at the offices of the Fund on February 2nd, 1905. The meeting resolved that in order to facilitate a truer comparison between the Expenditure of different Hospitals, a revision of the Uniform System of Hospital Accounts was desirable, and unanimously requested the King's Fund to take steps accordingly.

With a view to carrying this suggestion into effect, H.R.H., the President of the Fund, appointed Mr. J. G. Griffiths, F.C.A., to enquire into and report on the subject, and Mr. Griffiths' report was received on October 11th, 1905.

On March 1st, 1906, a meeting of Hospital Secretaries convened by King Edward's Hospital Fund for London, the Metropolitan Hospital Sunday Fund and the Hospital Saturday Fund, was held at the Mansion House, when a Committee was appointed to consider Mr. Griffiths' report and make recommendations to the three Funds. This Committee consisted of the representatives elected at the meeting, namely :—Mr. Howgrave Graham, Secretary of the Hospital for Epilepsy and Paralysis, Maida Vale, W. ; Mr. Thomas Hayes, Clerk to St. Bartholomew's Hospital, E.C. ; Mr. P. Michelli, C.M.G., Secretary of the Seamen's Hospital Society, Greenwich, S.E. ; Mr. S. M. Quennell, Secretary of Westminster Hospital, S.W. ; Mr. Thomas Ryan, Secretary of St. Mary's Hospital, Paddington, W. (Chairman) ; Mr. C. W. Thies, Secretary of the Royal Free Hospital, W.C. ; Mr. F. Wood, Secretary of the Hospital for Consumption, Brompton, S.W. ; and a representative of each of the

three Funds, namely :—Mr. J. G. Griffiths, F.C.A., representing King Edward's Hospital Fund for London ; Mr. R. A. Owthwaite, representing the Metropolitan Hospital Sunday Fund ; and Mr. W. G. Bunn, representing the Hospital Saturday Fund.

The Committee, thus constituted, reported on October 6th, 1906.

The original Report of Mr. Griffiths and the Report of the Hospital Secretaries Committee having now been taken into consideration by the three Funds, they are in a position to formulate the changes which have been determined upon, and which all Hospitals applying for grants from either of the Funds in future are requested to observe.

The alterations will date as from January 1st, 1907.

It is not proposed in this circular-letter to do more than explain, as has been done above, the origin of the changes and additions now to be made, and to state what they are. In an Appendix will be found extracts from the Reports of Mr. Griffiths and the Hospital Secretaries, which it is hoped will afford any desired explanations.

THE UNIFORM SYSTEM OF HOSPITAL ACCOUNTS AND STATISTICS.

INCOME AND EXPENDITURE ACCOUNT.

The main features of the old form will be retained. Attention is directed to the following alterations and rules :—

- (1) The Revised Form* will be found on pages 14 and 15. The headings and sub-headings thereof are to be printed intact.† Where there are no figures to place against any particular item a blank is to be left. (*See* Extract 1, Hospital Secretaries' Report, page 35, and also Supplementary Notes, page 11, par. 2.)
- (2) Where any item, either of Income or Expenditure, cannot appropriately be placed under one or other of the sub-heads provided, a new heading must be added, but such new headings must not come under Extraordinary Expenditure, and must be numbered VII. and *seq.* if under Maintenance, III. and *seq.* if under Administration, and III. and *seq.* if under Rent, Rates and Taxes. (*See* Extract 1, Hospital Secretaries' Report, page 35.)
- (3) If it is desired to publish more details than the form provides for, they must be given so as to cast to one or other of the sub-heads. (*See* Extract 1, Hospital Secretaries' Report, page 35.)

* As amended February, 1909.

† Except as provided in Supplementary Notes, page 11, par. 2.

- (4) The items, Annual Subscriptions, Donations and Boxes must agree with the totals of the lists of Subscribers and Donors and Box Collections in the Report (which latter will consequently require casting), and a reference be given to the page showing the addition. (*See* Extract 2, Hospital Secretaries' Report, page 35.)
- (5) Every item of Income, including Legacies, must be included on the Income side of the account. (*See* Extract 2, Hospital Secretaries' Report, page 35 ; and also Supplementary Notes, page 11, pars. 4, 5 and 6, and page 12, pars. 7 and 8.)
- (6) The Account of Income and Expenditure is not to be treated as a Cash Account, but as an account of the Income and Expenditure of the year, whether paid in the period or not. No balance brought forward from the preceding year must be shown. (*See* Extract 1, Mr. Griffiths' Report, page 34, and Extract 3, Hospital Secretaries' Report, page 35 ; and also Supplementary Notes, page 11, par. 3.)
- (7) Any financial transactions which have no direct relation to the income and expenses of the year, such as borrowing money and realising investments, on the one hand, and repayments of loans and purchases of property and securities, on the other, will also be excluded from the Income and Expenditure Account. (*See* Extract 1, Mr. Griffiths' Report, page 34 ; and also Supplementary Notes, page 12, par. 8 ; page 13, par. 14 ; page 16, par. 4 ; and page 18, par. 10.)
- (8) The Account of Income and Expenditure being intended to show the expense actually incurred during the year, whether actually defrayed or not, must include all such expenses, and should relate to no period, except January 1st to December 31st inclusive. It will not be sufficient for this purpose to bring in the last quarter or month of a previous year, and set off against the same period of the current year. Of course, any items of Income or Expenditure accidentally omitted in any year must be treated as relating to the year in which the correction is made. (*See* Extract 1, Mr. Griffiths' Report, page 34.)
- (9) Where a Hospital has a Convalescent Home, Estate, or any other Account kept separately from the Income and Expenditure Account of the Hospital *quâ* Hospital, no amounts other than those exclusively appertaining to the Convalescent Home, Estate, or other business in question are to be included in such separate accounts. But where officials are partly employed by the Hospital and partly by the Convalescent Home, Estate, or other business, then an apportionment of such officers' salaries is to be made, and in *each* account where any part of the total salaries of such officers appears, the total salaries of such officers must be stated thus :—

(Where the total Official Salaries amount to £520.)
 IN THE HOSPITAL INCOME AND EXPENDITURE
 ACCOUNTS, under the heading B. Administration.

I. Management.

1. Official Salaries (proportion of £520) ... £400 0 0

IN (SAY) THE CONVALESCENT HOME ACCOUNT, under
 the heading B. Administration.

I. Management.

1. Official Salaries (proportion of £520) ... 60 0 0

IN (SAY) THE ESTATE ACCOUNT, under the heading
 Official Salaries (proportion of £520) ... 60 0 0

(See Extract 2, Mr. Griffiths' Report, page 34, and Extract 4,
 Hospital Secretaries' Report, page 35.)

- (10) No Building Improvements are to appear in the Income and Expenditure Account, but all such improvements, being Capital Expenditure, are to be shown in the Balance Sheet. (See Extract 3, Mr. Griffiths' Report, page 34, and Extract 5, Hospital Secretaries' Report, page 36; and also Supplementary Notes, page 11, par. 5; page 12, pars. 7 and 9; page 13, pars. 12 and 14, and page 18, pars. 11 and 12.)
- (11) All repairs must be shown under the sub-heading "Renewal and Repairs," heading "Establishment," and no repairs are to be entered under "Extraordinary Expenditure." (See Extract 3, Mr. Griffiths' Report, page 34, and Extract 5, Hospital Secretaries' Report, page 36.)
- (12) The sub-headings of "Salaries and Wages" have been revised. (See Extract 4, Mr. Griffiths' Report, page 34, and Extract 6, Hospital Secretaries' Report, page 36.)
- (13) "Interest on Loans" is transferred from "Administration" to "Extraordinary." (See Extract 5, Mr. Griffiths' Report, page 34, and Extract 7, Hospital Secretaries' Report, page 36; and also Supplementary Notes, page 13, par. 13.)
- (14) "Commission" is transferred from "Administration" to "Finance." (See Extract 8, Hospital Secretaries' Report, page 36.)
- (15) A new heading under "Extraordinary" has been added, namely: "Festivals, Bazaars, etc. for new buildings or equipments, or the extinction of debt incurred for such purpose," and also "for Endowment or other capital purposes." This item is distinct from Item 3 under heading "Administration," sub-heading "II. Finance," which relates to current expenditure. (See Extract 9, Hospital Secretaries' Report, page 36; and also Supplementary Notes, page 12, par. 9, and page 13, pars. 10, 11 and 12.)
- (16) Where a washing bill is paid to a laundry company, the amount will appear under "Domestic," sub-heading 4 (Washing).
- (17) Where all or any part of the washing is done by the Hospital, the expense of such washing will be entered under the proper sub-headings of "Domestic" and "Establishment," thus:—

	HEADING.	SUB-HEADING.
Renewal of Laundry Machinery.	Establishment.	Renewals and Repairs.
Soap, Soda, etc.	Domestic.	Cleaning and Chandlery.
Laundry hands' clogs, aprons, etc.	Domestic.	Uniforms.
Laundrymen's Wages.	Salaries & Wages.	Porters.
Laundresses' Wages.	Salaries & Wages.	Scrubbers.

In such cases a special Return of the total cost (calculated, if necessary, by estimates and apportionments) of the washing done on Hospital premises must be furnished in the form set out on page 26, and the words "see Return on page " inserted in the Income and Expenditure Account. (*See* Extract 10,* Hospital Secretaries' Report, page 36 ; and also Supplementary Notes, page 25.)

- (18) Where butter, tea, sugar or any other article of daily consumption, is not supplied by the Hospital, a note stating the fact in full is to be added to the heading Provisions on the Statistical Tables. (*See* Extract 11, Hospital Secretaries' Report, page 36 ; and also Supplementary Notes, page 22, par. 11.)
- (19) Attention is directed to the fact that lines are ruled in the columns of the Income and Expenditure Account, with a view to providing additions in order to show the totals of various classes of Income and Expenditure. These additions should in all cases be carefully made and filled in in the published account. The balance of the Income and Expenditure Account, on whichever side it may be necessary to enter it, must also be stated as provided for on the Forms in which provision for it is made necessarily on both sides in order to provide for either a surplus or a deficiency as the case may be. (*See* Extract 6, Mr. Griffiths' Report, page 34.)
- (20) It only remains to add that in all cases the sub-heading, "Sundries," should be used as little as possible. For important exceptional expenditure for which provision is not made in the Form of Account, a new sub-heading should be opened. (*See* Extract 10, Mr. Griffiths' Report, page 35, and Extract 15, Hospital Secretaries' Report, page 37.)

THE BALANCE-SHEET.

The form of Balance-Sheet hitherto required by King Edward's Hospital Fund is retained and adopted.† A useful annotation of this sheet will be found in an Appendix to the Hospital Secretaries' Report, pages 38 and 39. For further explanations and rules *see* Supplementary Notes, pages 16 to 19.

STATISTICS.

The statistics required by the three Funds || will be found tabulated on pages 23 and 24. The following definitions will apply to these statistics :—

* Extract 10, Hospital Secretaries' Report, page 36, suggests the possibility that a Hospital possessing a laundry geographically distinct from the Hospital might be able to state the actual cost of the laundry under the heading "Washing," just as it would appear if it were the result of an account paid to a Laundry Company. The Funds, however, think it better to keep to the two contingencies mentioned, namely—washing sent out to a Laundry Company (paragraph 16 above), and washing done by the Hospital itself (paragraph 17 above). In many cases doubtless there will be a washing bill from a Laundry Company, and also a small Laundry in the Hospital. In these cases the former will simply be carried to washing as directed in paragraph 16, and the latter will be dealt with under paragraph 17.

† The form as amended February, 1909, will be found on page 19.

|| As amended February, 1909.

- (1) An in-patient is a person who is recorded in a book kept for that purpose as having been in the Hospital at a fixed hour of the day, which hour (when fixed) shall not be changed during the year. (*See* Extract 13, Hospital Secretaries' Report, page 37.)
- (2) The average number of beds in daily occupation, the average number of days each patient was resident,* and all other statistical information relating to the number of in-patients, shall be calculated on the basis of (1), *e.g.*, the number of beds in daily occupation is to be calculated by taking the total of the daily numbers of in-patients *for the year* and dividing by the number of days in that year. (*See* Extract 13, Hospital Secretaries' Report, page 37 ; and also Supplementary Notes, page 20, par. 3, and page 21, par. 4.)
- (3) The average cost per in-patient (or per bed) per week, is to be arrived at by dividing the average number of in-patients per day into the total Cost of Maintenance and Administration (which will now require no deductions to be made, except the cost of out-patients as ascertained in 5), and dividing by the number of weeks in the year. (*See* Extracts 7, 8 and 9 Mr. Griffiths' Report, page 35, and Extract 14, Hospital Secretaries' Report, page 37, also Table I., page 23.)
- (4) An out-patient† is a person attending continuously for the same ailment, for however long a period, between January 1st and December 31st inclusive. (*See* Extract 12, Hospital Secretaries' Report, page 36 ; and also Supplementary Notes, page 21, par. 6.)
- (5) The cost of out-patients is to be ascertained as nearly as possible and entered on Table II., page 24, such cost being part of the total Cost of Maintenance and Administration. (*See* Extracts 7, 8 and 9 of Mr. Griffiths' Report, page 35, and Extract 14, Hospital Secretaries' Report, page 37, also Table II., page 24.)

For further explanations and rules, *see* Supplementary Notes, pages 20 to 24.

INDEX OF CLASSIFICATION.

In connection with the Index of Classification the Committee of Hospital Secretaries were kind enough to revise the old list. The three Funds propose to adopt this revised list substantially for the year 1907, but the importance of its final form being correct and complete has induced them to invite all suggestions which from time to time occur to Hospital officers. Such suggestions should be sent to the Secretary

* Except as provided in Supplementary Notes, page 20, par. 3.

A Casualty Patient is either an In-Patient or an Out-Patient. If taken in, he counts as an In-patient. If treated and sent home, he counts as an Out-Patient. Care must be taken that where a Hospital, for the purposes of its own arrangements or statistics, retains a distinction between Casualty and other Patients, no Patient is counted twice, as in that event the total number of In-Patients or Out-Patients, as the case may be, would be affected.

of either of the three Funds before October 1st in any year, when they will be duly considered, and, if necessary, a fresh index issued yearly until no further alterations or additions are required. The Index* will be found on page 27.

In conclusion, the three Funds beg to thank Mr. Griffiths and the Committee of Hospital Secretaries for the time, attention, and ability they have freely given to this important subject, and they trust that the officials of the Hospitals will co-operate in the endeavours made to render the Accounts and Statistics of the best service to those whom they concern.

We are, Sir,

Your obedient Servants,

For KING EDWARD'S HOSPITAL FUND FOR LONDON,

HUGH C. SMITH, *Chairman, Executive Committee.*

For THE METROPOLITAN HOSPITAL SUNDAY FUND,

W. P. TRELOAR, *LORD MAYOR, President and Treasurer.*

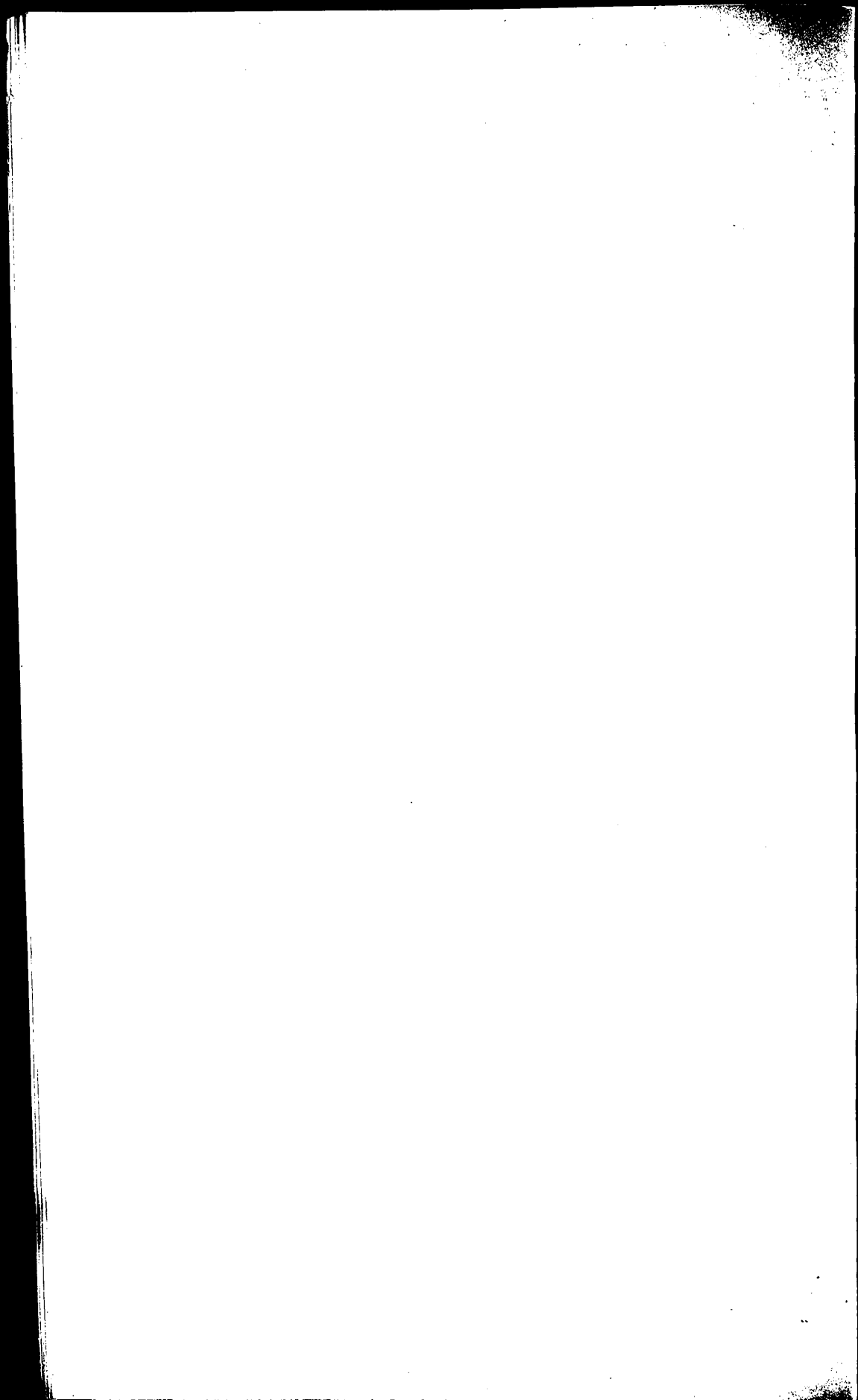
For THE HOSPITAL SATURDAY FUND,

SAVILE CROSSLEY, *Chairman.*

1st December, 1906.

Amended on incorporation with Supplementary Notes, February, 1909.

* As further revised December, 1907, and February, 1909.



KING EDWARD'S HOSPITAL FUND FOR LONDON,
7, WALBROOK, E.C.

THE METROPOLITAN HOSPITAL SUNDAY FUND,
MANSION HOUSE, E.C.

THE HOSPITAL SATURDAY FUND,
54, GRAY'S INN ROAD, W.C.

THE REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

SUPPLEMENTARY NOTES, DECEMBER, 1908.

To the Secretary

SIR,

As the result of experience of the first year's working of the Revised Uniform System of Accounts, the three Funds, with the advice and approval of Mr. Griffiths, have decided to issue the following supplementary statement embodying regulations which are partly explanations or amplifications and partly modifications of the rules laid down in the "Revised Uniform System of Accounts" and the Circular of August 28th, 1907. These regulations are intended to apply to the published accounts for the year 1908.

The statement takes the form of notes to the various accounts and tables contained in the Revised System. These notes are intended to provide answers to questions which have been raised by Hospital Secretaries and to remove difficulties which have been revealed by the study of the printed Accounts for 1907.

No substantial alterations are made in the regulations contained on pages 2 to 6. Where the supplementary notes explain or amplify any particular regulation, a reference to that regulation is given.

The Form of Income and Expenditure Account remains unaltered except as regards the headings for receipts from Festivals and Bazaars, but the forms of Balance Sheet and Statistical Tables are slightly modified. The new forms as printed in the following Memorandum are in future to be used in place of the forms contained in the first edition of the Revised System.

The Circular of August 28th, 1907, is superseded by the present Memorandum, which incorporates so much of that Circular as remains in force.

The three Funds have authorised the separate publication of blank account forms and tables for the convenience of Hospital Secretaries and Accountants. These forms are intended, as stated in the note printed at the head of each copy, for office use, and need not be filled up and returned to any of the Funds. Copies can be obtained from any respectable publisher or printer who has previously received, on application to the King's Fund, express permission to issue them, and has undertaken to add the required head note to every copy.*

We are, Sir,

Your obedient Servants,

For KING EDWARD'S HOSPITAL FUND FOR LONDON,
H. R. MAYNARD, *Secretary*.

For THE METROPOLITAN HOSPITAL SUNDAY FUND,
EDMUND HAY CURRIE, *Secretary*.

For THE HOSPITAL SATURDAY FUND,
A. W. DAVIS, *Secretary*.

21st December, 1908.

Amended on incorporation with Revised System, February, 1909.

* Permission in respect of some or all of the forms has, up to the present time, been granted to Mr. Geo. Barber, 23, Fumival Street, Holborn, and The Scientific Press, Limited, 29, Southampton Street, Strand.

REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

SUPPLEMENTARY NOTES.

INCOME AND EXPENDITURE ACCOUNT.

- (1) The form of the Income and Expenditure Account is unaltered, except that the headings "Festivals, Bazaars, &c.," under Extraordinary Income and Extraordinary Expenditure, have additional sub-headings, to enable those for Endowment or other capital purposes to be separately stated. (*See* Notes 9, 10 and 11 below.)
- (2) Cottage Hospitals, Convalescent Homes, Nursing Institutions and Dispensaries need print only the sub-headings against which they require to place figures, but must print all the main headings. In the case of all other Institutions, the rule as to the printing of the whole form must be observed. (*See* page 2, par. 1.)
- (3) The Income and Expenditure Account being intended, in conjunction with the Balance Sheet, to take the place of a Cash Account, it is undesirable that a Cash Account should also be published. Such an Account, containing as it would do a great many items of a similar character, and probably grouped in a similar manner to that adopted in the Income and Expenditure Account and on the Balance Sheet, would be likely to mislead the public and create a considerable amount of confusion. (*Cf.* page 3, par. 6.)
- (4) The Income and Expenditure Account must include the Receipts and Payments in respect of all Special Departments which form part of the Hospital.
- (5) *Receipts for Buildings, Equipment, Endowment, &c.*—Subscriptions, Donations or Legacies specifically directed by the donors to be applied to Buildings, Equipment, Endowment, Endowment of Beds, or other capital purposes should not be included in the Income and Expenditure Account, but should be entered on the Balance Sheet under the proper capital heading. (*Cf.* Extract 3 from Mr. Griffiths' Report, page 34; *see also* Balance Sheet, Note 2, page 16, *infra*.)
- (6) *Donations entitling Donors to Life Governorships.*—These must not be treated as Capital Receipts and excluded from the Income and Expenditure Account, unless specifically given by the Donor for a capital purpose. They must be included in Ordinary Income under the heading "Donations." This will not prevent Hospitals, where such donations may have been received, from transferring on the Balance Sheet the amount of such donations

from the Income and Expenditure Account to the Capital Account if there is a sufficient surplus on the former Account. (Cf. page 3, par. 5; *see also* Note 14 below, and Balance Sheet, Note 10, page 18, *infra*.)

- (7) *Donations or Legacies not specifically directed by the Donors to be invested or applied to any capital purpose.*—These must be included on the Income and Expenditure Account, whether they have been invested or applied to a capital purpose by the Hospital authorities or used as income. Any such donations or legacies invested or appropriated to a capital purpose by the Hospital must be treated in the same way as any other income moneys so invested or appropriated, *i.e.*, the transfer to Capital Account must be made on the Balance Sheet after the balance of the Income and Expenditure Account has been transferred to the Balance Sheet. (Cf. page 3, par. 7, and page 4, par. 10; *see also* Note 14 below, and Balance Sheet, Notes 10 and 11, page 18, *infra*.)
- (8) *Contributions specifically made to reduce accumulated deficiencies of Income.*—These must not be excluded from the Income and Expenditure Account, but there is no objection to their being entered under Extraordinary Income instead of Ordinary Income, if it is desired to do so.
- (9) *Festivals, Bazaars, &c., for New Buildings or Equipment, or the extinction of debt incurred for such purposes.*—The sub-head on the debit side of the Income and Expenditure Account is intended for the record of amounts received from Festivals, &c., for New Buildings or Equipment, and the sub-head on the other side for expenses in relation to such Festivals. These items were introduced by the Committee of Secretaries sitting with the representatives of the Funds in consequence of the heavy outlay which usually attends this method of raising money for Hospitals: the expenses have, therefore, been put in close proximity to the receipts, and the attention of the public and of subscribers will thus be directed to this matter with the view of inducing a regard for economy in procuring funds by this method. The three Funds adhere to the view held by the Secretaries' Committee that this class of receipts and expenditure should appear on the Income and Expenditure Account. But in order that the balance of the Income and Expenditure Account may not be affected by these items (which properly refer to the capital account for Buildings and Equipment) the balance of the fund created by Festivals or Bazaars for Buildings, &c., after deducting any expenses attending them, should be stated on the credit side of the Income and Expenditure Account below the total expenditure, as a transfer direct to the Balance Sheet. The surplus or deficiency on the rest of the Income and Expenditure Account will then appear on the proper side of the account in the method provided by the Revised Uniform System.

- (10) *Festivals, Bazaars, &c., for Endowment and other capital purposes.*—The receipts and expenses of Festivals or Bazaars for Endowment or other capital purposes should be treated in exactly the same way as those of Festivals or Bazaars for Building. (See Note 9 above.)
- (11) *Festivals, Bazaars, &c., for General Purposes.*—Where Festivals, Bazaars, Dinners or other Entertainments are held for raising funds for the general purposes of a Hospital the expenses attending them should be entered as Ordinary Expenditure under the heading "Administration : Finance : 3. Festivals, Bazaars, &c." The receipts from such Festivals, Bazaars, &c., should be entered as Ordinary Income under the heading "Entertainments."
- (12) *Expenses of Appeals for Buildings or Equipment.*—Where appeals for Buildings or Equipment or any similar purpose are carried out by the ordinary staff of the Hospital, the whole of the expenses should be charged under the sub-head "Administration : Finance : 1. Appeals," and no portion of such expense should be charged against the Building or other Fund to be benefited, and taken out of the donations or subscriptions specifically given for the special purpose. Where, however, a separate staff or department has been organised to raise funds for Building or other analogous purposes, the expenses of such department—salaries, advertising, postages, stationery, &c.—may be stated separately on the Income and Expenditure Account as a sub-heading of "Extraordinary Expenditure." The Ordinary Expenditure should not, however, be relieved of any part of its ordinary outgoings, or of proportions or of the whole of the salaries of its regular staff, because a Building Fund or other Special Appeal is in progress to which a portion of their time is being temporarily devoted.
- (13) *Interest on Loans for Building or other Special Purposes.*—Where interest is paid in respect of loans obtained for Building or other purposes of the Hospital such interest should appear as a charge in the Income and Expenditure Account under "Extraordinary Expenditure," and should in no case be charged against the cost of the buildings, &c.
- (14) *Current Income Moneys invested or expended on Buildings, &c.*—For the method of treating current income moneys invested or expended on Buildings, &c., see Balance Sheet, Notes 10 and 11, *infra*. Transfers to capital on account of either investment or expenditure on Buildings must not be made on the Income and Expenditure Account, but there would be no objection to a footnote being printed on that Account, pointing out to subscribers that a portion or the whole of the Balance (as the case may be) has been invested or expended on Buildings. (Cf. page 3, par. 7, and page 4, par. 10; and Balance Sheet, Notes 9, 10 and 11, pages 17 and 18, *infra*.)
- (16) *Form of Income and Expenditure Account.*—The following is the Form of Income and Expenditure Account as amended :—

BALANCE SHEET.

- (1) The form of Balance Sheet is unaltered except for the further sub-division of some of the headings and sub-headings and the addition of a new heading, "Investments in Respect of Unexpended Income." The following Notes are supplementary to those printed on the annotated Balance Sheet on pages 38 and 39.
- (2) *Capital Accounts: (A) For Special Purposes; (B) For Buildings and Equipment; (C) For General Purposes.*—Under each of these sub-heads the amount of the Capital Account in question at the beginning of the year, and the amounts received during the year, whether specially given by donors to the Capital Account or allocated thereto by the Hospital, should be set forth separately, and added together to give the amount of the Capital Account at the end of the year, unless a detailed account of each of such capital accounts, giving this information, is printed and attached to the published Balance Sheet and referred to thereon. (See Notes 9, 10 and 11 below.)
- (3) *Capital Account: (A) For Special Purposes.*—This heading should be sub-divided so as to distinguish between Endowments or other Trust Funds, the income of which is applied to the General Purposes of the Hospital; and Trust Funds, the income of which is applied to other purposes, *e.g.*, Samaritan Fund, Convalescent Home, &c.
- (4) *Profit or Loss on Sale of Investments.*—Any surplus or deficiency resulting from the realisation of any investment must not be treated as an addition to the year's income or expenditure on The Income and Expenditure Account, but should be treated as an addition to, or reduction of, the Fund in respect of which the investment was held, and be shown on the Balance Sheet. (See page 3, par. 7.)
- (5) *Investments on Capital Accounts: and Investments in respect of Unexpended Income.*—It is recommended that where the investments are numerous, the particulars thereof should not be set out on the Balance Sheet, but in a Schedule on another page of the Accounts, to which reference should be made on the Balance Sheet. The totals of the various investments held in respect of each Fund will then appear on the Balance Sheet, and the names and amounts of the investments will be set out in the Schedule. (See Note 10 below.)
- (6) *Investments on Capital Accounts: (A) For Special Purposes.*—This heading should be sub-divided in the same way as the corresponding heading on the Dr. side. (See Note 3 above.)
- (7) *Investments on Capital Accounts: and Land, Buildings, and Equipment of the Hospital.*—Landed Property and Estates (other than the Land and Buildings of the Hospital itself, or used or intended

for Hospital purposes) should in future be included under the appropriate sub-heads of "Investments on Capital Accounts," instead of under "Land, Buildings, and Equipment of the Hospital." If the Landed Property and Estates are held for the General Purposes of the Hospital, and not subject to any special trust or endowment, they will be stated under that sub-heading, or if not, under the sub-heading in respect of which they are held. (The Notes to the annotated Balance Sheet in the first edition of the Revised System have therefore been amended by the transfer from "Land, Buildings, and Equipment" to "Investments on Capital Accounts" of all references to landed property and estates.)

- (8) *Land, Buildings and Equipment: Depreciation.*—As the amount of Depreciation which may occur yearly in the fabric and equipment of Hospitals depends upon the strength and character of their construction, it is impossible to suggest percentages which would uniformly apply; therefore it is assumed that the annual renewals, repairs and general upkeep of the buildings and plant will sufficiently preserve their value from year to year, and consequently that this charge will be adequately provided for by the expenditure under the heading of "Renewals and Repairs" in the "Income and Expenditure Account." No provision is, therefore, made either in the Income and Expenditure Account or on the Balance Sheet for any charge in respect of Depreciation. If, however, Depreciation does in fact occur in any instances not met by the regular repairs and renewals, there is no reason why such Depreciation should not be provided for by a reduction of the amount appearing on the Balance Sheet under the head of "Land, Buildings, &c.," and a corresponding reduction of the amount to the credit of the account of "Capital Accounts: (B) For Buildings and Equipment." But in no case must this estimated provision for Depreciation be entered on the Income and Expenditure Account; any reference which may be deemed necessary to the fact that Depreciation must be taken into consideration in addition to the Expenditure of the year must be made only in the Report.
- (9) *Balance of Income and Expenditure Account.*—The Balance of the Income and Expenditure Account must be transferred intact to the Balance Sheet, and any appropriations therefrom or any transfers to its credit should be dealt with on the Balance Sheet. (The method of dealing with balances arising from Festivals, Bazaars, &c., for Building or other capital purposes is dealt with in Income and Expenditure Account, Notes 9 and 10, page 12, *supra*.)

The Balance of the Income and Expenditure Account can, at the discretion of the Hospital Authorities, be set out separately on the Balance Sheet under the heading "Income and Expenditure Account," or it can be transferred to the Capital Account. In the latter case the transfer of such balance

to the Capital Account should be set out on the Balance Sheet somewhat as follows :—

	£	£
Capital Account—		
(c) For General Purposes		
Add:		
Excess of Income over Expenditure for the year to the 31st December, 190 ..		

- (10) *Transfer to Capital of Income Moneys Invested.*—If such moneys are intended to be more or less permanently invested they should be transferred, on the Balance Sheet, from the balance standing to the credit of the Income and Expenditure Account to the Capital Account “(c) For General Purposes,” and the investments should be included under the heading “Investments on Capital Account.” If, on the other hand, the Income moneys are merely temporarily invested and are not intended to be carried to Capital Account, the investments should be set out under a separate heading: “Investments in respect of Unexpended Income.”
- (11) *Transfer to Capital of Income Moneys expended on Buildings or Improvements.*—If it is intended ultimately to endeavour to raise funds to provide for such expenditure on Buildings or Improvements, and if, therefore, this application of current income can be regarded as merely temporary, the Building Fund could properly be shown as over-expended, and the balance to the credit of the Capital Account for Buildings and Equipment would amount to a sum less than the expenditure on the Buildings. If, on the other hand, there is no intention of raising funds to meet such expenditure, and it is intended to apply the whole or a portion of the surplus on the Income and Expenditure Account to this purpose, then the amount it is proposed so to apply should be transferred on the Balance Sheet from the credit of the Income and Expenditure Account to the credit of the Capital Account for Buildings and Equipment.
- (12) *Building Fund Accounts.*—In accordance with the principles laid down on page 4, par. 10, and pages 38 and 39, and in Notes 2 and 11, above, the whole of the funds applicable to Buildings and Equipment should appear on the debit side of the Balance Sheet and the whole expenditure on the other side. Provided that there is no departure from these principles, there is no objection to the publication, in addition, of a Building Fund Account, giving a detailed statement of the cost of Buildings, Equipment, &c., contrasted with the amounts received for the Building Account.
- (13) *Complete form of Balance Sheet.*—The following is the new form of Balance Sheet showing the fresh sub-headings. The headings and sub-headings should be printed intact, whether there are any figures against them or not. Attention is particularly directed to the note attached to item “2. To Loans to Hospital,” on page 38, as the information there asked for is essential.

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BALANCE SHEET, 31st December, 190 .

Revised Form, February, 1909.

£ s. d. £ s. d.		£ s. d. £ s. d.	
1. To SUNDRY CREDITORS—		1. By CASH AT BANK AND IN HAND—	
(To include all tradesmen's unpaid accounts and accrued liabilities.)		(a) Generally on account of the Hospital	
2. „ LOANS TO HOSPITAL—		(b) On account of Special Funds—	
(To be detailed.)		(Separating uninvested or unexpended Capital from unexpended Income Balances.)	
3. „ CAPITAL ACCOUNTS—		2. „ SUNDRY DEBTORS—	
(A) For Special Purposes—			
(a) Hospital Endowments:		3. „ INVESTMENTS ON CAPITAL	
(b) Other Special Purposes:		ACCOUNTS—	
(B) For Buildings and Equip- ment—		(As detailed on pages)	
(c) For General Purposes—		(A) For Special Purposes—	
		(a) Hospital Endowments ...	
4. „ UNEXPENDED INCOME BALANCES		(b) Other Special Purposes...	
OF SPECIAL FUNDS—		(B) For Buildings and Equip- ment	
(To be detailed.)		(c) For General Purposes ...	
5. „ *INCOME AND EXPENDITURE		4. „ INVESTMENTS IN RESPECT OF	
ACCOUNT—		UNEXPENDED INCOME—	
Balance at Jan. 1, 19 ...		5. „ LAND, BUILDINGS AND EQUIP- MENT OF THE HOSPITAL—	
Add Excess for year to Dec. 31,		(Stated separately where	
19		practicable.)	
		Expenditure from 19	
		to Dec. 31, 19	
		Expenditure during the year	
		ending Dec. 31, 19	
	£		£

* NOTE.—This account will be stated on the other side should it show a deficit.

MEMORANDUM.

If amounts have, by due authority, been lent to the Hospital out of any of its other funds to General Purposes Fund, the loan should appear as a liability on the left-hand side of the Balance Sheet, and as an Investment of the Fund on the right-hand side.

The Investments of the Funds should be set out on the Balance Sheet in detail, or, if numerous, should appear in a Schedule, to which reference should be made in the Balance Sheet.

If the Hospital has landed property or estates, their cost, and the Funds with which they were acquired, should be stated in the Balance Sheet; but in many cases this is impossible, either because the estates themselves have been given without valuation to the Hospital, or because the necessary information is not now available, and the same difficulty may occur in the case of the Site, Buildings or appliances of the Hospital itself; in which cases the following note, or a modification thereof, will be necessary:—

The following property is not included in the Balance Sheet—(a) The Site, Buildings, Furniture, and Appliances of the Hospital, or (b) Landed Property and Estates, particulars of which are set out in Schedule page .

In the case of landed property or estates an Account should, however, be published, showing the year's Income received from the Property, and the Expenses of Management and Collection, &c., leaving a balance to be carried to the Income and Expenditure Account, or to a Special Fund, as the case may be.

(See Extract No. 16, Hospital Secretaries' Report, pages 38 and 39 (Annotated Balance Sheet) and also Supplementary Notes 1 to 13 above.)

STATISTICAL TABLES.

- (1) *Alteration of Form.*—The form of Statistical Tables has been altered in certain important respects, and the forms printed below have been substituted for those in the first edition of the Revised Uniform System. The Tables must be published in the annual reports of all institutions applying for grants. In the case of institutions which have only In-Patients or only Out-Patients, the Table proper to the class of Patient treated must be published.
- (2) The Statistical Tables must include, both in respect of numbers of Patients and in respect of Expenditure, all Special Departments which form part of the Hospital.
- (3) *IN-PATIENTS: Average number of days each Patient was resident: Cost per In-Patient: and Cost per In-Patient per week.*—In the original form of Statistical Table the prominence given to the "Cost per In-Patient," and the fact that the "Cost per In-Patient per week" was calculated from the cost per Patient have been found in practice to lead to difficulties. In the first place, the average cost per Patient necessarily depends upon the average length of time each Patient is resident, and differences in the cost per Patient at different Hospitals or in different years may be due to differences in the average period of residence just as much as to differences in the economy of administration. In the second place, the method of calculating the cost per In-Patient per week necessitates a uniform mathematical method of calculating the average period of residence from the total of daily counts for the year. Any such mathematical calculation, however, is liable to error in respect of those Patients whose whole period of residence does not fall within the year—an error which, in the case of long residence periods, may be very considerable—and the utmost that a uniform rule can secure is that the error, such as it is, is in the same direction in the case of all Hospitals making the return. On the other hand, the real average period of residence, as ascertained from the enumeration of the actual days of residence of each Patient, would give a figure which, whether it included or excluded Patients in residence at the beginning of the year or those in residence at the end, would be unsuitable for the purpose of calculating the cost per week, since it would be based upon a period which would not coincide with the period—January 1st to December 31st—upon which the total expenditure on In-Patients is based.

In the new form, therefore, the analysed table gives the cost per In-Patient (or per occupied bed) per week, for each main head of expenditure, to be calculated direct from the average number of Patients per day in accordance with the method laid down in paragraph 3 on page 6; while the cost per In-Patient is given for the total expenditure only, and may be based, at the discretion of the Hospital, either upon the

number of Patients treated, or upon the number treated to a conclusion, so long as the method adopted is clearly stated in a footnote.

The method of calculating the average number of days each patient was resident (which will now no longer affect the figure of average cost per week) is also left to the discretion of each Hospital, provided that the method adopted is clearly stated.

For the convenience, however, of Hospitals which would welcome external guidance in this matter, and which have not found the existing system seriously inaccurate, it may be pointed out that the method of calculating the cost per In-Patient and the average days' residence set forth on page 11 of the first edition of the Revised Uniform System* was the method which commended itself to the Committee of Hospital Secretaries as being suitable to the average Hospital.

- (4) *Average number of Patients resident daily.*—The figure to be inserted here is the average number of Patients resident daily throughout the year, calculated in accordance with paragraph 2 on page 6. If the Hospital is closed for part of the year the average number of Patients resident for the period during which the Hospital was open may be given in a footnote, but must not be given under this heading in the Statistical Table itself, nor be used in the calculation of the average cost per Patient per week under paragraph 3 on page 6.
- (5) *OUT-PATIENTS : Average cost per Out-Patient :* and *Average cost per Out-Patient attendance.*—The Out-Patient Table is altered in the same way as the In-Patient Table, the cost per attendance being analysed in the main column, and the cost per Patient being given below for the total only.
- (6) In compiling the Table of Out-Patient Statistics, the distinction between the totals of "Out-Patients" and "New Out-Patients," respectively, should be borne in mind. The definition of "Out-Patient," on page 6, par. 4, includes every Out-Patient attending during the year, whether his first or last attendance falls within the year or not. A "New Out-Patient" is one whose first attendance falls within the year. The "Total number of Out-Patient Attendances" will include the attendances during the year both of New Out-Patients and of those on the books at the beginning of the year, and the distinction will, therefore, not affect the "Average cost per attendance." The "Average cost per Out-Patient" will, however, as explained in the note to the Table, be based upon the number of "New Out-Patients." In the case of Hospitals, where, owing to the length of treatment, the number of New Out-Patients bears a comparatively small proportion to

* Viz.: *Average cost per In-Patient*: Found by dividing the total expenditure on In-Patients by the number of In-Patients treated to a conclusion during the year, *i.e.*, headings (3) + (4) - (5).

Average number of days each Patient was resident: Ascertained by dividing the yearly total of daily counts by the number of Patients treated to a conclusion, *i.e.*, headings (3) + (4) - (5).

the total number treated during the year, attention may be called to this fact in a footnote, and, if this fact materially affects the statistics (which, in rare cases, may happen), the corrected cost per Out-Patient should be given therein.

It follows from the above definitions that in calculating the statistics for a period of several years the sum total of Out-Patients for the period will be the sum of the totals of New Out-Patients for the separate years. The sum total of Out-Patient Attendances for the period will be the sum of the totals of the attendances in each separate year, both of New Out-Patients and of those on the books at the beginning of each year.

- (7) *Out-Patients*: "(E) *Number of maternity patients attended at the Hospital.*"—This heading has been altered to "Number of attendances on maternity patients."
 (8) *Out-Patients: Provisions.*—"Board of Officials" is transferred from "Salaries and Wages" to "Provisions."
 (9) *Out-Patients: Management and Finance.*—These headings are now separated.

- (10) *Out-Patients: Apportionment of Administration Expenses.*—The apportionment of Expenditure under the sub-heads of Administration, as under the heads of Maintenance, is left to the Hospitals themselves, since the circumstances will doubtless differ widely in different institutions. This will probably apply particularly to the case of the apportionment of Salaries, which will depend on the proportion of time given by various officials to work connected with the Out-Patient Department; but in respect of other expenses of administration, such as the printing of annual reports and other official printing and stationery, the auditing of accounts, and the cost of raising funds to be used for both departments, and in other cases where there are no special circumstances affecting the apportionment, it may be of assistance to draw attention to the following extract from Mr. Griffiths' original report (page 9):—

"The expenditure under the heads of 'Miscellaneous Expenses' and 'Administration' is very generally common to the two departments, and must, in those cases, therefore, be apportioned. I think this apportionment may properly be made on the basis of the relative cost of the two departments resulting from the separation and apportionment of the more direct expenses which appear in the Income and Expenditure Account under the headings 'Provisions,' 'Surgery and Dispensary,' 'Domestic,' 'Establishment Charges' and 'Salaries and Wages.'"

- (11) *New forms of Tables.*—The following are the new forms for the Statistical Tables. The headings, sub-headings and notes in Roman type are to be printed in full and completed where necessary. Words in italics are to be printed where applicable. Attention is called to the note attached to sub-heading (7) in the In-patient Table, as the absence of this information materially affects the accuracy of the conclusions drawn from the comparisons made of the cost of Provisions.

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STATISTICAL TABLES.

Revised Form, February, 1909.

.....HOSPITAL.

Financial Statistics for Year ending 31st December, 19.....

Compared with those of the previous Year, ending 31st December, 19.....

I.—IN-PATIENTS.

(a) NUMBER OF BEDS AND IN-PATIENTS.

	† Numbers in 19	Numbers in 19
(1) Number of Beds available for use		
(2) Average number of Patients resident daily throughout the year As counted and recorded daily.		
(3) Number of In-Patients in the Hospital at beginning of year ...		
(4) „ „ „ admitted during year		
(5) „ „ „ in the Hospital at the end of the year ...		
(6) Average number of days each Patient was resident Ascertained by §		

(b) ANNUAL EXPENDITURE ON IN-PATIENTS APART FROM THAT ON OUT-PATIENTS; AVERAGE COST OF EACH IN-PATIENT PER WEEK; AND AVERAGE COST OF EACH IN-PATIENT.

	† Expenditure on In-Patients in 19			† Average cost of each In-Patient per week in 19			* Expenditure on In-Patients in 19			† Average cost of each In-Patient per week in 19		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Maintenance:—												
(7) Provisions { <i>Should any Resident Officers or Servants not be victualled, or any article of food for patients not be supplied, a note should here be made of the fact.</i>												
(8) Surgery and Dispensary												
(9) Domestic												
(10) Establishment												
(11) Salaries, Wages, &c.												
(12) Miscellaneous Expenses												
Administration:—												
(13) Management												
(14) Finance												
AVERAGE TOTAL COST of each In-Patient per week ...												
AVERAGE TOTAL COST of each In-Patient Found by dividing the totals of the money columns marked † and * respectively by the number of In-Patients treated (or treated to a conclusion) during the years.												

* The figures for the year under review to be placed in this column.

† The figures for the year preceding the year under review to be placed in this column.

‡ The method by which this figure is calculated is to be stated here. (See page 20, par. 3.)

§ These averages are found by dividing the amounts against each of the sub-heads (7) to (14), and against the Totals, by the average number of In-Patients resident daily (No. 2 above) and dividing by the number of weeks in the year [viz. 52½ (or) 52½].

STATISTICAL TABLES (continued).

Revised Form, February, 1909.

HOSPITAL.

Financial Statistics for Year ending 31st December, 19.....

Compared with those of the previous Year, ending 31st December, 19.....

II.—OUT-PATIENTS.

(a) NUMBERS.

	† Numbers in 19	* Numbers in 19
(1) Total number of new Out-Patients		
(2) Total number of Out-Patient attendances		
(A) Number of Patients on books at the beginning of the year, if ascertainable		
(B) Number of Casualty Patients included in No. 1 above		
(C) Number of Casualty Attendances included in No. 2 above... ..		
(D) Number of Maternity Patients included in No. 1 above, attended at home		
(E) Number of Attendances on Maternity Patients included in No. 2 above		

(b) ANNUAL EXPENDITURE ON OUT-PATIENTS AND AVERAGE COST OF EACH OUT-PATIENT ATTENDANCE AND OF EACH OUT-PATIENT.

	† Expenditure on Out-Patients in 19			† Average Cost per Out-Patient Attendance.		* Expenditure on Out-Patients in 19			† Average Cost per Out-Patient Attendance.	
	£	s.	d.	s.	d.	£	s.	d.	s.	d.
Maintenance :—										
(3) Provisions (<i>including Board of Officials, if any</i>)										
(4) Surgery and Dispensary ...										
(5) Domestic										
(6) Establishment *										
(7) Salaries and Wages										
(8) Miscellaneous										
Administration :—										
(9) Management										
(10) Finance										
AVERAGE TOTAL COST per Out-Patient attendance										
AVERAGE COST per Out-Patient										
These averages are found by dividing the totals of the money columns † and * by the total number of New Out-Patients (No. 1 above).										

* The figures for the year under review to be placed in this column.

† The figures for the year preceding the year under review to be placed in this column.

† These averages are found by dividing the amounts against each of the sub-heads (3) to (10) and against the Totals by the total number of Out-Patient Attendances (No. 2 above).

WASHING RETURN.

- (1) The form of Washing Return is unaltered. The Return must be published in the annual report of all institutions which have laundries. (*See* page 4, par. 17, and note to page 5.)
- (2) *Repairs to Laundry Building and Repairs to Machinery and Plant.*—Under these headings will appear such portion of the *repairs* charged under "Establishment: Renewals and Repairs" in the Income and Expenditure Account as refers to the laundry. Expenses incurred in respect of *renewals*, on the other hand, should not be charged under these headings on the Washing Return, since the cost of renewals (which would otherwise inflate the cost of washing in particular years) is covered by the annual charge for Depreciation. (*See* Notes 3 and 5 below.)
- (3) *Depreciation.*—It is intended that under this heading should be entered the proper annual charge for the depreciation of buildings, machinery and boilers respectively, as estimated by the Hospital authorities, having regard to the circumstances of the particular case. The percentages quoted on page 26 are only put forward as suggestions, and the responsibility for the calculation of the figure appropriate to each individual case must be left to the Hospital officials. (*See* Note 5 below.)
- (4) *Interest on Capital.*—It is suggested that the interest on capital should be taken at 4 per cent. where there is no evidence that any other percentage would be more appropriate to the particular case.
- (5) *Depreciation, Interest on Capital and Rent.*—It will be noticed that the Washing Return contains items which will not appear in the Hospital Accounts for the year (either because they are excluded under the regulations relating to the accounts or because no actual payments have to be made by the Hospital concerned), but which are essential to a comparison with the cost of washing chargeable by a laundry company.
 Thus Depreciation will not be charged in the accounts of the Hospital (except under the circumstances provided for on page 17, par. 8), since the amount of this charge is covered by the cost of renewals. In all cases, however, the annual charge (as estimated according to Note 3 above) must be included in the return in place of the actual cost of renewals during the year.
 In the case of Interest and Rent, the proper course will depend upon the circumstances. In so far as the laundry (including site, building and plant) belongs to the Hospital, interest on the capital cost must be charged even if no actual payment for interest is being made. In so far as the laundry is rented, the actual charge for rent must be shown. The Washing Return will thus always contain a charge, either for interest on the capital cost, or for rent; and it may contain charges for interest in respect of part of the property and for rent in respect of another part.
- (6) *Form of Return.*—The following is the form of Washing Return:—

WASHING RETURN.

For the use of Hospitals where the Washing, or any part of it, is done on Hospital premises.

(The Expenditure on that, if any, which is done away from Hospital premises, will be shown under "Domestic," "Washing," in the Income and Expenditure Account.)

FOR THE YEAR ENDING 31ST DECEMBER, 19.....

WORK DONE.

Average No. of pieces washed weekly on Hospital premises.....

EXPENDITURE.	£	s.	d.	£	s.	d.
Wages of Laundry Hands						
Board " " " " " "						
Wages and Board or proportion of Wages and Board of Workers whose time is wholly or partly given to Laundry, as Engineer, Stokers, &c.—						
Wages 						
Board 						
Materials and Sundries— Soap, Soda, &c., Brooms, Brushes, Utensils, Overalls, Clogs, Baskets, &c. 						
Carriage 						
Fuel, Power and Light 						
Water 						
Repairs to Laundry Building* 						
Repairs to Machinery and Plant*						
Insurance, Fire and Boiler... 						
Depreciation... 						
Buildings. ($1\frac{1}{2}$ per cent. per annum on the diminish- ing value is suggested.)*						
Machinery and Boilers. ($7\frac{1}{2}$ per cent. per annum on the diminishing value is suggested.)*						
Interest on Capital (4% per annum is suggested)* ...						
Rent						
Rates... 						
TOTAL COST OF WASHING DONE ON HOSPITAL PREMISES						

*See notes on page 25.

INDEX OF CLASSIFICATION.

Revision of February, 1909.*

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Advertisements—		
APPEAL	Finance	Appeals.
MAINTENANCE, AS CONTRACTS, VACANT	Miscellaneous	Advertisements.
POSTS, &c.		
OFFICIAL	Management	Official Advertisements.
Air-beds, water-beds, pillows, and	Domestic	Renewal...Bedding, etc.
cushions		
Alcohol (for patients)—		
MALT LIQUORS	Provisions	Malt Liquors.
WINES AND SPIRITS (for patients)	Surgery and Dispensary	Wines and Spirits.
Ale	Provisions	Malt Liquors.
Ambulance	Domestic	Renewal...Furniture.
Ambulance (hire of)	Domestic	Sundries.
Ambulance (horse for)	Domestic	Sundries.
Analyst (for testing food, &c.)	Domestic	Sundries.
Annual cleaning	Establishment	Annual Cleaning.
Annual dinner	Finance	Festivals, etc.
Annuities	The chargeability of Annuities should follow that of the remuneration formerly paid to the official in question. Examples:—	
	Secretary	Pensions.
	Steward	Salaries and wages
	Matron	Do.
	Dispenser	Do.
	Porter	Do.
Antiseptics	Surgery and Dispensary	Drugs, Chemicals, etc.
Antiseptic soap	Domestic	Cleaning, etc.
Appeals for special purposes—		
If by ordinary staff	Finance	Appeals.
If by special organisation (see page 18, par. 12)	Extraordinary Expenditure... ..	Special Heading.
Architect's fees (for inspection of buildings, &c.)	Salaries and Wages	Other Officers.
Arrowroot	Provisions	Grocery.
Artificial limbs (if not provided by Samaritan Fund)	Surgery and Dispensary	Instruments, etc.
Aseptic clothing	Domestic	Uniforms.
Aseptic furniture	Surgery and Dispensary	Instruments, etc.
Auditors' fees	Management	Auditors' Fee.
Awnings	Domestic	Renewal...Furniture.
Bacon and ham	Provisions	Butter, Bacon, etc.
Bacteriological examination (fees for)	Surgery and Dispensary	Sundries.
Bandages, and all kinds of material used for making	Surgery and Dispensary	Dressings, etc.
Barley	Provisions	Grocery.
Barometers	Domestic	Renewal...Furniture.
Baskets	Domestic	Renewal...Hardware, etc.
Baskets (Laundry) (See Washing)	Domestic	Renewal...Hardware, etc.
Bath brick	Domestic	Cleaning, etc.
Bath fittings	Establishment	Renewals and Repairs.
Baths, foot	Domestic	Renewal...Furniture.
Bath mats	Domestic	Renewal...Furniture.
Baths, portable	Domestic	Renewal...Furniture.
Bath (vapour) apparatus	Surgery and Dispensary	Instruments, etc.
Batteries, electric (for bells, telephones, &c.)	Establishment... ..	Renewals and Repairs.
Batteries, electric (for patients' treatment)	Surgery and Dispensary	Instruments, etc.
Bazaars, &c. (for general purposes)	Finance	Festivals, etc.
Bazaars, &c. (for new buildings, &c.)	Extraordinary Expenditure... ..	III.
Beds and pillows, air and water	Domestic	Renewal...Bedding, etc.
Bedding	Domestic	Renewal...Bedding, etc.
Bedding, cleaning, dressing and renovation of	Domestic	Renewal...Bedding, etc.
Bed linen, blankets, &c.	Domestic	Renewal...Bedding, etc.
Bedsteads	Domestic	Renewal...Furniture.
Bed tables and rests	Domestic	Renewal...Furniture.
Beef peptonoids	Surgery and Dispensary	Drugs, Chemicals, etc.
Beef tea, or materials for	In cases where, instead of purchasing beef and preparing beef tea from it, some proprietary extract of beef is used for the purpose, such extract of beef should be classed as "Provisions, Meat."	
	With this exception, extracts of meat should be classed as Drugs.	
Beer, allowance in lieu of	Salaries and Wages	According to the sub-head under which the wages of the servant should be classed.
Beer (for patients or staff)	Provisions	Malt Liquors.
Beer taps	Domestic	Renewal...Hardware, etc.
Beeswax	Domestic	Cleaning, etc.
Bells	Establishment	Renewals and Repairs.
Belts, abdominal, &c. (if not provided by Samaritan Fund)	Surgery and Dispensary	Instruments, etc.
Biscuits	Provisions	Grocery.
Blackboard	Domestic	Renewal...Furniture.
Blacking	Domestic	Cleaning, etc.
Blacklead	Domestic	Cleaning, etc.
Blankets	Domestic	Renewal...Bedding, etc.
Blinds, and repairs to... ..	Domestic	Renewal...Furniture.
Blisters	Surgery and Dispensary	Sundries.
Bloater paste	Provisions	Grocery.
Blue for laundry (See Washing)	Domestic	Cleaning, etc.

* See page 6.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Board wages	Salaries and Wages	According to the sub-head under which the wages of the official should be classed.
Boiler composition	Establishment	Renewals and Repairs.
Boilers (for kitchen)	Establishment	Renewals and Repairs.
Boiler insurance	Establishment	Insurance.
Boilers, repairs to	Establishment	Renewals and Repairs.
Books of reference (according to purpose) ...	Management or	Official Printing, etc.
	Miscellaneous	Printing and Stationery.
Boots, surgical (if not provided by Samaritan Fund)	Surgery and Dispensary	Instruments, etc.
Bottled fruits	Provisions	Grocery.
Bottles, feeding	Surgery and Dispensary	Sundries.
Boxes, collecting	Finance	Appeals.
Brawn	Provisions	Grocery.
Bread baskets	Domestic	Renewal...Hardware, etc.
Bread platters	Domestic	Renewal...Furniture.
Bronchitis kettles	Surgery and Dispensary	Instruments, etc.
Brooms and brushes	Domestic	Renewal...Hardware, etc.
Buckets	Domestic	Renewal...Hardware, etc.
Builders' charges for new works	Balance-sheet	
Builders' charges for ordinary repairs	Establishment	Renewals and Repairs.
Builders' charges for repairs of exceptional character and costliness	Establishment	Renewals and Repairs.
Builders' materials	Establishment	Renewals and Repairs.
Building fund (appeals for)—		
If by ordinary staff	Finance	Appeals.
If by special organisation (see page 13, par. 12)	Extraordinary Expenditure	Special Heading.
Building additions	Balance-sheet	
Burials	Miscellaneous	Sundries.
Cabinets (filing)—		
OFFICIAL	Management	Sundries.
FOR REGISTRATION OF PATIENTS, &c.	Domestic	Renewal...Furniture.
Cake	Provisions	Bread, Flour, etc.
Calico	Domestic	Renewal...Bedding, etc.
Candles	Domestic	Fuel and Lighting—(d) Oil, etc.
Candlestick	Domestic	Renewal...Hardware, etc.
Canopies	Domestic	Renewal...Furniture.
Card indexes—		
OFFICIAL	Management	Official Printing, etc.
FOR REGISTRATION OF PATIENTS, &c.	Miscellaneous	Printing and Stationery.
Cards and papers, prescription	Miscellaneous	Printing and Stationery.
Cards, bed and diet	Miscellaneous	Printing and Stationery.
Carpenters' tools and materials, <i>e.g.</i> , wood, nails, screws, varnish, glue, &c.	Establishment	Renewals and Repairs.
Carpet beating or vacuum cleaning	Domestic	Cleaning, etc.
Carpets, rugs, mats, linoleum, &c.	Domestic	Renewal...Furniture.
Carriage of parcels	Domestic	Sundries.
Carriage of parcels, if for regular supplies, according to the head under which the supplies should be classed; thus, if for the carriage of eggs, the classification would be	Provisions	Eggs.
if for the carriage of washing to Laundry Company, it would be	Domestic	Washing.
if to Hospital laundry	Domestic	Sundries.
Case books and case papers	Miscellaneous	Printing and Stationery.
Catgut	Surgery and Dispensary	Dressings, etc.
Chamber utensils	Domestic	Renewal...Hardware, etc.
Chandeliers, gasaliers and electroliers	Establishment	Renewals and Repairs.
Charts, temperature	Miscellaneous	Printing and Stationery.
Cheese	Provisions	Butter, Bacon, etc.
Cheque book	Management	Official Postage, etc.
Chimney sweeping	Domestic	Cleaning, etc.
China, glass and earthenware	Domestic	Renewal...Hardware, etc.
Christmas boxes	Domestic	Sundries.
Cider	Provisions	Malt Liquors.
Cinder sifters	Domestic	Renewal...Furniture.
Cleaning materials, such as hearthstone, bath brick, whitening, emery powder, metal polish, &c., &c.	Domestic	Cleaning, etc.
Cleaning windows	Domestic	Cleaning, etc.
Clerk of Works	Salaries and Wages	Mechanics, etc.
Clinical thermometers	Surgery and Dispensary	Instruments, etc.
Clocks	Domestic	Renewal...Furniture.
Clocks (winding)	Domestic	Renewal...Furniture.
Clogs (for laundry hands) (<i>See</i> Washing)	Domestic	Uniforms.
Clothes (for employees)	Domestic	Uniforms.
Clothes (for patients) (if not charged to the Samaritan Fund)	Domestic	Renewal...Bedding, etc.
Clothes (nurses, porters, &c.)	Domestic	Uniforms.
Clothes' nets	Domestic	Renewal...Bedding, etc.
Clothing, aseptic	Domestic	Uniforms.
Coal and coke	Domestic	Coal.
Coal bunker	Domestic	Renewal...Furniture.
Coal scuttle	Domestic	Renewal...Furniture.
Collecting boxes	Finance	Appeals.
Collector's salary	Finance	Commission.
Commission	Finance	Commission.
Commission on M.O. or P.O.O.	Miscellaneous	Sundries.
Compensation (for accident)	Salaries and Wages or Management	Sub-head to which payment applies.
Confectionery	Provisions	Bread, Flour, etc.
Cooking utensils	Domestic	Renewal...Hardware, etc.
Copying presses	Domestic	Renewal...Furniture.
Cotton (for sewing)	Domestic	Renewal...Bedding, etc.
Cradles (for protection of fractured limbs, &c.)	Surgery and Dispensary	Instruments, etc.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Crockery	Domestic	Renewal...Hardware, etc.
Crutches	Surgery and Dispensary	Instruments, etc.
Curtains	Domestic	Renewal...Furniture.
Curtains (for beds)	Domestic	Renewal...Bedding, etc.
Cutlery	Domestic	Renewal...Hardware, etc.
Diabetic bread... ..	Provisions	Bread, Flour, etc.
Diet cards or papers	Miscellaneous	Printing and Stationery.
Dinner, festival	Finance	Festivals, etc.
Disinfectants	Surgery and Dispensary	Drugs, Chemicals, etc.
Disinfecting (by Contract)	Domestic	Cleaning, etc.
Disinfecter (for bedding and linen, &c.)	Establishment	Renewals and Repairs.
Do. do. When installed	Balance Sheet... ..	
Do. do. Repairs to	Establishment	Renewals and Repairs.
Dispensary sundries—as labels, jars, bottles, corks, funnels, mortars, pill machines, measures, starch, tar, scales, spatulas, knives, &c.	Surgery and Dispensary	Sundries.
Drain inspection—		
CHEMICALS FOR—FEES FOR	Domestic	Cleaning, etc.
Dressings, all materials used for	Surgery and Dispensary	Dressings, etc.
Dress material	Domestic	Uniforms.
Dry cleaning	Domestic	Washing.
Dusters	Domestic	Renewal...Bedding, etc.
Dust pans	Domestic	Renewal...Hardware, etc.
Earthenware	Domestic	Renewal...Hardware, etc.
Elastic stockings	Surgery and Dispensary	Instruments, etc.
Electric apparatus (for patients' treatment)	Surgery and Dispensary	Instruments, etc.
Electric lamps, i.e., glass bulbs	Domestic	Fuel and Lighting—(c) Electric Current.
Electric light fittings	Establishment	Renewals and Repairs.
Electric motors (current for)	Domestic	Fuel and Lighting—(c) Electric Current.
Emery paper	Domestic	Cleaning, etc.
Engineer, consulting (for inspection of machinery, &c.)	Salaries and Wages	Other Officers.
Engineers' tools and materials, e.g., piping, cocks, elbows, gas burners, washers, cotton waste, oil, lard, tallow, asbestos packing, red and white lead, &c., &c.	Establishment	Renewals and Repairs.
Engine room and boiler house sundries	Establishment	Renewals and Repairs.
Entertainments (for patients)	Domestic	Sundries.
Essences (for kitchen)	Provisions	Grocery.
Essences of meat	Surgery and Dispensary	Drugs, Chemicals, etc.
Evergreens (for decorations)	Domestic	Sundries.
Do. do. carriage of	Domestic	Sundries.
Extracts of meat	Surgery and Dispensary	Drugs, Chemicals, etc.
Eye shades	Surgery and Dispensary	Instruments, etc.
Fares (medical staff)	Salaries and Wages	Medical.
Fares (secretary, clerks)	Management	Sundries.
Fares to maternity patients	Salaries and Wages	Nursing or as applicable.
Fares, other	Miscellaneous	Sundries.
Fenders	Domestic	Renewal...Furniture.
Festivals, Bazaars, &c. (for general purposes)	Finance	Festivals, etc.
Festivals, Bazaars, &c. (for new buildings, endowment, &c., &c.)	Extraordinary Expenditure	III.
Fever hospital (charges for nurses, &c.)	Miscellaneous	Sundries.
Filter carbons	Domestic	Renewal...Hardware, etc.
Fire bars	Establishment	Renewals and Repairs.
Fire extinguishing appliances	Domestic	Renewal...Furniture.
Fire inspection (fees for)	Miscellaneous	Sundries.
Fire insurance	Establishment	Insurance.
Fire irons	Domestic	Renewal...Furniture.
Flannel, fomentation	Surgery and Dispensary	Dressings, etc.
Floor polish	Domestic	Cleaning, etc.
Floor polishing	Domestic	Cleaning, etc.
Flowers (for decorations)	Domestic	Sundries.
Fly papers and catchers	Domestic	Cleaning, etc.
Foods prepared:—Plasmon, Mellin's, Benger's, Allenbury's, Horlick's, Protene, Beef Peptonoids, Peptonised Milk, Virogen, Sanatogen, Valentine's Meat Juice, &c., &c.	Surgery and Dispensary	Drugs, Chemicals, etc.
Funerals	Miscellaneous	Sundries.
Furniture (for chapel)	Domestic	Renewal...Furniture.
Do. (for new buildings)	Balance sheet	
Furniture, aseptic (for wards, theatre, &c.)	Surgery and Dispensary	Instruments and Appliances.
Furniture, office	Management	Sundries.
Game, of all kinds	Provisions	Fish, Poultry, etc.
Games (for patients)	Domestic	Sundries.
Gas, ethyl chloride	Surgery and Dispensary	Drugs, Chemicals, etc.
Gas fittings	Establishment	Renewals and Repairs.
Gas governors	Domestic	Fuel and Lighting—(b) Gas.
Gas mantles, incandescent	Domestic	Fuel and Lighting—(b) Gas.
Gas meters (rent of)	Domestic	Fuel and Lighting—(b) Gas.
Gas, N ₂ O	Surgery and Dispensary	Drugs, Chemicals, etc.
Gas, oxygen	Surgery and Dispensary	Drugs, Chemicals, etc.
Gauze (for dressings)	Surgery and Dispensary	Dressings, etc.
Glass paper	Domestic	Cleaning.
Glassware	Domestic	Renewal...Hardware, etc.
Glass, window	Establishment	Renewals and Repairs.

ITEMS.		MAIN-HEADS.		SUB-HEADS.	
Gluten bread	...	Provisions	...	Bread, Flour, etc.	...
Gratuities	...	The chargeability of Gratuities should follow that of the remuneration formerly paid to the official in question. Exam- ples:—			
		Secretary	Management	Pensions.	...
		Steward	Salaries and wages	Pensions.	...
		Matron	Do.	Pensions.	...
		Dispenser	Do.	Pensions.	...
		Porter	Do.	Garden.	...
Grounds (keeping in order)	...	Establishment	...	Official Salaries.	...
Guarantee premiums (official)	...	Management	...	Instruments, etc.	...
Gymnastic apparatus (for patients' use)	...	Surgery and Dispensary
Haberdashery	...	Domestic	...	Renewal... Bedding, etc.	...
Hair (for beds)	...	Domestic	...	Renewal... Bedding, etc.	...
Handbells	...	Domestic	...	Renewal... Hardware, etc.	...
Hominy	...	Provisions	...	Bread, Flour, etc.	...
Honey	...	Provisions	...	Grocery.	...
Honorarium to medical staff on account of distance	...	Salaries and Wages	...	Medical.	...
Housemaids' boxes	...	Domestic	...	Renewal... Hardware, etc.	...
Huckaback towelling	...	Domestic	...	Renewal... Bedding, etc.	...
Incandescent mantles	...	Domestic	...	Fuel and Lighting—(b) Gas.	...
India-rubber stamps (anatomical)	...	Miscellaneous	...	Sundries.	...
Do. do. (for office purposes)	...	Management	...	Sundries.	...
India-rubber tubing (for surgical purposes)	...	Surgery and Dispensary	...	Dressings, etc.	...
Inhalers	...	Surgery and Dispensary	...	Instruments, etc.	...
Insect destroyers	...	Domestic	...	Cleaning, etc.	...
Instruments, surgical	...	Surgery and Dispensary	...	Instruments, etc.	...
Insurance premium (workmen's compensation)	...	Establishment	...	Insurance.	...
Interest on building fund loans	...	Extraordinary	...	Interest.	...
Ironmongery	...	Domestic	...	Renewal... Hardware, etc.	...
Jams, jellies, &c.	...	Provisions	...	Grocery.	...
Japanese handkerchiefs (for phthisical patients)	...	Surgery and Dispensary	...	Dressings, etc.	...
Kettles, bronchitis, and stand for safety	...	Surgery and Dispensary	...	Instruments, etc.	...
Kitchen cloths	...	Domestic	...	Renewal... Bedding, etc.	...
Kitchen utensils	...	Domestic	...	Renewal... Hardware, etc.	...
Knife boards	...	Domestic	...	Renewal... Hardware, etc.	...
Knife-cleaning machines	...	Domestic	...	Renewal... Hardware, etc.	...
Laboratories (clinical) supplies for—					
CHEMICALS AND MATERIALS	...	Surgery and Dispensary	...	Drugs, Chemicals, etc.	...
APPARATUS	...	Surgery and Dispensary	...	Instruments, etc.	...
Lactometers	...	Domestic	...	Renewal... Furniture.	...
Ladders or steps	...	Domestic	...	Renewal... Furniture.	...
Lamps, electric, <i>i.e.</i> , glass bulbs	...	Domestic	...	Fuel and Lighting—(c) Electric.	...
Lamp oil	...	Domestic	...	Fuel and Lighting—(d) Oil, etc.	...
Lard	...	Provisions	...	Butter, Bacon, etc.	...
Lard (for dispensary purposes)	...	Surgery and Dispensary	...	Drugs, Chemicals, etc.	...
Laundry baskets (<i>See</i> Washing)	...	Domestic	...	Renewal... Hardware, etc.	...
Laundry machinery fittings and appliances, repairs to (<i>See</i> Washing)	...	Establishment	...	Renewals and Repairs.	...
Laundry trolleys (<i>See</i> Washing)	...	Domestic	...	Renewal... Furniture.	...
Law charges	...	Management	...	Law Charges.	...
Lecturers' fees for lectures to nurses	...	Salaries and Wages	...	Other Officers.	...
Leeches	...	Surgery and Dispensary	...	Sundries.	...
Lemon juice	...	Surgery and Dispensary	...	Sundries.	...
Lentils	...	Provisions	...	Grocery.	...
Lifts, repairs to	...	Establishment	...	Renewals and Repairs.	...
Lighting, <i>e.g.</i> , gas, electric, oil, candles, &c.	...	Domestic	...	Fuel and Lighting.	...
Light treatment materials and apparatus—					
MATERIALS	...	Surgery and Dispensary	...	Drugs, Chemicals, etc.	...
APPARATUS	...	Surgery and Dispensary	...	Instruments, etc.	...
Limbs, artificial (if not provided by Samaritan Fund)	...	Surgery and Dispensary	...	Instruments, etc.	...
Lime juice	...	Provisions	...	Aerated Water, etc.	...
Linen baskets (<i>See</i> Washing)	...	Domestic	...	Renewal... Hardware, etc.	...
Linen presses	...	Domestic	...	Renewal... Furniture.	...
Linseed	...	Surgery and Dispensary	...	Sundries.	...
Locks	...	Establishment	...	Renewals and Repairs.	...
Machines, sewing	...	Domestic	...	Renewal... Furniture.	...
Machinery, laundry, repairs to (<i>See</i> Washing)	...	Establishment	...	Renewals and Repairs.	...
Machinery, other, repairs to	...	Establishment	...	Renewal and Repairs.	...
Mackintosh sheeting	...	Domestic	...	Renewal... Bedding, etc.	...
Malt liquors	...	Provisions	...	Malt Liquors.	...
Mangle, or repairs to (<i>See</i> Washing)	...	Establishment	...	Renewals and Repairs.	...
Mantles, incandescent (for gas light)	...	Domestic	...	Fuel and Lighting—(b) Gas.	...
Marking ink	...	Domestic	...	Sundries.	...
Masseur	...	Salaries and Wages	...	Nursing.	...
Masseuse	...	Salaries and Wages	...	Nursing.	...
Matches	...	Domestic	...	Fuel and Lighting—(d) Oil, etc.	...
Material for nurses' dresses	...	Domestic	...	Uniforms.	...
Mattresses	...	Domestic	...	Renewal... Bedding, etc.	...
Meat extracts and essences	...	Surgery and Dispensary	...	Drugs, Chemicals, etc.	...
Meats, potted	...	Provisions	...	Grocery.	...
Medical officer's fees	...	Salaries and Wages	...	Medical.	...

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Medicinal waters	Surgery and Dispensary	Drugs, Chemicals, etc.
Medicines	Surgery and Dispensary	Drugs, Chemicals, etc.
Messages (patients' friends, doctors, &c.)...	Miscellaneous	Sundries.
Methylated spirit (for dispensary)	Surgery and Dispensary	Drugs, Chemicals, etc.
Methylated spirit (for lamps)	Domestic	Fuel and Lighting—(d) Oil, etc.
Meters, electric light, rent of	Domestic	Fuel and Lighting—(c) Electric Current.
Meters, gas, rent of	Domestic	Fuel and Lighting—(b) Gas.
Meters, water, rent of	Domestic	Water.
Midwife, fee of	Salaries and Wages	Nursing.
Mineral waters	Provisions	Aërated Water, etc.
Mops	Domestic	Renewal...Hardware, etc.
Mortuary trolley	Domestic	Renewal...Furniture.
Mousetraps	Domestic	Renewal...Hardware, etc.
Muff warmers and cartridges	Surgery and Dispensary	Instruments, etc.
Napkins, table	Domestic	Renewal...Bedding, etc.
Needles	Domestic	Renewal...Bedding, etc.
Newspapers (for nurses)	Miscellaneous	Sundries.
Do. (for office)	Management	Sundries.
Do. (for patients)	Miscellaneous	Sundries.
Nurses' uniforms, including every article of dress supplied for nurses by the Institution	Domestic	Uniforms.
Oatmeal	Provisions	Grocery.
Oil (for lamps)	Domestic	Fuel and Lighting—(d) Oil, etc.
Oil (for lubricating)	Establishment	Renewals and Repairs.
Operating coats	Domestic	Uniforms.
Operating gloves	Domestic	Uniforms.
Operating tables	Surgery and Dispensary	Instruments, etc.
Pails	Domestic	Renewal...Hardware, etc.
Pensions and gratuities	The chargeability of pensions should follow that of the remuneration formerly paid to the official in question. Examples:—	
	Secretary	Pensions.
	Steward	Salaries and wages...Pensions.
	Matron	Do. ...Pensions.
	Dispenser	Do. ...Pensions.
	Porter	Do. ...Pensions.
Photographs of patients	Surgery and Dispensary	Sundries.
Pickles and sauces	Provisions	Grocery.
Pillows, air and water	Domestic	Renewal...Bedding, etc.
Plants (for garden)	Establishment	Garden.
Plaster of Paris	Surgery and Dispensary	Dressings, etc.
Postage, not official or appeal, <i>e.g.</i> , for correspondence with tradesmen, nurses and servants, or respecting patients, &c.	Miscellaneous	Postages.
Post-mortem gloves, coats, aprons, &c. ...	Domestic	Uniforms.
Potted meat, fowl, tongue, &c.	Provisions	Grocery.
Prepared foods	Surgery and Dispensary	Drugs, Chemicals, etc.
Prescription papers, &c.	Miscellaneous	Printing and Stationery.
Printing and stationery for wards, for the Matron's, Steward's, Housekeeper's and Dispenser's Departments, with the pens, ink, &c., used in those departments, <i>e.g.</i> , temperature charts, diet sheets, inventory books, stores account books, tradesmen's order books, &c., &c.	Miscellaneous	Printing and Stationery.
Printing and stationery (official)	Management	Official Printing.
Pulleys, bed	Domestic	Renewal...Furniture.
Rabbits	Provisions	Fish, Poultry, etc.
Radium—		
ORIGINAL PURCHASE	Balance Sheet... ..	Separate sub-head under "5. Land, Buildings and Equipment."
RENEWALS	Surgery and Dispensary	Drugs, Chemicals, &c.
Registers of patients	Miscellaneous	Printing and Stationery.
Registrar's reports	Miscellaneous	Printing and Stationery.
Registry office fees	Salaries and Wages	Domestic Servants.
Religious books (Bibles, &c., for patients)	Miscellaneous	Sundries.
Removal of patients, fares for (unless paid by Samaritan Fund)	Domestic	Sundries.
Rent of meters (electric light)	Domestic	Fuel and Lighting—(c) Electric.
Do. do. (gas)	Domestic	Fuel and Lighting—(b) Gas.
Do. do. (water)	Domestic	Water.
Repairs (ordinary)	Establishment	Renewals and Repairs.
Do. (extraordinary)	Establishment	Renewals and Repairs.
Do. bedding and linen	Domestic	Renewal...Bedding, etc.
Do. furniture	Domestic	Renewal...Furniture.
Do. surgical instruments	Surgery and Dispensary	Instruments and Appliances.
Report, Annual (printing of)	Management	Official Printing.
Returned empties	Domestic	Sundries.
Returned empties, if in respect of regular supplies, according to the head under which the supplies should be classed; thus, if in respect of the carriage of eggs, the classification would be	Provisions	Eggs.
if in respect of the carriage of washing from Laundry Company, it would be ...	Domestic	Washing.
if from Hospital Laundry	Domestic	Sundries.
Retiring bedstead wheels	Domestic	Renewal...Furniture.
Rice	Provisions	Grocery.
Rooms (for meetings, hire of)	Management	Sundries.
Rope (for bedding)	Domestic	Renewal...Bedding, etc.
Rugs (for beds)	Domestic	Renewal...Bedding, etc.
Do. (for floor covering)	Domestic	Renewal...Furniture.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Sacking (for bedding)	Domestic	Renewal...Bedding, etc.
Safes	Domestic	Renewal...Furniture.
Safety pins	Surgery and Dispensary	Dressings, etc.
Salaries and Wages :—		
AMBULANCE ATTENDANT	Salaries and Wages	Porters.
BARBER	Salaries and Wages	Porters.
BATH ATTENDANT	Salaries and Wages	Porters.
CHAPLAIN	Salaries and Wages	Other Officers.
CHARWOMEN	Salaries and Wages	Scrubbers.
CLERKS	According as their work is Management or Maintenance, <i>e.g.</i> , Steward's or Matron's Clerk, Maintenance. If no Steward, the Secretary's Clerk doing Steward's work is Maintenance, and so on.	
COLLECTOR'S COMMISSION	Finance	Commission.
COLLECTOR'S SALARY	Finance	Commission.
DISPENSER	Salaries and Wages	Dispensing.
DOMESTIC SERVANTS, <i>e.g.</i> , cooks, house-maids, wardmaids, &c.	Salaries and Wages	Domestic Servants.
ENQUIRY OFFICER, or LADY ALMONER	Salaries and Wages	Other Officers.
GARDENER	Establishment	Garden.
HOUSEKEEPER	Salaries and Wages	Other Officers.
IRONERS' WAGES (<i>See</i> Washing)	Salaries and Wages	Scrubbers.
LADY ALMONER	Salaries and Wages	Other Officers.
LAUNDRESSES (<i>See</i> Washing)	Salaries and Wages	Scrubbers.
LAUNDRYMEN (<i>See</i> Washing)	Salaries and Wages	Porters.
MASSEUR	Salaries and Wages	Nursing.
MASSEUSE	Salaries and Wages	Nursing.
MATERNITY NURSES	Salaries and Wages	Nursing.
MATRON	Salaries and Wages	Nursing.
MECHANICS	Salaries and Wages	Mechanics.
MEDICAL OFFICERS	Salaries and Wages	Medical.
MORTUARY ATTENDANT	Salaries and Wages	Porters.
NEEDLEWOMEN	Salaries and Wages	Domestic Servants.
NURSES	Salaries and Wages	Nursing.
PHARMACIST	Salaries and Wages	Dispensing.
PORTERS	Salaries and Wages	Porters.
SCRUBBERS AND CHARWOMEN	Salaries and Wages	Scrubbers.
SECRETARY	Management	Official Salaries.
SISTERS	Salaries and Wages	Nursing.
STEWARD	Salaries and Wages	Other Officers.
THEATRE ATTENDANT	Salaries and Wages	Mechanics.
THEATRE PORTER	Salaries and Wages	Porters.
THEATRE SUPERVISOR (MEDICAL)	Salaries and Wages	Medical.
WATCHERS FOR DELIRIOUS PATIENTS	Salaries and Wages	Nursing.
Salt	Provisions	Grocery.
Sand	Domestic	Cleaning, etc.
Sandpaper	Domestic	Cleaning, etc.
Sardines	Provisions	Grocery.
Sauces	Provisions	Grocery.
Sausages	Provisions	Butter, Bacon, etc.
Scales (household)	Domestic	Renewal...Furniture.
Shot (for fracture extension)	Surgery and Dispensary	Sundries.
Shrouds	Domestic	Renewal...Bedding, etc.
Sieves (hair)	Domestic	Renewal...Hardware, etc.
Soap and Soda (for laundry) (<i>See</i> Washing)	Domestic	Cleaning, etc.
Soap, other	Domestic	Cleaning, etc.
Soda (for domestic work)	Domestic	Cleaning, etc.
Soda (for pharmacy work)	Surgery and Dispensary	Drugs, Chemicals, etc.
Solicitor's fees	Management	Law Charges.
Speaking tubes	Establishment	Renewals and Repairs.
Spirits and wine as solvents, &c., for drugs	Surgery and Dispensary	Drugs, Chemicals, etc.
Spirits of wine (for tinctures, liniments, &c.)	Surgery and Dispensary	Drugs, Chemicals, etc.
Splints	Surgery and Dispensary	Instruments, etc.
Sponges (for household use)	Domestic	Cleaning, etc.
Sponges (for surgical use)	Surgery and Dispensary	Dressings, etc.
Sprays	Surgery and Dispensary	Instruments, etc.
Starch (for dispensary)	Surgery and Dispensary	Drugs, Chemicals, etc.
Starch (Laundry) (<i>See</i> Washing)	Domestic	Cleaning, etc.
Sterilizing, drums and tins	Surgery and Dispensary	Instruments, etc.
Stokers	Salaries and Wages	Mechanics, etc.
Stout	Provisions	Malt Liquors.
Stretchers	Domestic	Renewal...Furniture.
Subscription boxes	Finance	Appeals.
Subscriptions to other institutions	Extraordinary	II.
Sugar (for dispensary)	Surgery and Dispensary	Drugs, Chemicals, etc.
Surplices	Domestic	Uniforms.
Sweeping chimneys	Domestic	Cleaning, etc.
Table (operating)	Surgery and Dispensary	Instruments, etc.
Table linen	Domestic	Renewal...Bedding, etc.
Tablets	Management	Sundries.
Tapers	Domestic	Fuel and Lighting—(d) Oil, etc.
Tea	Provisions	Grocery.
Telephone (private installation) upkeep of	Balance sheet	
Telephone subscription	Establishment	Renewals and Repairs.
Telephone (Trunk line fees)	Miscellaneous	Postages.
Theatre clothing (for surgeons and others)	Domestic	Uniforms.
Thermometers (not clinical)	Domestic	Renewal...Furniture.
Ticking (for beds)	Domestic	Renewal...Bedding, etc.
Time tables	Miscellaneous	Printing and Stationery.
Tinned meats (fowl, tongues, &c.)	Provisions	Grocery.
Toilet paper	Miscellaneous	Printing and Stationery.
Tools (carpenters, engineers, &c.)	Establishment	Renewals and Repairs.
Towels	Domestic	Renewal...Bedding, etc.

ITEMS.	MAIN-HEADS.	SUB-HEADS.																		
Travelling expenses (medical staff) ...	Salaries and Wages ...	Medical.																		
Travelling expenses (secretary, clerks) ...	Management ...	Sundries.																		
Travelling expenses to maternity patients ...	Salaries and Wages ...	Nursing or as applicable.																		
Travelling expenses, other ...	Miscellaneous ...	Sundries.																		
Trays ...	Domestic ...	Renewal...Furniture.																		
Trolleys (for diets, medicines, wines and spirits, coals, &c., &c.) ...	Domestic ...	Renewal...Furniture.																		
Trolleys, laundry (See Washing) ...	Domestic ...	Renewal...Furniture.																		
Tuning organs and pianos ...	Domestic ...	Renewal...Furniture.																		
Turpentine (for dispensary) ...	Surgery and Dispensary ...	Drugs, Chemicals, etc.																		
Turpentine (for household purposes) ...	Domestic ...	Cleaning, etc.																		
Type duplicator ...	Management or ...	Official Printing.																		
Typewriting ...	Miscellaneous ...	Printing and Stationery.																		
Uniforms (porters', nurses', &c.) ...	Domestic ...	Uniforms.																		
Utensils (cooking) ...	Domestic ...	Renewal...Hardware, etc.																		
Utensils, china and earthenware ...	Domestic ...	Renewal...Hardware, etc.																		
Vaccine points and tubes ...	Surgery and Dispensary ...	Drugs, Chemicals, etc.																		
Vacuum cleaning ...	Domestic ...	Cleaning, etc.																		
Ventilating fan ...	Domestic ...	Renewal...Furniture.																		
Vermine killers ...	Domestic ...	Cleaning, etc.																		
Vinegar ...	Provisions ...	Grocery.																		
Wages (See Salaries and Wages).																				
Washing ...	<p>If the washing is done on the premises, the materials, implements, wages, &c., for the Laundry should <i>not</i> be charged to "Washing," but to other appropriate sub-heads; and the sub-head "Domestic" 4. "Washing" will have no figures against it. Examples of the classification of laundry items under these circumstances:—</p> <table> <tr> <td>Laundry baskets</td><td>Domestic</td><td>Renewal...Hardware, etc.</td></tr> <tr> <td>Soap, &c., for washing</td><td>Domestic</td><td>Cleaning, etc.</td></tr> <tr> <td>Laundrywomen's wages</td><td>Salaries, wages, &c.</td><td>Scrubbers.</td></tr> <tr> <td>Laundrymen's wages</td><td>Salaries, wages, &c.</td><td>Porters.</td></tr> <tr> <td>Laundry, machinery and appliances</td><td>Establishment</td><td>Renewals and Repairs.</td></tr> <tr> <td>Laundry trolleys and so on.</td><td>Domestic</td><td>Renewal...Furniture.</td></tr> </table> <p>If the washing, or any part of it, is put out, the sums paid therefor should of course be shown under "Washing" in the Income and Expenditure Account.</p>		Laundry baskets	Domestic	Renewal...Hardware, etc.	Soap, &c., for washing	Domestic	Cleaning, etc.	Laundrywomen's wages	Salaries, wages, &c.	Scrubbers.	Laundrymen's wages	Salaries, wages, &c.	Porters.	Laundry, machinery and appliances	Establishment	Renewals and Repairs.	Laundry trolleys and so on.	Domestic	Renewal...Furniture.
Laundry baskets	Domestic	Renewal...Hardware, etc.																		
Soap, &c., for washing	Domestic	Cleaning, etc.																		
Laundrywomen's wages	Salaries, wages, &c.	Scrubbers.																		
Laundrymen's wages	Salaries, wages, &c.	Porters.																		
Laundry, machinery and appliances	Establishment	Renewals and Repairs.																		
Laundry trolleys and so on.	Domestic	Renewal...Furniture.																		
Washing materials—soap, soda, starch, &c., used in laundry. (See Washing)	Domestic ...	Cleaning, etc.																		
Water beds and pillows ...	Domestic ...	Renewal...Bedding, etc.																		
Waterproof sheeting ...	Domestic ...	Renewal...Bedding, etc.																		
Waters (medicinal) ...	Surgery and Dispensary ...	Drugs, Chemicals, etc.																		
Weighing machines, for household purposes	Domestic ...	Renewal...Furniture.																		
Weighing machines, for wards	Domestic ...	Renewal...Furniture.																		
Wills (extracts from) ...	Management ...	Sundries.																		
Winding clocks ...	Domestic ...	Renewal...Furniture.																		
Window cleaning ...	Domestic ...	Cleaning, etc.																		
Wines and spirits (as solvents, &c., for drugs)	Surgery and Dispensary ...	Drugs, Chemicals, etc.																		
Wines and spirits (for patients) ...	Surgery and Dispensary ...	Wines and Spirits.																		
Wool, coloured (for sight testing) ...	Surgery and Dispensary ...	Instruments, etc.																		
X-Ray installation ...	Balance Sheet.																			
X-Ray materials (plates, chemicals, tubes, accumulators, &c., &c.)—																				
APPARATUS...	Surgery and Dispensary ...	Instruments, etc.																		
CHEMICALS AND MATERIALS ...	Surgery and Dispensary ...	Drugs, Chemicals, etc.																		
X-Ray operator's fee ...	Salaries and Wages ...	Other Officers.																		

APPENDIX.

EXTRACTS FROM MR. GRIFFITHS' REPORT.

1.

In a large number of instances. . . . the Income and Expenditure Account has been assumed by Hospital Secretaries and Accountants to have been intended to be used for the analysis of the Cash transactions of the year, rather than, as its name implies, as a statement, under suitable heads, of the Income and Expenditure of the Institution, whether the Cash has actually been received and paid during the year, or not.

I think it important that this view of the object of this account should be corrected, and that it should be understood that the expenditure incurred during each financial year in carrying on the work of the Hospital should be shown contrasted with the income of the period, quite irrespective of the financial arrangements. The account should, I conceive, enable the Governing Body, Subscribers and the Public to see at a glance what has been the Income of which the Institution may have had to dispose, apart from any previous balances, and what has been the cost of the operations of the year under review.

Assuming this to be the object of the account, which, for any statistical or comparative purposes must be the case, it is necessary to exclude from the account the cash which may have been in hand at the beginning of the period; and, similarly, the balance of cash in hand at the end of the year will be eliminated. Any financial transactions which have no direct relation to the Income and Expenses of the year, such as borrowing money and realising investments, on the one hand, and repayments of loans and purchases of property and securities, on the other, will also be excluded.

2.

Some of the London Hospitals have Estates from which Rents and other Income is received, and in respect of which considerable expenses are necessarily incurred, such as Repairs to Farm Buildings and Premises, Fire Insurance, Rents, Rates and Taxes, Salaries of officers engaged in the control of the Estates and collection of Rents, Law Charges, and the innumerable outgoings resulting from the possession and management of this class of property; all these should properly be set off against the Income from the property dealt with before the Net Income therefrom is credited to the Income and Expenditure Account; and this is done in every case which has come under my examination.

3.

The existing Income and Expenditure Account provides for inclusion therein of outlay on "Building Improvements," under the heading of "Extraordinary Expenditure," while it will be noticed, on reference to the authorised form of Balance Sheet, that provision is there made for the introduction, under the head of "Land, Buildings and Equipment of the Hospital," of the expenditure thereon during the year; which expenditure would include "Building Improvements" or any other additions to the fabric and equipment of the Hospital; it follows, therefore, that it is unnecessary to set out this expenditure on the Income and Expenditure Account. I would add that it is also undesirable to do so, as the latter account will be found much more intelligible, useful and accurate if it is understood to be of a similar character, and prepared for the same reasons, as a Revenue or Profit and Loss Account of a business undertaking; namely, to show the Revenue and the Expenditure relating to each fiscal year, apart from receipts on Capital Account, and Expenditure which creates additions to the Property of the Undertaking.

When the items of "Building Improvements" and other expenditure which is in respect of additions to the property of the Institution are, as I recommend, removed from under the heading of "Extraordinary Expenditure" on the Income and Expenditure Account, and are dealt with on the Balance Sheet, there only remains, under that heading, in the existing form of account, the item of "Repairs."

I find that the treatment of "Repairs" as an "Extraordinary" Expense leads in some cases to misconceptions; and has, in others, been availed of to make the "Ordinary" expenses appear smaller than they should properly be stated. The practice has not been uncommon to exclude from the item of "Repairs," entered under the heading of "Establishment Charges," all repairs other than petty outlay quite insufficient to effectively maintain the property of the Hospital; thus unduly reducing the "Total Ordinary Expenditure," and giving the Hospital so treating its accounts an unfair advantage when compared with others where the accounts have been more correctly stated.

In my judgment all Repairs should be treated as "Ordinary Expenditure."

4.

I have considerably extended the details of the next heading of account, "Salaries and Wages, &c." much of the expenditure on which has hitherto been grouped under the heading of "Other Salaries and Wages," which latter item has, hitherto, nearly always represented the largest expenditure for Salaries and Wages at Hospitals. The headings I have provided will not, in all cases, be required; but, whenever expenditure in these respects is incurred, it should, I am satisfied from the evidence placed before me, be separately stated; and, in several instances, the separation of the items is necessary for statistical purposes.

5.

From the sub-heading "Management" under the heading "Administration," I have, as before stated, excluded Interest; this is an item which is almost entirely occasioned by financial deficiencies; and does not seem to me to form a part of Management or Administration.

6.

The addition for which I have made provision under the last item of Administration Expenditure permits the Total Cost of Maintenance and Administration to be shown, and will, I think, enable a more equitable comparison to be made of the outlay at Hospitals carrying on similar work under the usual conditions; those items of regular expenditure which are not necessarily present in all such Institutions being placed below the line, under the heading of "Rent, Rates and Taxes."

Another addition line is placed beneath the expenditure, after including the last heading; so that the total outlay of the Hospital on all that which pertains to its Maintenance, Administration, and the upkeep of its premises may be seen.

Below this total I have placed the heading of "Extraordinary Expenditure." Under this should appear anything payable out of Income (as distinct from Capital Outlay) not provided for in the particulars of Expenditure given above this total; Extraordinary Expenditure would include Interest, Subscriptions or

Donations to other branches of the Hospital—such as to Convalescent Homes, or Grants to Medical Schools, for Research, &c.—the whole of which items should, I think, be very fully explained.

When this Extraordinary Expenditure is added to the Expenditure which precedes it, a balance should be struck of the difference between the Income and Expenditure of the year, and this balance should be transferred to the Balance Sheet, to which I refer in another note.

7.

I think it may be said that it is impossible to test the economical working of Hospitals unless a separation of the cost of In-Patients from that of Out-Patients is made, as the character and expense of the services rendered differ essentially as between these two classes of Patients. If this be correct, as I have no doubt it is, it follows that the separate costs of these two very distinct departments must be ascertained; and, after a full enquiry, I am satisfied that this can be done with approximate accuracy.

It is true that there are many elements of the cost of each department which are not capable of being identified and stated separately; but these items of cost generally form the smaller proportion of the expenses of the departments. If, therefore, in the exercise of reasonable economy, which is studied in Hospitals as in all other businesses, it is considered desirable that the two departments should continue to be managed by the same officers and staff, it seems to me that some principles of apportionment of cost must be settled, and applied in all Hospitals where the two departments are working together. (*See also* page 22, par. 10.)

8.

I am aware that the analysis of the Accounts necessary to enable reliable statistics to be prepared of the cost of In-Patients and of Out-Patients will involve some additional trouble and expense, besides occasioning a great deal of inconvenience at its initiation. But, as without this sub-division of expenses, any endeavour to ascertain the actual average cost of work done is, as at present, impossible; and as, with it, valuable bases for comparison will be obtained, I feel sure that the Secretaries and Accountants of the Hospital will willingly carry out my suggestions. I believe that the additional cost and labour which this work will necessitate will, in the end, prove small when contrasted with the value of the opportunities it will give for a more effective control.

9.

It will be understood that the statistics of the cost attending In-Patients should be prepared as well as of that of Out-Patients; and the accuracy of these statistics will be capable of being tested by the fact that the total cost of In-Patients added to the total cost of Out-Patients will make up the total cost of Maintenance and Administration of the Hospital for the year; it being understood that, for statistical purposes, the outlay during the year under the headings of Rent, Rates and Taxes and Extraordinary Expenditure will not be taken into account.

10.

I would add that the heading "Sundries," which appears on several occasions in the account, should be avoided of as little as possible, and that it is preferable to open a new heading for an exceptional expenditure for which provision has not been made rather than allow the item of "Sundries" to be at all relatively large.

EXTRACTS FROM HOSPITAL SECRETARIES' REPORT.

1.

The Committee would invite attention to the importance of discouraging any alteration by the Hospitals in the form of the Income and Expenditure Account. The headings and sub-headings in the revised form now submitted should be preserved absolutely intact.

If there are no figures to place under a particular heading, it should not be struck out, but simply be left blank.

On the other hand, if there be any item, either of Income or Expenditure, which cannot appropriately be placed under one or other of the sub-heads provided, then a new heading must be added.

If it is desired by the authorities of any Institution to publish more details than the form provides for, such details should be inserted so as to cast to one or other of the sub-heads in the account, but it would be better, especially if they are at all numerous, that they should be supplied in a memorandum or schedule to be appended to the Income and Expenditure Account.

2.

THE FORM OF INCOME AND EXPENDITURE ACCOUNT.

With respect to the Income side of this Account, there is one very important matter on which the Committee feel they ought to record their opinion.

They allude to the desirability of casting the Lists of Subscriptions and Donations published in the various Annual Reports, and agreeing the totals with the amounts shown against Annual Subscriptions and Donations in this Account.

They regard this practice as forming a valuable part of the Annual Audit of Accounts, which, although suggested in the Income and Expenditure Account of 1891 by the insertion of the words "see page .," after each of the sub-heads "Annual Subscriptions," "Donations," and "Boxes," has not yet been universally adopted.

The Committee would recommend the Authorities of the three Funds to decide not to entertain the application of any Institution to participate in their grants unless these Lists are cast and agreed.

The Committee also recommend that the inclusion in the Account of Income and Expenditure, without any deduction, of every item of income, including legacies, should in all cases be insisted on.

3.

The Committee agree with Mr. Griffiths that the Account of Income and Expenditure is *not* a form for presenting an analysis of the Cash transactions of the year. There should, therefore, be no balance brought forward from the preceding year, and the Expenditure should represent the actual expenses incurred during the year, whether defrayed within the year or remaining to be paid subsequently.

4.

They concur in Mr. Griffiths' objections to the inclusion in the Estate Account of amounts which have nothing to do with the Estates or their management.

It is probable that in the cases of Hospitals owning and working Estates, some of the Senior Officials devote a part of their time to work for the Hospitals and part to duties in connection with the management or control of Estates and property. In such instances it is reasonable and proper that their salaries should be apportioned against the Departments to which their work relates. But, when such apportionments are made, the total amounts of the sums apportioned, as well as the amounts charged against each Department, should, in the opinion of the Committee, be stated on the face of *each* account affected.

5.

The Committee agree also with Mr. Griffiths' remarks respecting Building Improvements and Repairs. Expenditure on the former, being a capital expenditure creating an addition to the property of the Hospital, should be shown in the Balance Sheet, and not in the Income and Expenditure Account as Extraordinary Expenditure. Repairs, necessary to maintain the fabric and equipment in good condition, are really ordinary maintenance charges or current Expenditure, and do not become Extraordinary Expenditure by reason of the fact that some of them are executed at long intervals.

The result of the treatment of these two points will be that the heading "Extraordinary Repairs" will disappear from the Income and Expenditure Account.

All repairs should, in future, be charged to "Establishment"—"Repairs."

6.

They concur in Mr. Griffiths' criticism of the details of Salaries and Wages, and, with the object of carrying out his suggestions, they have further revised the sub-headings in the form now submitted.

7.

They agree with Mr. Griffiths that Interest on Loans should be transferred from "Administration" to "Extraordinary."

8.

They also consider that Commission should be transferred from "Administration" to "Finance." It is an expenditure incurred exclusively for the raising of funds, and they concur in Mr. Griffiths' remark in paragraph 25, Appendix A, that all such expenses should appear under "Finance."

They have, therefore, placed Commission under "Finance" in the revised form.

9.

They think that provision should be made for another item under "Extraordinary," viz., "Appeals, Festivals, Bazaars, &c., for new building and equipment or for the extinction of debt incurred for such purposes." Such expenses have nothing to do with the ordinary up-keep of the Hospital, and should therefore not be shown under "Administration," "Finance," "Appeals," and thus be included in the total cost of Maintenance and Administration. They have accordingly made a third sub-head under "Extraordinary," in their revised form, against which such expenditure should be placed.

10.

WASHING.—This difficult subject has received the very careful consideration of the Committee, and while they agree with Mr. Griffiths that if it were practicable it would be very desirable so to treat the Accounts that where Hospitals have their own Laundries the cost could be so displayed as to be susceptible of comparison with that where the washing is put out, they are sorry to say that they find it is impracticable without a great deal of apportioning and estimating, which Mr. Griffiths justly objects to in Accounts.

They have therefore decided, they are happy to say with Mr. Griffiths' full concurrence, to abandon the attempt to attain this object in the Income and Expenditure Account, in favour of effecting it by means of a Return. They propose that every Hospital, where the washing is not done entirely apart from the establishment, should be requested to furnish a Return, to be published in the Annual Report, of its expenditure on this account. A suggested form of Return is attached to this Report. This will give a little extra trouble at first to those Hospitals doing their own washing, but as these are, they believe, nearly all larger Hospitals, it is hoped that the trouble to the officials concerned will not in practice be found to be of sufficient magnitude to be of much consequence, and that after the first year or two it will cease to signify at all.

The Committee recommend that in future only those Hospitals sending their Washing out, or doing it themselves, in an establishment *entirely separate and distinct* from the Hospital, shall place any figures against "Domestic" "Washing." Of course, if a Hospital does part of its washing on the Hospital premises, and sends part out, the expenditure on that which is sent out should appear against "Washing."

Hospitals doing their own washing on the premises should, in future, charge their laundry expenses, not to "Washing," but to other suitable sub-heads of "Domestic" or "Establishment." A few examples to illustrate the Committee's meaning may be useful:—

Renewal of Laundry Machinery.	Establishment	Renewals and Repairs.
Soap, Soda, etc.	Domestic	Cleaning and Chandlery.
Laundry Hands' Clogs, Aprons, etc.	Domestic	Uniforms.
Laundrymen's Wages.	Salaries and Wages	Porters.
Laundresses' Wages.	Salaries and Wages	Scrubbers.

It will thus happen that, in the cases of Hospitals where the washing is entirely done on the premises, there will be no figure at all against "Washing" in the Income and Expenditure Account. It will be necessary in such cases, as well as in those where part of the washing is done in the Hospital, to insert the words "See Return on page . . ." and to append notes to the Return explaining the matter. In fact a reference in the Account to the page on which the Washing Return is to be found will in all cases be desirable.

11.

The Committee recommend that when a Hospital does not provide Butter, Tea, Sugar, or other patients' requirements, a note should always be appended to the Account of Income and Expenditure drawing attention to the fact.

12.

WORK DONE.

The first point dealt with was, What is one Out-Patient? Aware of the danger of framing definitions, still, in the conviction that any system of enumerating Out-Patients which admits of the same Patient being counted more than once is unsatisfactory, and should as far as practicable be amended, the Committee drew up the following definition of one Out-Patient:—

"One person attending continuously for the same ailment, for however long a period."

The Committee quite expect that objections will be raised to this definition. They recognise that the matter is not free from difficulty, and that to avoid entirely the counting of an individual more than once, no matter how conscientious and persevering the endeavour, is very difficult indeed. The Patient who attends the first time for bronchitis in February, and after a period of treatment, aided by the advent of Summer, is well, but in November falls ill again, is one example. The Patient who, suddenly attacked with illness, presents himself at the Casualty Department, is afterwards referred to the Out-Patient Department for further treatment, and later on is admitted as an In-Patient, is another; and the list might be considerably extended. A system of registration which would result in the detection of any reappearance of a Patient within the year must be elaborate and, therefore, costly.

But despite the difficulty of completely avoiding it, all multiplication of the number of Patients is undesirable, and therefore if avoidable should be avoided. If such cases as those just mentioned cannot always be helped, at any rate those where, after a Patient has been attending for a certain fixed time, he is counted again as a new patient, can and should be avoided.

* See note to page 5, par. 17.

In saying this, the Committee would not be misunderstood. Their remarks are strictly confined to the enumeration of Patients. With the system prevailing at Institutions where "Renewals," as they are called, are adopted, they have nothing to do. In Hospitals where the "Letter" system is in force, it may be unavoidable that an Out-Patient attending through the whole or greater part of a year shall be required to obtain a fresh letter say every two or three months. But it is highly objectionable that he shall figure in the statistics of work done as six or four Patients, as the case may be. In the opinion of the Committee, it is no more right to count one individual as six because the nature of his malady causes the period of his treatment to be six times as long as that of the average Patient, than it would be to do so because his case required remedies six times as expensive. In neither case is it justifiable, and the Committee are strongly of opinion that it should cease to be done. Exceptional length of the period of treatment can be explained by notes, and in any summarized statements of work done the Hospitals can be grouped in Classes, or other means be taken to direct attention to the matter, but it ought not to be open to any Hospital for any reason to count one Patient as more than one.

To meet the case of those Hospitals where the great length of the period of treatment results in the number of new patients registered during the year being greatly less than the number of Patients actually in receipt of treatment, the following recommendation is made:—

"That in Hospitals where, in consequence of the nature of the maladies treated, as consumption, epilepsy, cancer, etc., patients necessarily attend for prolonged periods, statistics should be given, under a separate heading in the Return (provision is made for it in the accompanying Out-Patients' Statistical Tables, item 1A) of the number of Patients treated during the year who were on the books prior to its commencement."

The method of counting Out-Patients and of recording their numbers was next considered. The Committee came to the conclusion that it is not sufficient only to count and record the number of individual patients, but that the number of their attendances should also be counted and recorded. On this subject they came to the following Resolution:—

"That it is desirable, as in the opinion of this Committee it is practicable, that each Hospital should adopt a well-considered and methodical system of enumerating and recording the attendances of 'Out' and 'Casualty' patients, and that the method adopted should in each case be stated."

In this connection again, notes will be desirable.

13.

The Committee also devoted careful attention to the subject of Statistics of In-Patients, and they adopted the following Resolution on the subject:—

"That this Committee recommend the Funds to accept no Statistics of In-Patients that are not based on a daily count, at a fixed hour, and a record in a book, of the number of Patients in each Ward in the Hospital."

The average number of Patients resident daily in the Hospital, otherwise described as the average number of beds occupied daily, will be the yearly total of these daily counts divided by the number of days in the year.

This daily census, and the number of In-Patients admitted or treated to a conclusion during the year as shown by the Hospital Registers, are reliable data, and other particulars, such as the average number of days each Patient was resident, should be computed from them.

14.

SEPARATION OF THE EXPENDITURE ON OUT-PATIENTS FROM THAT ON IN-PATIENTS.

This important question received careful and full consideration from the Committee. Their Resolution on the subject is as follows:—

"That it is desirable to ascertain the Expenditure on Out-Patients distinct from that on In-Patients: that where without material addition to Expenditure this can be effected by actual identification and separation of the items it should be done; and that where this is impracticable an endeavour should be made to arrive at it by careful apportionment and estimate of those items the actual cost of which cannot be determined."

The Committee recognise that the practice which has hitherto been followed of assessing empirically the cost of an Out-Patient at a particular figure, and accepting the product of the multiplication of that figure by the number of Out-Patients as the cost of the Out-Patients' Department, is extremely unsatisfactory; and they believe that the result is, in many cases, very inaccurate.

And when the method of computing the cost of In-Patients is borne in mind, the seriousness of the matter is greatly increased. Heretofore, in calculating the average cost of In-Patients—whether of the individual patient or of the occupied bed—the practice has been to take the Total Expenditure of the Hospital, to deduct from it the so-called cost of the Out-Patients' Department, to consider the remainder as the cost of the In-Patients, and to calculate the average cost per Patient or per occupied bed upon it.

Therefore, if the Out-Patients' figures are inaccurate, the In-Patients' figures are also affected; in other words, the whole of the financial statistics are rendered unreliable.

There can, therefore, be no doubt that it is desirable that the above method of computing the cost of Out-Patients should be abolished, and the Committee, as they state in the foregoing Resolution, agree with Mr. Griffiths that there should be substituted in lieu of it a system by which the expenditure on Out-Patients shall be separated from that on In-Patients, with precision if that be practicable without undue expense or trouble, and if it be not, then by estimate and apportionment.

There is only one way known to the Committee of ascertaining the average cost of an Out-Patient, viz.: by finding the number of Patients and the total expenditure on them and dividing the latter by the former. To profess to fix the average cost of a Patient first and to determine the cost of the Out-Patients' Department by multiplying that figure by the number of Patients is an obvious absurdity.

As to the practicability of separating the cost of the Out-Patients from that of the In-Patients, the Committee think that if too much be not attempted at first there will be no serious difficulty. They feel that the plan of a separate dispensary, or of a separate part of the dispensary, for Out-Patients' Drugs, &c., is one which in many Hospitals would be impossible, and in others possible only after very material expense. They are pleased to say that Mr. Griffiths is in complete accord with them in thinking that the means by which the separation should be effected may be left to the Authorities of the respective Institutions, who should be asked to effect actual separation where they can, and, where they cannot, to make a careful estimate or apportionment.

No doubt there will be numerous mistakes made at first, and the figures may perhaps, in many cases, be of little value. But the publication of the data, carefully tabulated and classified, will have a great educational effect, and the Committee believe that in a few years the question of the cost of Out-Patients, which has vexed the student of Hospital Administration so long, will be determined with sufficient accuracy for all practical purposes.

15.

They notice with approval that Mr. Griffiths points out that the Sub-heading "Sundries," wherever it occurs, should be used as little as possible, and they have borne the point in mind in revising the Index of Classification.

THE BALANCE SHEET ANNOTATED FOR THE GUIDANCE OF HOSPITAL OFFICIALS.*

See also Supplementary Notes on pages 16 to 19.

BALANCE SHEET, 31st December, 19 .

1.—To SUNDRY CREDITORS.

To include all Tradesmen's unpaid accounts and accrue liabilities, which have been included in the Income and Expenditure Account or have in any other way been treated as expenditure prior to and during the year.

2.—To LOANS TO HOSPITAL.

To be detailed.

All loans to the Institution remaining unpaid at the end of the financial year will appear in detail under this heading. For instance, each mortgage debt will be separately stated with a description of the property charged, the rate of interest payable, and the date, if fixed, when the loan must be paid off. All other loans will similarly be shown in detail with similar information.

(See also page 18, par. 13.)

3.—To CAPITAL ACCOUNTS.

(A) For Special Purposes—

- (a) Hospital Endowments.
- (b) Other Special Purposes.

These sub-headings are intended to provide for the statement thereunder of all Trust Funds (other than those provided for below under b and c) whether standing in the name of the Institution, or of its Trustees, or of The Official Trustees of Charitable Funds. Under (a) are to be included Bequest or Endowments, &c., and under (b) all endowments for special purposes, as the Samaritan Fund (if under the direct control of the Governing Body), the income from which is not carried to the Income and Expenditure Account. (See also page 16, par. 3, and page 11, par. 4.)

It will be understood that Funds held by Trustees who have a discretionary power as to the application of the Trust Fund or its income, which they can exercise independently of the Governing Body of the Hospital, should not be included under these headings; such Funds not being under the direct control of the Governing Body.

(See also page 16, par. 2.)

(B) For Buildings and Equipment.

This sub-heading is intended to provide for the statement thereunder of all funds specifically subscribed, given, or bequeathed, for the above purposes, which should (except in the case of funds raised by Festivals, Bazaars, &c.), be shown without any deductions for expenses incurred by the Institution in their acquisition; as well as such funds as, in the discretion of the Governing Body, have been transferred for these purposes from the Income of the Hospital derived from subscriptions, donations, and legacies given for the general purposes of the Institution.

Where there is more than one fund for Building or Equipment, each fund should be stated separately under this sub-heading.

(See also page 16, par. 2, and page 18, pars. 11 and 12.)

1.—By CASH AT BANK AND IN HAND.

(A) Generally on account of the Hospital.

This heading will generally be stated as follows:—

“Cash at Bank.”

(If more than one General Account is kept at one or more Banks all should be shown.)

“Cash in the Hands”:—

- (1) Of Treasurer.
- (2) Of Secretary.
- (3) Of other Officials.

(B) On Account of Special Funds (separating Uninvested or Unexpended Capital from Unexpended Income Balances).

In some large Institutions separate Banking Accounts are kept for Uninvested or Unexpended Capital, and for Unexpended Income of Special Funds, thus:—

Cash at Bank on Account of Capital of Samaritan Fund.

Cash at Bank on Account of Unexpended Income of Samaritan Fund.

Cash at Bank on Account of Capital of Buildings and Equipment Fund.

2.—By SUNDRY DEBTORS.

It is desirable to classify these to some extent, and it is suggested that:—

Rent and Interest due and not collected, and premiums of Insurance paid in advance, should be separately shown.

Subscribers whose Subscriptions have not been received by December 31 should not be treated as Debtors to the Institution.

3.—By INVESTMENTS ON CAPITAL ACCOUNTS.

(A) For Special Purposes.

- (a) Hospital Endowments.
- (b) Other Special Purposes.

(B) For Buildings and Equipment.

* As amended by the three Funds, February, 1909.

BALANCE SHEET—continued.

(c) For General Purposes.

This sub-heading is intended for the statement thereunder of accumulations derived from time to time from surpluses of the Income of the Hospital over its Expenditure. This fund will generally be represented on the other side of the account by Investments applicable to general purposes.

(See also page 16, par. 2; page 17, par. 9, and page 18, par. 10.)

4.—To UNEXPENDED INCOME BALANCES OF SPECIAL FUNDS.

Whenever the Institution is in the receipt of Income which it is obliged to apply to some specific purpose (other than to a Capital account or to the Income and Expenditure account), the balance unappropriated at the date of the Balance Sheet should here appear. Under this heading therefore would be shown the unappropriated Income of the Samaritan Fund, if under the direct control of the Governing Body, or of any other fund the Income of which is at the disposition of such body for any specific purpose other than the general purposes of the Institution.

5.—*To INCOME AND EXPENDITURE ACCOUNT.

Balance at 1st January, 19 .

Add

Excess for year to 31st December, 19 .

It will be obvious that this account is intended to shew the unexpended Income of the Institution, and the sub-heading, "Balance at 1st January, 19 ." should agree with the amount at the credit of the Income and Expenditure Account of the Institution as shown on the Balance Sheet at the end of the previous year; while the sub-heading "Excess for year to 31st December, 19 ." will be the amount shown to the credit of the "Income and Expenditure Account" of the Institution for the year published at the same time as the Balance Sheet.

Where it is the custom of the Governing Body to write off at the end of each financial year any surplus or deficiency in Income as the case may be, either to the credit or to the debit of the General Purposes Fund, there will be no entry in the Balance Sheet under this heading, but the amount so treated will appear under the heading, "Capital Accounts," (c) For General Purposes.

(See also page 17, pars. 9, 10 and 11.)

A careful consideration of the above headings 3, 4, and 5 will make evident that they provide for the classification under suitable descriptions of all the funds for which the Institution is accountable at the end of the financial year: No. 3 dealing with all Capital Accounts; No. 4 providing for the proper setting out of the Income of all special funds in hand at the end of the year, and No. 5 including the amount to the credit of the current general Income of the Institution.

* This Account will be stated on the other side, should it shew a deficit.

(c) For General Purposes.

Under the heading of Investments on Capital Accounts will appear—classified as directed—all the Investments of the Institution in Funds, Stocks and Shares, Ground Rents, &c., and also Landed Property and Estates (other than the Land and Buildings of the Hospital itself or used or intended for Hospital purposes.)

These should either be detailed in the Balance Sheet, or, if they are too numerous, on schedules to be attached thereto and referred to thereon. It is the practice to give a general description of the Investment, such as the number of Shares, the nominal amount and character of the Stock held, together with the cost. It is desirable to state the Investment at the cost price except in cases where important depreciation of what is believed to be a permanent character has happened, when the cost price may be written down and the security stated at the lower value.

In many cases, however, it is impossible to state the cost of Landed Property, either because the estates may have been given without valuation to the Hospital, or because the necessary information is not now available. In such cases the following note, or a modification thereof, will be necessary:—

The cost of the following property is not included in the Balance Sheet—

Landed Property and Estates particulars of which are set out in Schedule page .

It will be noted that the sub-headings of this item provide for the separation of the Investments held specifically for any of the Capital Accounts which are set out on the other side of the Balance Sheet.

(See also page 16, pars. 3, 5, 6 and 7.)

4.—INVESTMENTS IN RESPECT OF UNEXPENDED INCOME.

For the use of this heading see page 18, par. 10. The same principles as to description, valuation, &c., will apply to these temporary Investments as to Investments on Capital Account, No. 3 above.

5.—By LAND, BUILDINGS AND EQUIPMENT OF THE HOSPITAL.

Stated separately where practicable.

Expenditure from 19 to 31st December, 19 .

This sub-heading should shew the cost of the Land, Buildings and Equipment, from the foundation of the Hospital to the end of the year preceding that being dealt with, if the records will enable the statement to be made.

In cases where the necessary information is not now available the following note, or a modification thereof, will be necessary:—

The cost of the following property is not included in the Balance Sheet—

The Site, Buildings, Furniture, and appliances of the Hospital acquired prior to

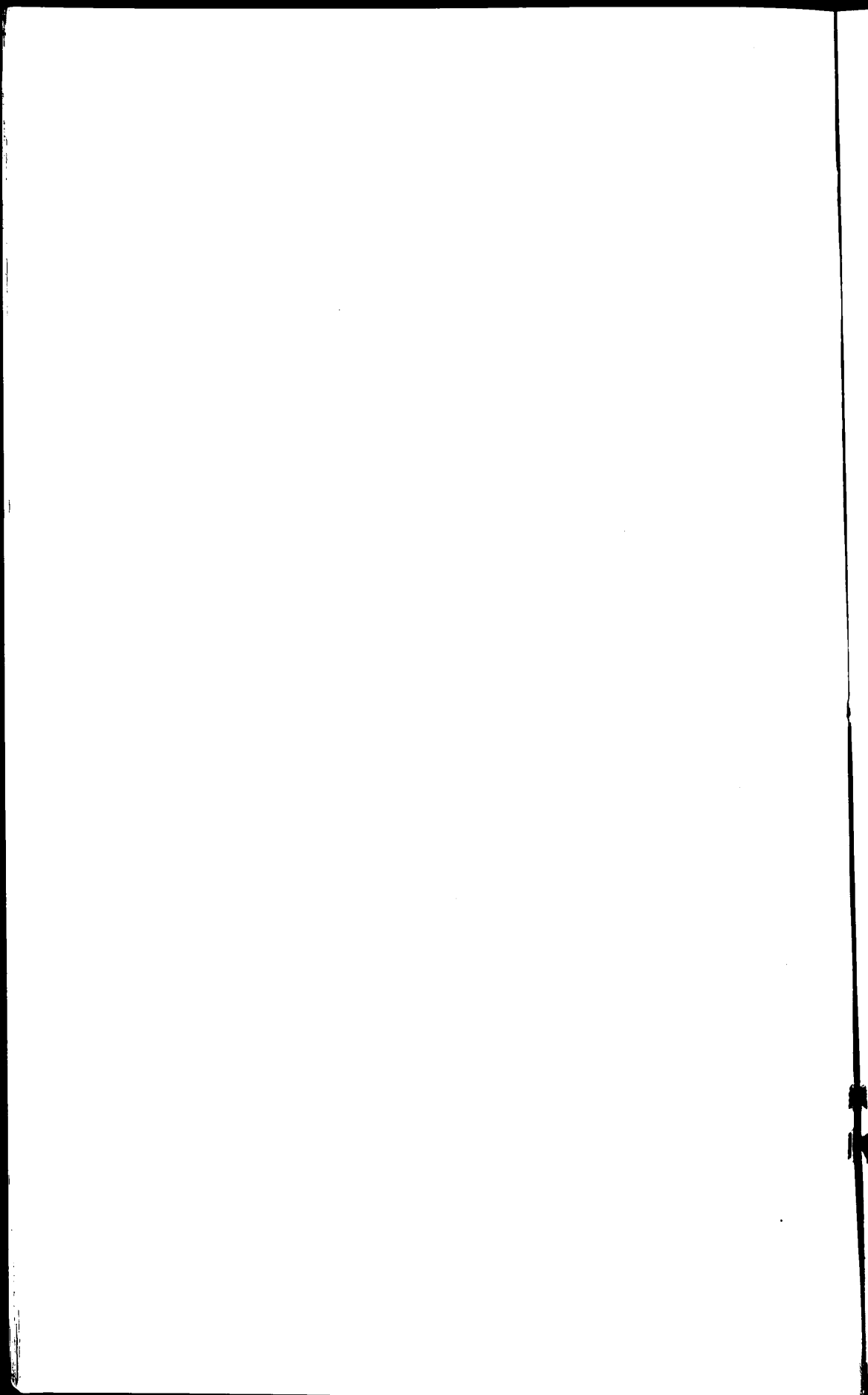
Expenditure during the year ending 19

This sub-heading is provided to enable the expenditure on additions to Land, Buildings, &c., during the year under review to be set out under convenient headings.

MEMORANDUM.

If amounts have, by due authority, been lent to the Hospital out of any of the other Funds to General Purposes Fund, the Loan should appear as a Liability on the left-hand side of the Balance Sheet, and as an Investment of the Fund on its right-hand side.

In the cases of Hospitals possessing landed property or estates an Account should be published shewing the year's Income received from the Property, and the Expenses of Management and Collection, &c., leaving a Balance to be carried to the Income and Expenditure Account, or to a Special Fund, as the case may be. (See also page 3, par. 9.)



SUBJECT INDEX.

*Excluding headings and sub-headings of Accounts and Tables and items
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NOTE.—Figures in brackets refer to numbered paragraphs or headings; *r* or *l* indicates right or left-hand column.

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